



S K G N & Associates LLP

Chartered Accountants

Consent Letter

The Board of Directors,
Gaudium IVF and Women Health Limited
(formerly known as Gaudium IVF and Women Health Private Limited)
B I/5 I, Janak Puri,
Janakpuri B-1,
West Delhi, Delhi - 110058

Sarathi Capital Advisors Private Limited
401, 4th Floor, Manek Plaza, 167,
Vidyanagari Marg
Kalina, Santacruz (E),
Mumbai - 400098
(Sarathi Capital Advisors Private Limited referred to as the "BRLM")

Dear Madam(s) / Sir(s),

Sub: Proposed Initial Public Offering of Equity Shares of face value INR 5 each (the "Equity Shares") of Gaudium IVF and Women Health Limited (the "Company" and such offering, the "Issue")

We, S K G N & Associates LLP, Chartered Accountants, the Statutory Auditors of the Company, have been informed that the Company proposes to file the Draft Red Herring Prospectus ("DRHP"), the Red Herring Prospectus ("RHP") and the Prospectus ("Prospectus"), to be filed in respect of the Issue with Securities and Exchange Board of India ("SEBI"), the BSE Limited, the National Stock Exchange of India Limited (together, the "Stock Exchanges"), and the Registrar of Companies, Delhi and Haryana at New Delhi ("RoC"), in accordance with the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosures Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations") and any other document in relation to the Issue (collectively with the DRHP, RHP and Prospectus, the "Offer Documents").

We hereby consent to use our reports and the certificates published in the Offer Documents.

We also consent to references to us as "Statutory Auditors" in such Offer Documents as may be required. We further consent to be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26 of the Companies Act, 2013 to the extent and in our capacity as an auditor and in respect of our reports and certificates issued by us included in the Offer Documents.

We further consent to the inclusion of the following details in relation to us in the Offer Documents:

Statutory Auditor's name: S K G N & Associates LLP, Chartered Accountants
Address: Office No. 1126, Tower B, I-Thum Commercial Complex, Sector-62, Noida, 201309
Telephone number: +91 7291085089
Email: office@skgn.in
Firm registration number: 023403N/N500052
Peer review certificate number: 019092

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

The above consents are subject to the condition that we do not accept any responsibility for any reports



or matters (including information sent to Merchant Bankers) or letters included in the Offer Documents. Neither our affiliates nor we shall be liable to any investor or merchant bankers or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify our affiliates and us and hold harmless from all third party (including investors and merchant bankers) claims, damages, liabilities and costs arising consequent to our giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the reports we have issued, covered by our consent above and are included in the Offer Documents or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities.

We have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid certificate issued by the Peer Review Board of the ICAI, which will remain valid until the completion of the Issue.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the ICAI.

This letter may be relied on by the Company, the BRLM and the legal counsel appointed in respect of the Issue for disclosures in the Offer Documents and for clarifications/ submissions issued to any regulatory authority in relation to the Issue, including but not limited to RoC, the Stock Exchanges and SEBI.

We also authorize you to deliver this letter of consent to the RoC, Stock Exchanges, SEBI pursuant to the provisions of the Companies Act, 2013 and the rules and regulations made thereunder, or any other governmental or regulatory authority as may be required.

We confirm that we will immediately communicate any changes in writing in the above information to the BRLM until the date of filing of the Prospectus with the RoC. In the absence of any such communication from us each to the Company and the BRLM, BRLM and the Legal Counsel can assume that there is no change to the above information.

We represent that our execution, delivery and performance of this consent has been duly authorised by all necessary actions.

We agree to keep the information regarding the Issue strictly confidential.

Yours sincerely,

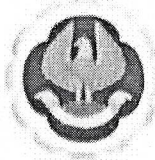
For S K G N & Associates LLP,
Chartered Accountants
ICAI Firm Registration Number: 023403N/N500052

Neha Goyal
Partner
Membership No. 513853



UDIN: 25513 853BMLCHX1109

Place: New Delhi
Date: 11th September 2025



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 019092

This is to certify that the Peer Review of

M/s S K G N & Associates LLP

B-24/A,

West Jyoti Nagar,

Delhi-110094

FRN.: 023403N/N500052

has been carried out for the period

2021-2024

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

This Certificate is effective from: 30-12-2024

The Certificate shall remain valid till: 31-12-2027

Issued at New Delhi on 03-01-2025

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Baijal

**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*.

