



Consent and Eligibility Letter u/s 139(1) of the Companies Act, 2013

August 26, 2024

To,
The Board of Directors
M/s Sunshine Pictures Pvt. Ltd.,
A-102, Bharat Ark, 1st Floor,
Azad Nagar, Veera Desai Road,
Andheri (West), Mumbai - 400 053

Dear Sirs,

We thank you for your letter dated August 16, 2024, regarding the proposed appointment of our firm as statutory auditors of M/s Sunshine Pictures Pvt. Ltd. ("the Company") at the ensuing Extra-ordinary General Meeting of the Company for holding such office from the conclusion of the said meeting until the conclusion of the next annual general meeting with respect to the financial year beginning April 1, 2023 and ending March 31, 2024.

We consent to being appointed as auditors of the Company.

As requested by you, and in accordance with the requirements of Section 139 (1) of the Companies Act 2013 ("the Act") read with Rule 4 of the Companies (Audit and Auditors) Rules, 2014, we certify that:

- (1) We are eligible for appointment as auditors of the Company under Section 139 of the Companies Act, 2013 ("the Act") and meet the criteria for appointment specified in Section 141 of the Act.
- (2) We are not disqualified from being appointed as auditors under the Act or the Chartered Accountants Act, 1949 and the rules or regulations made there under.
- (3) The proposed appointment will be as per the term provided in the Act.
- (4) If appointed, such appointment will be within the limits laid down by or under the authority of the Act.
- (5) There are no pending proceedings against the firm or any partner of the firm with respect to professional matters of conduct under the Chartered Accountants Act, 1949 and the rules and regulations made there under or before any competent authority or any Court known as of the date of this letter.

Further, we would like to draw your attention to the announcement issued by the Institute of Chartered Accountants of India (ICAI) in terms of which the registration number of the firm as provided by the ICAI is required to be indicated in the resolution for appointment of auditors under the Act. Accordingly, you are requested to ensure that the registration number is indicated in the resolution for ratification of our appointment at the Annual General Meeting. For your information, our Firm Registration Number (FRN) is 006636C/ C400333.

Yours faithfully,

For: **SATYANARAYAN GOYAL & CO LLP**
Chartered Accountants
(Firm Reg. No: 006636C/ C400333)

Sai



CA Shubham Jain
(Partner)
(M. No. 441604)
Place: Indore
Date: August 26, 2024