

# Rajesh Raj Gupta & Associates LLP

Chartered Accountants

- 412A, Chiranjiv Tower, Nehru Place, New Delhi-110019, Ph. : 011-49424708
- E-mail : info@rrga.in, Web : www.rrga.in  
LLP Identity No. : AAT-7061

To,

**The Board of Directors**

Regal Entertainment and Consultants Limited  
419D Fourth Floor Horniman Circle Chambers (Podar Chambers),  
Syed Abdullah Brelvi Marg, Fort, Mumbai,  
Maharashtra, 400001

Dear Sir,

**Subject: Consent Letter**

**Ref:** Proposed Rights Issue of equity shares of face value of Rs. 10/- each ("**Equity Shares**") by Regal Entertainment and Consultants Limited ("**Company**") (referred to as "**Issue**").

We, M/s. Rajesh Raj Gupta & Associates LLP, Chartered Accountants, are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We hereby consent to references to us as the "**Statutory Auditors**" of the Company in the Draft Letter of Offer ("**DLOF**") /Letter of Offer ("**LOF**") in connection with the issue ("**Offer Documents**") of the Company to be submitted/filed with the BSE Limited ("**Stock Exchange**") and Registrar of Companies, Mumbai ("**ROC**").

We, M/s. Rajesh Raj Gupta & Associates LLP, Chartered Accountants, statutory auditors of the Company, hereby consent to use in the Offer Documents, unaudited financial statements of the company for the period starting from Apr 01, 2025 which ended on December 31, 2025 and Statement of Special Tax Benefits dated 04<sup>th</sup> February 2026.

We consent to the inclusion of references to us as the "**Statutory Auditors**" or "**Auditors**" of the Company under any of the headings and sections in the Offer Documents and any other documents to be issued, registered or filed in relation to the Issue, as may be required. The following information in relation to us may be disclosed:

M/s. Rajesh Raj Gupta & Associates LLP, Chartered Accountants  
412A, Chiranjiv Tower, Nehru Place,  
New Delhi, -110019,  
Ph 011-49424708

**Email:** rajesh@rrga.in

**Peer Review Number:** 015665

**Firm Registration Number** – 026338N

We are not and have not been engaged or interested in the formation or promotion of the management of the Company.

We further consent to be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013, in relation to the above-mentioned financial information and the statement of special tax benefits included in the Offer Documents.

We confirm that while providing this certificate, we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the ICAI.

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



**Branches :**

**Maharashtra**

**Bihar**

**Rajasthan**

This certificate is for information, and for inclusion, in full or part, in the Offer Documents and any other material prepared in connection with the Issue, and for the submission/ registration of this certificate as may be necessary, to any regulatory / statutory authority, recognized stock exchange, any other authority as may be required in connection with the Issue, and in accordance with applicable law.

We confirm that the information herein is true, fair, correct, complete, accurate, not misleading and does not contain any untrue statement of a material fact nor omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading. This certificate may be relied on by the Company.

Yours faithfully,

For and on behalf of

**M/s. Rajesh Raj Gupta & Associates LLP,**  
**Chartered Accountants**

Firm Registration Number: 026338N/N500357

**CA Manoj Kumar**  
(Partner)

Membership Number: 521409★



**Date:** 04<sup>th</sup> February 2026

**Place:** Delhi