



To,

**The Board of Directors**

**BLS E-Services Limited**

G-4B-1, Extension, Mohan Co-operative Indl. Estate  
Mathura Road, New Delhi,  
South Delhi - 110044  
Delhi, India

**Unistone Capital Private Limited ("BRLM")**

305, A Wing, Dynasty Business Park,  
Andheri Kurla Road, Andheri East,  
Mumbai – 400059,  
Maharashtra, India

Dear Sirs,

**Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares") by BLS E-Services Limited (the "Company", and such issuance, the "Issue").**

We, MRKS and Associates, Chartered Accountants, are the independent auditor of the Company, and have been appointed as such, in accordance with Section 139 of the Companies Act, 2013, as amended. We hereby consent to the inclusion of, and use in, the draft red herring prospectus ("**Draft Red Herring Prospectus**" or "**DRHP**"), red herring prospectus ("**Red Herring Prospectus**" or "**RHP**") and prospectus ("**Prospectus**") of the Company to be filed with the Securities and Exchange Board of India ("**SEBI**"), the Registrar of Companies, NCT of Delhi and Haryana at New Delhi ("**RoC**") and the recognized stock exchanges (the "**Stock Exchanges**"), or any other material to be issued in relation to the Issue.

We also consent to the inclusion of references to us as the "*Independent Chartered Accountant*" or "*ICA*" under the sections or headings "*General Information*", "*Other Regulatory and Statutory Disclosures*" and any other sections in the DRHP, RHP and Prospectus and any other documents to be issued, registered or filed in relation to the Issue, as may be required. The following information in relation to us may be disclosed:

**Name: MRKS and Associates**

**Address: 216, Tower 2, DLF Corporate Greens, Sector 74A, Gurugram**

**Tel.: +91 9899900212**

**Peer review certificate number: 013435**

**Firm Registration Number: 023711N**

**Email: Saurabh.kuchhal@mrks.co.in**

**Contact Person: Saurabh Kuchhal**

We confirm that we have not been engaged or interested in the formation or promotion of the management of the Company.

We further consent to be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013 in the DRHP, RHP and Prospectus.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQ) 1, '*Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements*,' issued by the ICAI. We have conducted our examination in accordance with the '*Guidance Note on Reports or Certificates for Special Purposes*' issued by the Institute of Chartered Accountants of India ("**ICAI**") which requires that we comply with ethical requirements of the Code of Ethics issued by the ICAI and in accordance with '*Guidance Note on Reports in Company Prospectuses*' (Revised 2019). We hereby confirm that while providing this certificate we have complied with the above guidance notes.



**Branch Office Delhi : 912, Tower-2, 9<sup>th</sup> Floor, Pearls Omaxe, Netaji Subhash Place, Pitampura, New Delhi - 110034**

**Head Office: 216, Tower-2, DLF Corporate Greens, Sector-74A, Gurugram-122002**

**Tel: +91-11-47079095 • Email : office@mrks.co.in • Website : www.mrks.in**

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, ROC, the Stock Exchanges or any regulatory or governmental authorities as required by law.

This certificate is for information, and for inclusion, in full or part, in the DRHP, RHP and Prospectus and any other material prepared in connection with the Issue, and for the submission/ registration of this certificate as may be necessary, to any regulatory / statutory authority, Stock Exchanges, any other authority as may be required and / or for the records to be maintained by the BRLM in connection with the Issue, and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the DRHP, RHP and Prospectus, as the case may be. We confirm that we shall not withdraw this consent before delivery of a copy of the Draft Red Herring Prospectus, the Red Herring Prospectus and the Prospectus with SEBI, the Stock Exchanges and the RoC.

We confirm that the information herein is true, fair, correct, complete, accurate, not misleading and does not contain any untrue statement of a material fact nor omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading. This certificate can be relied on by the Company, the BRLM and the Legal Counsel to the Issue and to assist the BRLM in conducting and documenting their investigation of the affairs of the Company in connection with the Issue. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We undertake to immediately update you, in writing, of any changes in the abovementioned information until the date the Equity Shares issued pursuant to the Issue commences trading on the Stock Exchanges. In the absence of any such communication, you may assume that there is no change in respect of the matters covered in this certificate until the date on which the Equity Shares commence trading on the Stock Exchanges.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the DRHP.

Yours faithfully,

For and on behalf of **MRKS and Associates**  
Chartered Accountants  
Firm Registration Number: **023711N**



Name: Saurabh Kuchhal  
Partner  
ICAI Membership Number: 512362  
Date: 04-08-2023  
Place: Gurugram  
UDIN: 23512362BGWDVG9226

**CC:**

**Legal Counsel to the Issue as to Indian Laws**

**Dentons Link Legal**  
Aiwan-e-Ghalib Complex,  
Mata Sundri Lane,  
New Delhi 110 002, India