



**RAKESH BANWARI & CO.**  
CHARTERED ACCOUNTANTS  
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To,

The Board of Directors  
**Uniparts India Limited**  
Gripwel House,  
Block – 5, C-6&7,  
Vasant Kunj,  
New Delhi – 110070.

Re: Proposed initial public offering of equity shares of Uniparts India Limited

Dear Sirs,

We have verified the translated version of the audited financial statements of Uniparts India GmbH (the "Company") for the years ended March 31, 2021, March 31, 2020 and March 31, 2019 ("Financial years"). These Financials Statements which were prepared in home currency in Euro have been translated by the Company in Indian Rupee in accordance with Ind AS 21, "The Effect of Changes in Foreign Currency Rates". The work carried out by us is in accordance with the Standard on Related Services (SRS) 4400, "Engagements to Perform Agreed upon Procedures regarding Financial Information" issued by the Institute of Chartered Accountants of India.

As required under Schedule VI Part A Item No. (11)(1)(A)(ii)(b) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"). We have verified the translated financial information contained in the Annexure attached to this Certificate which is proposed to be uploaded on the website of Uniparts India Limited in connection with its proposed initial public offering of equity shares of Face Value of Rs. 10/- each (the "Offer").

We did not audit the financial statements of Uniparts India GmbH. These financial statements have been audited by other audit firms, whose reports have been furnished to us by the Company. These translated financials should not in any way be construed as a reissuance or re-dating of any of the previous audit reports, nor should these be construed as a new opinion on any of the audited financial statements referred to herein.

These translated financials are intended solely for use of the management for uploading on website of Uniparts India Limited in connection with its proposed offer.



Restriction on use

This certificate has been provided at the request of the Uniparts India Limited and solely for the information of Axis Capital Limited, DAM Capital Advisors Limited, JM Financial Limited and any other book running lead managers appointed by Uniparts India Limited (Collectively referred to as the "Book Running Lead Managers" or the "BRLMs") to assist them in conducting their due-diligence and documenting their investigations of the affairs of Uniparts India Limited in connection with the proposed offer. This certificate may be relied on by the BRLMs, their affiliates and legal counsel in relation to the Offer.

This certificate is not intended for general circulation or publication and is not to be reproduced or use for any other purpose without our prior consent in writing, other than the purpose stated above. We, however, hereby give consent for inclusion of our name and this information (in full or in part) in the Draft Red Herring Prospectus, Updated Draft Red Herring Prospectus, Red Herring Prospectus and Prospectus proposed to be filed by Uniparts India Limited with the Securities and Exchange Board of India ("SEBI"), the stock exchanges where the Equity Shares of Uniparts India Limited are proposed to be listed (the "Stock Exchanges") and the Registrar of Companies, Delhi and Haryana ("RoC") and any other material used in connection with the Offer and submission of this certificate to SEBI, Stock Exchanges, or RoC in connection with the proposed Offer, as the case may be. Additionally, we hereby give our consent for the submission of this certificate to any other regulatory authority as may be required under applicable law in connection with the proposed offer, as the case may be.

Yours Sincerely,

For Rakesh Banwari & Co.,  
Chartered Accountants  
ICAI Firm Registration No. 009732N



(Rakesh Aggarwal)  
Proprietor  
Membership No. 088193  
UID Number: 22088193AHQHVF5794



Place: Delhi  
Date: 22.04.2022