

Date: March 30, 2026

The Board of Directors
Expression 360 Services India Limited
203/1, A. J. C. Bose Road, Circus Avenue,
Kolkata - 700017, West Bengal, India.

Sub: Proposed initial public offering of equity shares of face value of ₹ 5 each (the "Equity Shares") of Expression 360 Services India Limited (the "Company") by an offer for sale of Equity Shares by Promoter Selling Shareholder of the Company (the "Offer").

Dear Sir/Madam,

We, Smart Horizon Capital Advisors Private Limited, do hereby consent to act as a Book Running Lead Manager to the Offer and to our name and the details mentioned herein, being inserted as a Book Running Lead Managers to the Offer in the draft red herring prospectus ("DRHP"), red herring prospectus ("RHP") and the prospectus ("Prospectus") (collectively, the "Offer Documents") intended to be filed by the Company with the Securities and Exchange Board of India ("SEBI"), Registrar of Companies, Kolkata ("RoC"), and the stock exchanges, as applicable, where the Equity Shares are proposed to be listed ("Stock Exchange(s)") and any other documents in relation to the Offer.

We hereby authorise you to deliver this consent letter to SEBI, the Stock Exchanges, the RoC 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 in relation to the Offer:

Logo	SMART HORIZON CAPITAL ADVISORS PVT. LTD.
Name	Smart Horizon Capital Advisors Private Limited
Address	B/908, Western Edge II, Kanakia Space, Behind Metro Mall, Off Western Express Highway, Magathane, Borivali East, Mumbai - 400066, Maharashtra, India.
Telephone Number	022 - 28706822
Website	www.shcapl.com
Contact Person	Mr. Parth Shah
Investor Grievance e-mail	investor@shcapl.com
SEBI Registration Number	INM000013183

We confirm that the information and confirmations set out in this certificate are true, correct, adequate, not misleading in any material respect and do not omit to state a material fact necessary in order to make the statements herein, in the light of the circumstances under which they were made, not misleading.

We also certify that our registration is valid as on date and that we have not been prohibited or debarred by SEBI, any other regulatory authority, court or tribunal from acting as an intermediary in capital market issues.

We further confirm that we are not an associate of the Company in terms of the Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992, as amended.

Further, except as disclosed below, we confirm that neither we nor our associates hold any Equity Shares of the Company:

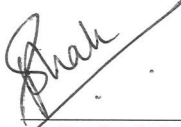
S. No.	Name of the entity	Number of Equity Shares	Percentage of Equity Share capital
1.	NIL	-	-

This consent letter, including any annexures hereto is for information and for inclusion (in part or full) in the Offer Documents or any other Offer-related material, and may be relied upon by the Company and the Legal Counsel to the Offer. We also consent to the inclusion of this consent letter as a part of "*Material Contracts and Documents for Inspection*" in connection with the Offer, which will be available to the public for inspection and uploaded on the website of the Company from the date of the filing of the Red Herring Prospectus until the Bid / Offer Closing Date.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents, as the case may be.

Yours faithfully,

For and on behalf of Smart Horizon Capital Advisors Private Limited


Authorized signatory
Name: Mr. Parth Shah
Designation: Director



CC:

Legal Counsel to the Offer

Asha Agarwal & Associates
118, Shila Vihar, Gokulpura, Kalwar Road,
Jhotwara, Jaipu 302 012, Rajasthan, India.