

LOYA BAGRI & ASSOCIATES
CHARTERED ACCOUNTANTS

Popular Market, Gandhibagh,
NAGPUR - 440 002.

R.S.PALIWAL B.COM., F.C.A
R.V. LOYA B.COM., F.C.A
M.V.LOYA, B.COM., F.C.A.D.I.S.A.(ICA)

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Email : lbalokmat@gmail.com

AST/E-1

2nd March, 2019.

To,
The Board of Directors
Emkay Taps and Cutting Tools Limited,
Plot No. B-27 and B-27/1,
M.I.D.C. Hingna, Industrial Estate,
NAGPUR-440016,
Maharashtra (India)

Dear Sir,

Sub : Consent to act as the GST Auditor of the Company
for F.Y. 2018-19

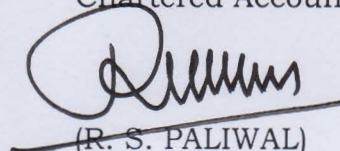
We hereby give our consent to act as the GST Auditor of your Company for F.Y. 2018-19 for the purpose of conducting GST Audit of your Company as prescribed under Goods and Services Tax Act, 2017 and to report thereon.

We also give our consent to insert our name as the "GST Auditors" in the Annual Report 2018-19 to be filed with the Stock Exchange and the Registrar of Companies and any other authority as the case may be.

You may contact to the undersigned.

Thanking you,

Yours faithfully,
FOR LOYA BAGRI & ASSOCIATES,
Firm Registration No. 105657W,
Chartered Accountants,


(R. S. PALIWAL)
Partner
(M. No. 036269)