E-mail: natrajrk@yahoo.com

D.RADHAKRISHNAN & CO COST ACCOUNTANTS

11 A, DOVER LANE FLAT B1/34 CALCUTTA 700029.

Date 03/04/2025

To AUCKLAND INTERNATIONAL LIMITED P O JAGATDAL24 PARGANAS NORTH JAGATDAL,West Bengal PIN 743125

Dear Sirs.

Cost Audit Declaration under Companies Act, 2013 for 2025-2026.

- 1. This is to certify that we hold valid Certificates of Practice issued by the Institute of Cost Accountants of India
- 2. We are not disqualified from taking up Cost Audit of your unit as per provisions of section 141 of the Companies Act, 2013, read with sections 139 and 148 of the Companies Act 2013.
- 3. We hereby give our consent to take up Cost Audit of your unit.
- 4. We are not full time employees anywhere and are in whole time practice.
- 5. We declare that the number of proposals including the one under consideration will be in accordance with the limits specified in Section 141(3)(g), read with Section 148(3) of the Companies Act, 2013.
- 6. We further declare that we are independent and maintain an arms' length relationship with your company.
- 7. We also confirm that there are no proceedings/orders which are pending against any partner or the firm relating to matters of professional conduct before Institute of Cost Accountants of India or any Competent Authority or any Court.

Yours faithfully

N.Radhakrishnan (FCMA 9827)

for

D. RADHAKRISHNAN & CO. (firm Regd no. 000018, PAN AADFD8351N) COST ACCOUNTANTS 11 A DOVER LANE

