Jay Gupta & Associates
CHARTERED ACCOUNTANTS

August 01, 2025

To,
The Board of Directors,
ARC Insulation & Insulators Limited
Village - Ramdevpur, Po-Bawali Bishnupur 2, Parganas South,
Bishnupur, West Bengal-743384, India.

Dear Sir / Madam,

Ref: Proposed Initial Public Offer (IPO) of ARC Insulation & Insulators Limited (the "Company")

Sub: Consent Letter

We, the undersigned, hereby give our consent to act as **'Statutory Auditor and Peer Review Auditor'** to the Proposed Public Issue of **'ARC Insulation & Insulators Limited'** on the Emerge Platform of National Stock Exchange of India Limited pursuant to the provisions of Section 26, 28 and Section 32 of the Companies Act 2013. We have no objection to our name being inserted as the **'Statutory Auditor and Peer Review Auditor'** in the Red Herring Prospectus/Prospectus which the company intends to issue in respect thereof.

We authorize **'ARC Insulation & Insulators Limited'** to deliver a copy of this consent letter along with copy of valid peer review certificate to SEBI / Stock Exchange / Registrar of Companies, pursuant to the provisions of Section 26, 28 and section 32 of the Companies Act 2013 and SEBI (ICDR) Regulations 2018, as amended.

The following details with respect to us may be disclosed:

Firm Name	:	M/s. Jay Gupta & Associates
Address	:	Imax Lohia Square, 23, Gangadhar Babu Lane, 3rd Floor, Room No. 3A, Kolkata - 700012
Phone No.	:	+91 98310 12639
E-mail	:	guptaagarwal.associate@gmail.com
Contact Person	:	Mr. Jay Shankar Gupta
Firm Registration No.	:	329001E
Membership No.	:	059535
Peer Review No.		017534

Thanking you,

Yours faithfully,
For M/S. Jay Gupta & Associates,
Chartered Accountants

JAY GUPTA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

FRN: 329001E
CA Jay Shankar Gupta
Partner
Membership No.: 059535