

CONSENT LETTER FROM THE LEGAL ADVISOR

Date: March 30, 2026

To,

The Board of Directors

Nityas Gems and Jewellery Limited

Sector-1, 6th & 7th Floor, Ratih House, SY-376

TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound,

Opp. Podar Arcade, Varachha Road,

A. K. Road, Surat – 395 008

Gujarat, India

Dear Sir/Madam,

Sub: Proposed initial public offering of equity shares of face value of ₹5 each (the “Equity Shares”) of Nityas Gems and Jewellery Limited (the “Company” and such offering, the “Issue”)

We, Vidhigya Associates, Advocates, hereby consent to act as the Legal Advisor to the Issue and consent to our name and the details mentioned herein, being inserted as the Legal Advisor to the Issue in the draft red herring prospectus (“DRHP”), red herring prospectus (“RHP”) and the prospectus (“Prospectus”) (collectively, the “Issue Documents”) to be filed with the Securities and Exchange Board of India (“SEBI”) and the stock exchange(s) where the Equity Shares are proposed to be listed (the “Stock Exchanges”) and the Registrar of Companies, Ahmedabad (the “RoC”) and thereafter file with SEBI and the Stock Exchanges.

We hereby authorize 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 Issue Documents and any other documents in relation to the Issue.

Name: Vidhigya Associates, Advocates

Address: B-607/608, 6th floor, Mittal Commercial

Off M. V. Road, Near Mittal Estate, Marol

Andheri (East), Mumbai 400 059, India

Telephone: +9184240 30160

Email: rahul@vidhigyaassociates.com

Website: www.vidhigyaassociates.com

Contact Person: Rahul Pandey

We further confirm that the above information in relation to us is true, correct, adequate and not misleading in any material respect and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager to the Issue (“**Book Running Lead Manager**”) until the date when the Equity Shares commence trading on the Stock Exchanges. In the absence of any such communication from us, the Book Running Lead Manager and the legal Advisor, each to the Company and the Book Running Lead Manager, can assume that there is no change to the above information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Issue.

This consent letter is for information and for inclusion (in part or full) in the Issue Documents or any other Issue-related material, and may be relied upon by the Company, Book Running Lead Manager and the legal Advisor appointed by the Company and the Book Running Lead Manager, in relation to the Issue. We hereby consent to the submission of this consent letter as may be necessary to the SEBI, the RoC, the relevant stock exchanges and any other regulatory authority if required (i) by reason of any law, regulations or order of a court or by any



governmental or competent regulatory authority or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation. We further consent to the aforementioned details being included for the records to be maintained by the Book Running Lead Manager and in accordance with applicable law.

We also consent to the submission of this letter as may be necessary, to any regulatory authority and/or for the records to be maintained by the Book Running Lead Manager in connection with the Issue and in accordance with applicable law.

We agree to keep the information regarding the Issue, strictly confidential save and except disclosures required for the purpose of the Issue and/ or as may be required by applicable law.

We also consent to the inclusion of this letter as a part of "*Material Contracts and Documents for Inspection*" in connection with the Issue, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Issue Closing Date, including through online means on the website of the Company.

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

Yours faithfully,

Vidhigya Associates, Advocates


Himanshu Pandey
Partner

CC:

Book Running Lead Manager

Choice Capital Advisors Private Limited
Sunil Patodia Tower, Plot No. 156-158,
J.B. Nagar, Andheri (East), Mumbai-400099,
Maharashtra, India