

ASHA AGARWAL & ASSOCIATES

ADVOCATE

118, Shila Vihar, Gokulpura, Kalwar
Road, Jhotwara, Jaipur-302012

Reach us at:

ashaagarwalassociates@gmail.com

Date: March 30, 2026

To,
The Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED
203/1, A. J. C. BOSE ROAD, Circus Avenue, Kolkata, Kolkata, West Bengal, India, 700017

Sub: Proposed public issue (the “Offer”) of equity shares of Rs. 5 each (the “Equity Shares”) of Expression 360 Services India Limited (the “Company”)

Dear Sir / Madam,

We the undersigned, hereby give our consent to our name (along with below details) being included as “Legal Advisors to the Issue” in the Draft Red Herring Prospectus/ Red Herring Prospectus/Prospectus which the Company intends to issue in respect of the proposed Issue of equity shares. We hereby also authorize you to deliver this letter of consent for the purpose of filing under provisions of Section 26, Section 32 and / or any other applicable provisions of the Companies Act, 2013 and rules made there under, the Stock Exchange and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any other regulatory authority as required by law.

Further, we hereby give our consent to include the following details in the Draft Red Herring Prospectus/ Red Herring Prospectus/Prospectus:

Name	Asha Agarwal & Associates
Address:	118, Shila Vihar, Gokulpura, Kalwar Road, Jhotwara, Jaipur – 302 012, Rajasthan, India
Tel No.:	+91 99509 33137
E-mail:	ashaagarwalassociates@gmail.com
Contact Person:	Ms. Asha Agarwal

Further, we hereby give our consent to the inclusion of our name as an expert in relation to the Legal Due Diligence Report under Section 26, Section 32 and/ or any other applicable provisions of the Companies Act, 2013, being included in the Draft Red Herring Prospectus/ Red Herring Prospectus/Prospectus being issued by you.

Yours faithfully,

ASHA
KUMAR
AGARWAL
Proprietor

Digitally signed
by ASHA KUMARI
Date: 2026.03.30
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Asha Agarwal & Associates

Place: Jaipur

ASHA AGARWAL & ASSOCIATES
ADVOCATE

118, Shila Vihar, Gokulpura, Kalwar
Road, Jhotwara, Jaipur-302012
Reach us at:
ashaagarwalassociates@gmail.com

Date: March 30, 2026

To,
Smart Horizon Capital Advisors Private Limited
(Formerly Known as Shreni Capital Advisors Private Limited)
B/908, Western Edge II, Kanakia Space,
Behind Metro Mall, Off Western Express Highway,
Magathane, Borivali East, Mumbai -400066, Maharashtra, India.

Swaraj Shares & Securities Private Limited
505/506, 5th Floor, 93 Palladian Building,
Next to Andheri Rambaug CHSL, Mahakali Caves Road,
Nr. Gurunanak School, Andheri East,
Mumbai - 400093, Maharashtra, India

Dear Sirs,

Re: EXPRESSION 360 SERVICES INDIA LIMITED IPO

With reference to the proposed public issue of equity shares ("IPO") of EXPRESSION 360 SERVICES INDIA LIMITED (the "**Issuer Company**") and the Draft Red Herring Prospectus to be filed with the Bombay Stock Exchange of India Limited ("**BSE**") and National Stock Exchange ("**NSE**") on its platform, we, as Legal Advisor to public issue of the Company EXPRESSION 360 SERVICES INDIA LIMITED to (i) conducting due-diligence in relation to applicable statutory approvals and those obtained and legal diligence on the legal proceedings involving Company, its group companies, promoters, promoter group members, key managerial personnel's and directors and (ii) drafting the chapter on "(a) Key Industry Regulations And Policies; (b) Outstanding Litigations and Material Developments; and (c) Government and Other Approvals; as set out in the Draft Red Herring Draft Red Herring Prospectus, state that the chapter titled "Outstanding Litigations and Material Developments" has been prepared by us and the same is in conformity with the regulations pertaining to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time and other laws applicable to an IPO of such nature.

For the above purpose, in addition to an independent diligence conducted by us in this respect, we have relied on the documents, certified or otherwise, or the undertakings and statements of officers and other representatives of the Company and the Promoters and we have no reason to believe that such undertakings or statements are not correct or genuine.

ASHA AGARWAL & ASSOCIATES
ADVOCATE

**118, Shila Vihar, Gokulpura, Kalwar
Road, Jhotwara, Jaipur-302012**
Reach us at:
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For the purpose of issuing this certificate, we have restricted ourselves to opine on the chapter above being in conformity with the aforesaid laws. We are not commenting on, nor have we verified any issue pertaining to, the commercial, regulatory and/or financial aspect of the Company and we assume that the same are in order and in compliance with all applicable laws. We have also not investigated and we do not express or imply any opinion on laws of any other jurisdiction.

Yours faithfully,
For Asha Agarwal & Associates

ASHA
KUMARI
AGARWA
L
Asha Agarwal, Advocate
Proprietor
Date: March 30, 2026
Place: Jaipur

Digitally signed
by ASHA KUMARI
AGARWAL
Date: 2026.03.30
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Date: March 30, 2026

To,
The Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Registered Office:
203/1, A. J. C. Bose Road,
Circus Avenue, Kolkata - 700017,
West Bengal, India

Corporate Office:
Sarojini House, 6,
Bhagwan Das Road,
New Delhi - 110001, India

Dear Sirs,

Re: Legal diligence of the Litigation involving EXPRESSION 360 SERVICES INDIA LIMITED

With reference to the proposed public issue of equity shares ("**IPO**") of EXPRESSION 360 SERVICES INDIA LIMITED (the "**Issuer Company**") and the Draft Red Herring Prospectus to be filed with the Bombay Stock Exchange of India Limited ("**BSE**") and National Stock Exchange ("**NSE**") for being listed on their platforms, we, as legal advisor to the Public Issue of Company, state that we have (i) conducted legal diligence on the legal proceedings by or against the Company, its group companies, promoters, promoter members, key managerial personnel's and directors and have incorporated the provisions of our findings into the chapter on litigations, and (ii) drafted the chapters on (a) Key Industry Regulations And Policies; (b) Outstanding Litigations and Material Developments; and (c) Government and Other Approvals; asset out in the Draft Red Herring Prospectus in terms of Companies Act, 2013 and Rule made there under, SEBI Act, 1992, SCRA 1956 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended from time to time and for this purpose our scope of work was:

1. Understanding the detailed business structure of the Company and identifying places of its operations in order to identify applicable rules and regulations and registration requirements in accordance with the area and place of operation, nature of business being conducted.

2. Conducting online litigation searches across all the High Courts of India (to the extent available on the website of respective High Courts);
3. Conducting online searches across watchoutinvestors.com (to the extent available on the website); and
4. Examining legal cases filed by or against the Company, its directors, promoters, promoter group and group companies, promoter members and key managerial personnel's details of which were provided to us by the Company.

We have relied on copies of instruments furnished to us for the purpose of the aforesaid legal diligence and drafting the chapter as stated above and set out in the Draft Red Herring Prospectus.

We have also relied on certificates, undertakings and statements of officers and other representatives of the Company and the Promoters and we have no reason to believe that such certificates, undertakings or statements are not correct or genuine.

As per our findings during the legal diligence on the basis of information and documents provided to us by the Company, as far as we are aware:

1. The Company has all the material approvals for carrying on its business activities.
2. no disciplinary action, including penalty imposed by SEBI or stock exchanges, has been taken against the Company, its group companies, promoters, promoter members, key managerial personnel's and directors in the last five financial years;
3. neither the Company, its group companies, promoters, promoter members, key managerial personnel's and directors have any pending litigations apart from those disclosed in the "Outstanding Litigation and Other Material Developments" chapter;
4. no petitions have been filed for the winding up of the Company;
5. no statutory action has been taken or threatened or is contemplated against the Company and there is no adverse or other order or interim order passed in any other legal proceeding that restricts or limits the Company, apart from those disclosed in the chapter titled "Outstanding Litigation and Other Material Developments" set out in the Draft Red Herring Prospectus;
6. apart from Tax Defaults as disclosed in the "Outstanding Litigation and Other Material Developments" chapter, there are no other pending tax defaults by or

- against the Company, its group companies, promoters, promoter members, key managerial personnel's and directors;
7. the Company has not made any Tax claims except those disclosed in the "Outstanding Litigation and Other Material Developments" chapter;
 8. neither the Company, its group companies, promoters, promoter members, key managerial personnel's and directors is a willful defaulter;
 9. neither the Company, its group companies, promoters, promoter members, key managerial personnel's and directors is debarred from accessing the capital market under any order or directions made by SEBI or any other regulatory authority;
 10. neither the Company, its group companies, promoters, promoter members, key managerial personnel's and directors were (a) suspended from trading by stock exchange(s) during the (5) five years prior to this report date or (b) delisted from the stock exchanges; and
 11. there are no proceedings initiated against the Promoters or Directors for any fugitive economic offences.

We are not commenting on, nor have we verified any issue pertaining to, the commercial, regulatory and/or financial aspect of the Company and we assume that the same are in order and in compliance with all applicable laws. We have also not investigated and we do not express or imply any opinion on laws of any other jurisdiction.

Yours faithfully,
For Asha Agarwal & Associates

ASHA
KUMARI
AGARWAL

Digitally signed
by ASHA KUMARI
AGARWAL
Date: 2026.03.30
11:42:53 +05'30'

Asha Agarwal, Advocate
Proprietor
Date: March 30, 2026
Place: Jaipur