



To

Alupa Foods Private Limited

1-8, Padebettu, Padubidri,

Udupi- 574 111

Consent to act as statutory auditors of M/s Alupa Foods Private Limited ("the Company") and certificate pursuant to Section 139 of the Companies Act, 2013 ("the Act")

We hereby give our consent pursuant to Section 139 of the Act, to act as the statutory auditors of the Company, if appointed at the annual general meeting of the Company.

We further declare and confirm that-

1. We are eligible for appointment as statutory auditors and satisfy the criteria as provided under Section 141 of the Act, the Chartered Accountants Act, 1949 and the rules and regulations made thereunder;
2. Our appointment, if made, will be as per the term provided under the Act;
3. Our appointment, if made, will be within the limits laid down by or under the authority of the Act; and
4. ~~The list of proceedings against our firm or any partner of our firm pending with respect to professional matters of conduct, as disclosed in the annexure, is true and correct.~~

OR

No proceedings against our firm or any partner of our firm is pending with respect to professional matters of conduct.

For **Mallya & Mallya**

Chartered Accountants

FRN: 001955S



Vijay R Vantaminta

Partner

Mem No.: 236051

Date: 20th August, 2022

Place: Bangalore