



**Consent of Peer Reviewed Statutory Auditor**

Date: 01/07/2024

To,  
The Board of Directors  
**PARK SMART SOLUTIONS LIMITED**  
3, Gobinda Auddy Road, P.O. Alipore,  
Kolkata – 700 027

Dear Sir(s)/Madam(s),

**Sub: Proposed Initial Public Offering (“IPO”) of Equity Shares by Park Smart Solutions Limited (“The Issuer”)**

We, **M/s. KSA & Co.**, Independent Chartered Accountant and the Statutory Auditor of the Company having peer review certificate, hereby grant our consent for including our name in the Draft Prospectus/Prospectus of **Park Smart Solutions Limited**, (the “Issuer”) prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “ICDR Regulations”) to be submitted/filed with The Securities and Exchange Board of India (SEBI)/The Registrar of Companies, (West Bengal) / and the relevant Stock Exchange, our reports dated 01/07/2024 relating to (i) Restated Financial Information, and (ii) Statement of Possible Tax Benefits, which appears in such Draft Prospectus/Prospectus.

We also consent to the references to us as “**Statutory Auditors**” under the headings “Definitions and Abbreviations”, “General Information”, and “other sections” in such Draft Prospectus/Prospectus and references to us as required under Section 26 of the Companies Act, 2013 ( the “Act”) read with the Regulations and as “**Experts**” as defined under Section 2(38) of the Companies Act 2013, read with Section 26(5) of the Companies Act, 2013, to the extent and in our capacity as an auditor and in respect of our reports issued by us included in the Draft Prospectus/Prospectus of the Issuer. The following information in relation to us may be disclosed:

Statutory Auditors’ Name	:	KSA & Co.
Address	:	20, NS Road, Block-A, 1 <sup>st</sup> Floor, Room No-15, Kolkata - 700001
Firm Registration No.	:	003822C
Peer Review Certificate No.	:	015415 dated 25-05-2023, valid till 31-05-2026
Contact Person	:	Rakesh Kumar Agarwal
Designation	:	Partner
Membership No	:	056051
Telephone Number	:	9830170962
E-mail ID	:	rakesh202@hotmail.com

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to Merchant Bankers) or letters included in the Draft Prospectus/Prospectus. Neither we nor our affiliates shall be liable to any investor or merchant bankers or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and merchant bankers) claims, damages, liabilities and costs arising consequent to our giving consent.





Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the reports we have issued, covered by our consent above and are included in the Draft Prospectus/Prospectus or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities.

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

For **KSA & Co.**  
Chartered Accountants  
Firm's Registration Number 003822C

*Rakesh Agarwal*

Signature  
CA RAKESH KUMAR AGARWAL  
Designation: Partner  
Membership Number: 056051  
Place: Kolkata  
Date: 01/07/2024

