Jagdish B. Shetty
B. Com., F. C. A., D. I. S. A.(ICAI), L. L. B.(Gen.)

Santosh J. Naik
B. Com., L. L. B., F. C. A., D. I. S. A.(ICAI)

SNA
SHETTY NAIK & ASSOCIATES
Chartered Accountants

31, Madhuban Industrial Estate, Plot No. 30, Off Mahakali Caves Road, Andheri (E), Mumbai - 400 093.
Tel.: 022 4214 8484 / 6149 8484 (15 Lines) Fax : 022 4214 8485 Email : sna@snachartereds.com www.snachartereds.com

CONSENT LETTER AND CERTIFICATE CONFIRMING HOLDING A VALID PEER REVIEW CERTIFICATE

To,
The Board of Directors
Om Galaxy Limited
(formerly known as Om Galaxy Precision Mould Crafts Pvt Ltd & Om Galaxy Private Limited)
4/5/6 Blue Chip no 5, Industrial Estate,
Sativali road, Village Valiv,
Vasai, Thane, Maharashtra-401208, India
(hereinafter referred to as the "**Company**")

AND

Indorient Financial Services Limited
B/805, Rustomjee Central Park,
Andheri Kurla Road, Chakala,
Mumbai – 400093, Maharashtra, India
(hereinafter referred to as the **"Book Running Lead Manager")**

Sub: Proposed SME Initial Public Offering of Equity Shares of face value of Rs. 5/- each (the "Equity Shares") of Om Galaxy Limited (the "Company" and such offer, the "Issue")

Dear Sir/ Madam,

We, M/s. Shetty Naik & Associates, Chartered Accountants FRN :124851W are the present statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We hereby consent to references to us as the "Statutory Auditors" of the Company in the Red Herring Prospectus, Prospectus and together with any other documents issued by the Company in relation to the Issue (the "**Issue Documents**"), to be filed/registered by the Company in respect of the Issue with the BSE SME Platform where the Equity Shares are proposed to be listed ("Stock Exchange") and the Registrar of Companies, Mumbai II ("RoC"), in relation to the Issue and in respect of (i) the restated consolidated financial statements of the Company for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024 (which was audited in accordance with the Companies Act, 2013, as amended and the rules framed thereunder ("**Companies Act**"), the Indian GAAP (Generally Accepted Accounting Principles) and restated in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**") and the Revised Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the ICAI, together with the schedules, notes and annexure thereto (the "**Restated Consolidated Financial Statements**") and the examination report dated 20th August, 2026 thereon; and (ii) Statement of Special Tax Benefits dated 26th August ,2026 and our report thereon ("**Special Tax Benefits Statement**") which appears in the Issue Documents. We also consent to be named as an "expert" in terms of Section 2(38) and Section 26 and any other applicable provisions of the Companies Act, as amended, in the Issue Documents in relation to the certificates delivered by us in connection with the Issue.

SHETTY NAIK & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

We also consent to references to me as "Statutory Auditors" or "Auditors" in the Issue Documents, and any other documents to be issued in relation to the Issue, as may be required.

We further consent to the inclusion of the following details in relation to me in the Issue Documents, and any other documents to be issued in relation to the Issue:

Name of the Statutory Auditor: M/s. Shetty Naik & Associates.
Address: 31 Madhuban Premises Co-operative Society Ltd, Near. Paper Box Industries,
Off Mahakali Caves Road, Andheri East, Mumbai 400093.
Tel. No. 022 6149 8484/ 022 4214 8484

ICAI Firm Reg. No.: 124851W
Name of the Partner: CA Jagdish Bhoja Shetty
Membership Number: 111936
Email: sna@snachartereds.com
Website: www.snachartereds.com
Peer Review Certificate No: **016008**
Peer Review certificate effective from: **November 24, 2023**
Peer Review certificate Valid till: **November 30, 2026**

We further confirm that pursuant to a peer review process conducted by Institute of Chartered Accountants of India ("**ICAI**"), we hold a valid certificate issued by the peer review board of the ICAI and are eligible to certify the financial information as per the requirements of the SEBI ICDR Regulations. The next due date of review is **November 30, 2026**.

Annexed herewith is a copy of our peer review certificate dated **November 20, 2023**.

We confirm that the information in this certificate is true, fair and adequate in all material respects and based on our examination of information and documents provided by the management, nothing material has come to our attention that may lead to an untrue statement or omission which would render the contents of this certificate misleading in its form or context and adequate to enable investors to make a well informed decision.

This certificate is issued for the sole purpose of the Issue and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the Issue Documents, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchange, any other authority as may be required and/or for the records to be maintained by the Book Running Lead Manager in connection with the Issue including the repository system of SEBI and in accordance with applicable law, and for the purpose of any defense the Book Running Lead Manager may wish to advance in any claim or proceeding in connection with the contents of the Issue Documents.

We confirm that this certificate may be relied upon by the Book Running Lead Manager and the legal advisor appointed in relation to the Issue.

SHETTY NAIK & ASSOCIATES
CHARTERED ACCOUNTANTS
MUMBAI

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Issue, which will be available for public for inspection from date of the filing of the Red Herring Prospectus until the Issue Closing Date.

We hereby consent that this certificate be disclosed by the Book Running Lead Manager, if required (i) by reason of any law, regulation or order 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 communicate, in writing, any changes to the above information/ confirmations, as and when: (i) made available to us; or (ii) we become aware of any such changes, to the Book Running Lead Manager and the Company until the equity shares allotted in the Issue commence trading on the relevant stock exchange. In the absence of any such communication from us, the Company, the Book Running Lead Manager and the legal advisor appointed with respect to the Issue can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.

Yours truly,

For Shetty Naik & Associates
Chartered Accountants
ICAI Firm Reg. No: 124851W

SHETTY NAIK & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

CA Jagdish Bhoja Shetty
Partner
Membership No.: 111936
UDIN: 26111936OVXABB5629
Place: Mumbai
Date: 26th August ,2026
CC:
Legal Counsel to the Issue
Khaitan & Khaitan
Solicitors & Advocates
Plot no. 100, 1st Floor,
Okhla Phase- III, Okhla Industrial Estate,
New Delhi - 110020

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016008

This is to certify that the Peer Review of

M/s Shetty Naik & Associates

31, Madhuban Industrial Estate, Plot No. 30,

Off. Mahakali Caves Road, Near Paper Box Company, Andheri East,

Mumbai-400093

FRN.: 124851W

has been carried out for the period

2020-2023

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 24-11-2023

The Certificate shall remain valid till: 30-11-2026

Issued at New Delhi on 20-11-2023

CA. (Dr.) Anuj Goyal	**CA. Sripriya Kumar**	**CA. Nidhi Singh**
Chairman Peer Review Board	Vice-Chairperson Peer Review Board	Secretary Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.