

**Eligibility Letter u/s 139(1) of the Companies Act, 2013**

11 July 2024

**To,  
The Board of Directors**

Richesm Healthcare Limited  
Office No. 1/54, 1st Floor, Wave Silver Tower, Plot No. D-6,  
Sector 18, Noida, Gautam Buddha Nagar,  
Noida, Uttar Pradesh, India, 201301.

Dear Sirs,

We are in receipt of the appointment of our firm as Statutory Auditors of Richesm Healthcare Limited ("the Company") for the financial year 2024-25 to financial year 2028-29.

In view of the same, we hereby give our eligibility to act as the auditors of the Company.

As requested by you and in accordance with the requirements of Section 139(1) of the Companies Act, 2013 ('the Act') read with Rule 4 of the Companies (Audit and Auditors) Rules, 2014, we certify that:

1. We are eligible for appointment as auditors of the Company under Section 139 of the Companies Act, 2013 ("the Act") and meet the criteria for appointment specified in Section 141 of the Act.
2. We are not disqualified from being appointed as auditors under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
3. The proposed appointment will be as per the term provided under the Act;
4. If appointed, such appointment will be within the limits laid down by or under the authority of the Act;
5. There are no pending proceedings against the Firm or any of its partners with respect to professional matters of conduct under the Chartered Accountants Act, 1949 and the rules and regulations made thereunder.

We also confirm that the Firm has been subjected to the peer review process of the Institute of Chartered Accountants of India (ICAI) and holds a valid certificate issued by the Peer Review Board of the ICAI – Copy enclosed.

Further, we would like to draw your attention to the announcement issued by the Institute of Chartered Accountants of India (ICAI) in terms of which the registration number (020076N) of the firm as provided by the ICAI is required to be indicated in the resolution for appointment of auditors under the Act.

Yours Faithfully,

For **NKSC & Co.**

Chartered Accountants  
Firm Registration No. 20076N



**Priyank Goyal**

Partner

Membership No. 521986