

HMVN & Associates
Cost Accountants

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1008, Aggarwal Cyber Plaza-1,
Netaji Subhash Place,

Pitampura, Delhi – 110034.

E-mail: cma.hmvn@gmail.com

Date: 28-04-2026

The Board of Directors
Apollo Pipes Limited,
Plot No. A-140,
Sector-136,
Noida – 201305 (U. P.)

Dear Sir,

Sub: **Cost Audit of your Company for the year ending 31-03-2027.**

This has reference to your proposal to re-appoint us as Cost Auditor of the Company for the financial year ending on 31-03-2027. We shall be happy to accept the re-appointment as Cost Auditor of the Company, if so made by the Board of Directors of the Company.

We would like to inform you that we do not suffer from any disqualifications as specified inter-alia under Section 141 of the Companies Act, 2013 ("the Act") read with Sections 148 of the Act.

We further confirm that the appointment, if made, will be within the limits prescribed under Section 141(3)(g) read with Section 148 of the Act.

We would also like to inform you that the Partners of the firm are holding Certificate of Practice issued by the Institute of Cost Accountants of India and are in whole time practice. Our Permanent Account Number is **AAGFH2788C** and Registration No. of the Firm is **000290**.

We further certify that we are an independent firm of Cost Accountants and are at arm's length relationship with the company.

We also confirm that there are no orders or proceedings which are pending against our firm or any of our partners relating to professional matters of conduct before the Institute of Cost Accountants of India or any competent authority or any court.

Thanking you,

Yours faithfully,
For HMVN & Associates,



(Surya Kant Lal)
M/No.: 28888
Partner