

INDEPENDENT AUDITORS' CONSENT LETTER & PEER REVIEW CERTIFICATE

To,
The Board of Directors,
Efficient Fire and Security Solutions Limited
S. No. 144/1/2/2-B-2-D,
M. No. 4617, Phursungi,
Taluka Haveli, Pune - 412308
Maharashtra, India

And,
Book Running Lead Manager
Swastika Investmart Limited,
Office No. 104, 1st Floor,
Keshava Commercial Building,
Plot No.C-5, E Block, Bandra Kurla Complex,
Opp. GST Bhavan, Bandra (East), Mumbai – 400051
Maharashtra, India

Re: Proposed initial public offering of equity shares of face value of Rs.10 each ("Equity Shares") of Efficient Fire and Security Solutions Limited ("the Company") and such issuing ("Issue").

We, Kayde & Associates, Chartered Accountants, Peer Review Auditor of the Company, hereby consent to the inclusion of our name in the Draft Red Herring Prospectus (DRHP), Red Herring Prospectus (RHP) and Prospectus (collectively, the 'Offer Documents') as the 'Peer Review Auditor' and as an 'Expert' solely in relation to the Restated Financial Statements of the Company prepared and reported upon by us, in accordance with the provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

We confirm that we have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India (the "ICAI") and hold a valid Peer Review Certificate issued by the Peer Review Board of the ICAI annexed herewith as Annexure A.

We confirm that the peer review certificate is valid as on date. We are eligible to certify the financial information as per the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

We further confirm that we have not been engaged or interested in the formation or promotion of management of the Company, we further confirm that we satisfy the independence criteria, under applicable law, including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018, as amended ("ICDR Regulations"), Companies Act, 2013, as amended ("Companies Act") and the relevant regulations/circular issued by the institute of Chartered Accountants of India.

We hereby authorize you to deliver a copy of this letter of consent to Stock Exchange(s), SEBI, the Registrar of Companies and any other regulatory authorities as may be required. The following details with respect to us may be disclosed in the Offer Documents and any other documents related to the issue:



Name	Kayde & Associates, Chartered Accountants
Address	Flat No. 04, Suprabhat, Behind Shatrunjay Apart., Racca Colony, Sharanpur Road, Nashik - 422002.
Telephone Number(s)	+91-253-2310893/ +91-9921232313
Email	casandipjadhav@gmail.com
Firm Registration Number	121092W
Contact Person	CA Sandip Jadhav
Peer Review Number	016366

Yours faithfully,

For and on behalf of Kayde & Associates,

Chartered Accountants

Firm's Registration No.: 121092W


CA Sandip Jadhav

Proprietor,

Membership No.: 146137

Place: Nashik, Date: 08.12.2025



CC:

Legal Counsel to the Issue

M/s. Mindspright Legal.

C-712-714, 7th Floor, Trade World Building,

Kamla Mills, S.B. Road, Lower Parel (West)

Mumbai – 400013, Maharashtra, India.

Encl.: Annexure A (Copy of Peer Review Certificate)