

HEAD OFFICE:

726, 7th Floor, D - Wing, Neelkanth Business Park, Near Bus Depot,
Vidyavihar (West), Mumbai - 86. Maharashtra (INDIA).
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GSTIN NO. : 27AAPFV6885P1ZS

To,
The Board of Directors
Groma Global Limited
1102A 11th Floor Fortune Terraces, Opp Citi Mall,
New Link Road, Near Lower Oshiwara Metro Station,
Andheri West, Andheri, Mumbai, Maharashtra, India, 400053

Proposed Initial Public Offering of equity shares of face value of ₹ 10- each (the "Equity Shares") of Groma Global Limited (the "Company")

Dear Sir / Madam,

We the undersigned, hereby give our consent to our name **M/s. Vinay Bhushan & Associates, Chartered Accountants** being included as "**Peer Review Auditor**" in the Draft Prospectus / Prospectus which the Company intends to issue in respect of the proposed Issue of equity shares. We hereby also authorize you to deliver this letter of consent for the purpose of filing under provisions of Section 26 and / 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.

Further we hereby give our consent to include the following contact details:

Name: -	M/s. Vinay Bhushan & Associates
Address: -	726, 7 th Floor, D-Wing, Neelkanth Business Park, Near Bus Depot, Vidyavihar (West) Mumbai- 400086
Tel: -	+91-9321673822
E-mail: -	info@vbaconsult.com
Contact Person: -	CA. Ankit Shah
Membership No.:	167697
Firm Registration Number:	130529W
Peer Review Registration No.:	027217

Yours faithfully

For Vinay Bhushan & Associates,
Chartered Accountants
FRN: 130529W
Peer review No.027217

CA. Ankit Shah
Partner

Membership No.:167697
UDIN: 26167697RTCS TG7316

Place: Mumbai
Date: September 6, 2026