

Consent Letter

To,

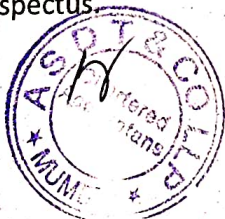
The Board of Directors
Ganga Bath Fittings Limited
(formerly known as Ganga Plast Industries Limited)
Survey No. 121, Nr Vraj Industrial Estate
SIDC Road, B/H Shantidham Residency
TA. Kotda Sanghani, Veraval (shaper)
Rajkot, Gujarat 360024

Sub: Proposed Initial Public Offering of Equity Shares (the "Equity Shares") of Ganga Bath Fittings Limited (formerly known as Ganga Plast Industries Limited) (the "Company" and such offer, the "Issue")

Dear Sirs,

We, M/s A S D T & CO LLP (Formerly known as M/s. A S D T & CO) , Chartered Accountants, Statutory Auditors of the Company, hereby consent to use in the Red Herring Prospectus ("RHP") and Prospectus ("Prospectus") with respect to the Issue, with the Securities and Exchange Board of India ("SEBI"), the EMERGE Platform of the National Stock Exchange of India Limited ("NSE"/"Stock Exchange" and the EMERGE Platform referred to as "NSE-EMERGE") and the jurisdictional Registrar of Companies ("RoC"), prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018, as amended (the "SEBI ICDR Regulations"):

- (i) our examination report dated 7th February 2025 on restated financial information as at and for the period 22nd May , 2024 to 31st December 2024, 1st April 2024 to 21st May 2024 and the years ended March 31, 2024, March 31, 2023 and March 31, 2022 prepared under the SEBI ICDR Regulations, the Accounting Standards notified under Section 133 of the Companies Act, 2013, Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI") and the Companies Act, 2013 as amended and read with the rules, circulars and notifications issued in relation thereto ("Act");
- (ii) our report dated 22nd August 2024 on the Statement of Tax Benefits, which will appear in such RHP and/or Prospectus



We give our consent to the inclusion of the following particulars, in relation to us, in the, RHP and/or the Prospectus:

Auditors' Name: M/s. A S D T & CO LLP

Address: B-10, Wadala Udyog Bhawan, MMGS Marg, Dadar East, Wadala, Mumbai , Maharashtra 400031

Telephone Number: 022-49700607

Firm Registration Number: 130450W/W101083

Email: arpit@asdt.in

Peer Review Certificate Number: 016067

We also consent to the references to us as "Auditors" or "Statutory Auditors" under the sections "Definitions and Abbreviations", "General Information" and "Other Regulatory and Statutory Disclosures" in RHP, Prospectus and references to us as required under Section 26 of the Act read with the SEBI ICDR Regulations and as "Expert" as defined under Section 2(38) of the Act, to the extent and in our capacity as an auditor and in respect of our reports issued by us and included in the RHP and the Prospectus in connection with the Issues.

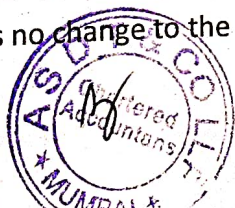
We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, ROC, the Stock Exchange or any other regulatory authorities as required by law.

We confirm that the information in this certificate is true and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

We confirm that we shall not withdraw this consent before delivery of a copy of the Offer Documents with the SEBI and the Stock Exchange.

This certificate may be relied upon by the Company, the Book Running Lead Manager, and the Legal Advisor(s) appointed in relation to the Issue. We hereby consent to extracts of, or reference to, this certificate being used in the Offer Documents or any other documents in connection with the Issue.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares allotted in the Issue commence trading on the Stock Exchanges. In the absence of any such communication from us, Book Running Lead Manager and the Legal Advisor(s), can assume that there is no change to the above information.



All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully

For M/s. A S D T & CO LLP
Chartered Accountants
FRN: 130450W/W101083



CA Arpit Jain

(Partner)

Membership No.: 132740

Place: Mumbai

Date: 23rd May, 2025

UDIN: 25132740BMMCAL4084

CC:-

Book Running Lead Manager ("BRLM")

JAWA CAPITAL SERVICES PRIVATE LIMITED

Address: Plot No. 93, F/F, Pocket-2, Near DAV School, Jasola, Delhi-110025

Tel: +91-11-47366600

E-mail: info@jawacapital.in

Investor Grievance Email: investorsrelations@jawacapital.in

Website: www.jawacapital.in

Contact Person: Ms. Archana Sharma

SEBI Registration No.: MB/INM000012777