



S G U R & Co.

Chartered Accountants

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To,
The Board of Directors
Kaytex Fabrics Limited
Batala Road Post Office Khanna Nagar,
Amritsar, Punjab, India, 143001

Sub: Proposed Public Offer of Kaytex Fabrics Limited (the "Company") on SME Platform of National Stock Exchange of India Limited (NSE) (the "Stock Exchange")

Dear Sir / Madam,

We ,SGUR & Co., Chartered Accountants, the Statutory and Peer Review Auditors of the Company, and we hereby provide our consent for inclusion of:

1. The restated financial statements of the Company for financial year ended March 31, 2025, March 31, 2024 and March 31, 2023 and the examination report date June 24,2025 issued thereon, prepared in accordance with SEBI ICDR Regulations.
2. Our report on 'Statement of Tax Benefits' dated July15, 2025 relating to the statement of possible special tax benefits, under direct and indirect tax laws to the Company and its shareholders in the Red Herring Prospectus / Prospectus proposed to be filed with the Securities and Exchange Board of India (the "SEBI") and the National Stock Exchange of India Limited i.e. NSE Emerge (the "Stock Exchange") or any other documents to be issued in relation to the Issue (collectively, the "Offer Documents").

We the undersigned, hereby give our consent to our name (along with below details) being included as "Experts" as defined under Section 2(38) of the Companies Act, 2013, "Statutory and Peer Reviewed Auditors" in the Red Herring Prospectus / Prospectus which the Company intends to issue in respect of the proposed issue of equity shares. We hereby also authorise you to deliver this letter of consent for the purpose of filing under provisions of Section 26, 28, 32 or any other applicable provisions of the Companies Act, 2013 and rules made there under, the Stock Exchange and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any other regulatory authority as required by law.

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Website:	Sudguptaca.com
Contact Person:	CA Sanjeev Gupta
Firm Registration No.:	005429N
Membership No.:	084210



Peer Review No.:

016471

For S G U R & Co,
Chartered Accountants
FRN: 005429M

Sanjeev Gupta
Partner

Membership No.: 084210

UDIN: 25084210BMJLWE4324

Date: 15.07.2025

