



To,
The Board of Directors,
Salem Erode Investments Limited

Sir,

Sub: Consent for Appointment as Auditor and Certificate of Eligibility

Ref: Offer Letter dated 01st February, 2023

We, M/s Manikandan & Associates, Chartered Accountants, hereby give our consent to be appointed as Auditor of your esteemed Company u/s 139(1) of the Companies Act, 2013 for the financial year 2022-23.

We hereby declare that the appointment, if made shall be in accordance with the conditions as prescribed under Companies Act, 2013. We also certify that we satisfy the conditions provided in Section 141 of Companies Act, 2013.

Details of our Firm is as below:

Name of the Firm	M/s. Manikandan & Associates
Constitution of the Firm	Partnership Firm
Firm Registration Number	008520S
Address	Krishna Arcade, Near Marathompilly Krishna Temple, KSRTC Road, Chalakudy, Thrissur, Kerala - 680307
PAN	AARFM5844R
Email	manikandan_ck@yahoo.com ckmauditors@gmail.com
Ph.	9447100504, 8606836564, 0480-2700504

We look forward the professional relationship with the Company.

Thanking You,

For Manikandan & Associates


C.K. Manikandan
(Partner)

Chartered Accountants



01st February, 2023



To,

The Board of Directors,
Salem Erode Investments Limited

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Further to the Consent and Certificate of Eligibility, we M/s Manikandan & Associates, Chartered Accountants also do hereby certify as per rule 4 of the Companies (Audit and Auditors) Rules, 2014 and amendments made thereto, that:

1. I am eligible for appointment and am not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
2. The proposed appointment is as per the term provided under the Act.
3. The proposed appointment is within the limits laid down by or under the authority of the Act;
4. There are no proceedings against my audit firm pending with respect to professional matters of conduct.

Thanking You,

For Manikandan & Associates


C.K. Manikandan
(Partner)
Chartered Accountants

01st February, 2023