

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP

16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400 013
Maharashtra, India

T +91 22 6626 2600

Consent of Independent Auditor

To,
The Board of Directors,
All Time Plastics Limited (formerly known as All Time Plastics Private Limited),
B-30, Royal Industrial Estate,
Wadala, Mumbai – 400031,
Maharashtra, India.

Proposed initial public offer of equity shares of face value of ₹ 2 each ('Issue' or the 'Offer') of All Time Plastics Limited (formerly known as All Time Plastics Private Limited) (the 'Company' or the 'Issuer')

Dear Sirs,

This consent letter is issued in accordance with the terms of our engagement letter dated 29 July 2024 read with addendums to the engagement letter dated 24 September 2024 and 05 June 2025 with All Time Plastics Limited (formerly known as All Time Plastics Private Limited) (the "**Company**").

We, Walker Chandiook & Co LLP, Chartered Accountants, were appointed as Statutory Auditors (the "Auditors") of the Company in its Annual General Meeting held on 30 November 2021 for a period of 05 years to hold the office from the conclusion of that Annual General Meeting until the conclusion of the Annual General Meeting to be held for the financial year 2025-2026.

We hereby give consent to use in the Red Herring Prospectus and Prospectus of the Issuer (Collectively "**Offer Documents**") prepared under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the 'ICDR Regulations') to be submitted/ filed with the Securities Exchange Board of India ("SEBI"), the National Stock Exchange of India Limited and the BSE Limited (collectively, the "Stock Exchanges") and Registrar of Companies, Maharashtra at Mumbai ('ROC'), (i) our examination report dated 20 July 2025 relating to Restated Consolidated and Standalone Financial Information of the Company prepared in accordance with ICDR Regulations and the Companies Act, 2013 along with the rules issued thereunder, as amended ("**the Act**") and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India for the years ended 31 March 2025, 31 March 2024 and 31 March 2023, which appear in such Offer Documents, and (ii) our report dated 20 July 2025 on the Statement of Special Tax Benefits.

As the offered securities have not been and will not be registered under the U.S. Securities Act, 1933, as amended, (the 'Securities Act'), we have not hereby provided consent for the inclusion of the above reports in any document relating to registered securities/ registration of securities under the Securities Act.



Walker ChandioK & Co LLP

All Time Plastics Limited (formerly known as All Time Plastics Private Limited) – Consent Letter (cont'd)

We give our consent to the inclusion of the following particulars, in relation to us, in the Offer Documents:

Auditors' Name: Walker ChandioK & Co LLP

Address: 16th Floor, Tower III, One International Center SB Marg, Prabhadevi (W), Mumbai - 400013, Maharashtra, India

Telephone Number: +91 22 6626 2699

Firm Registration Number: 001076N/ N500013

Email: Rajni.mundra@walkerchandioK.in

Peer Review Certificate Number: 020566

We also consent to the references to us as 'Statutory Auditor' or 'Auditor' under the headings "*Definitions and Abbreviations*", "*General Information*", "*Other Regulatory and Statutory Disclosures*", "*Material Contracts and Documents for Inspection*" and any other sections in such Offer Documents and references to us as required under Section 26 of the Act read with the ICDR Regulations and as 'Expert' as defined under Section 2(38) of the Act, to the extent and in our capacity as an auditor and in respect of the reports issued by us included in Offer Documents of the Issuer.

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters including information sent to Intensive Fiscal Services Private Limited and DAM Capital Advisors Limited, (together '**Book Running Lead Managers**' or '**BRLMs**') or letters included in the Offer Documents, other than those mentioned above. Neither we nor our affiliates shall be liable to any investor or Book Running Lead Managers or any other third party in respect of the proposed Offer. Further, the Issuer agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and Book Running Lead Managers) 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 complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Review of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by the Institute of Chartered Accountants of India.

This certificate is not intended for general circulation or publication and is not to be reproduced or used for any other purpose without our prior consent in writing, other than for the purpose stated herein.



Walker Chandiok & Co LLP

All Time Plastics Limited (formerly known as All Time Plastics Private Limited) – Consent Letter (cont'd)

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Act to SEBI, the Stock Exchanges and ROC or any other regulatory authority as required by law.

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm Registration No: 001076N/ N500013

Rajni Mundra

Rajni Mundra
Partner
Membership No.: 058644

UDIN: 25058644BMODMO9767

Place: Mumbai
Date: 01 August 2025

