NKSC & Co.
Chartered Accountants

208, Vats Market (Shiva Market),
Pitampura, Delhi – 110034
www.valuesquare.co.in
info@valuesquare.co.in
011 - 4566 0694

To,
The Board of Directors
GB Logistics Commerce Limited,
B-3, Saptak Plaza Shivaji Nagar,
Shankar Nagar, Nagpur
Maharashtra - 440010

SUBJECT: CONSENT FOR INCLUSION OF NAME AS PEER REVIEWED AUDITOR OF THE COMPANY OF GB LOGISTICS COMMERCE LIMITED.

RE: PROPOSED INITIAL PUBLIC OFFER OF EQUITY SHARES BY YOUR COMPANY

With reference to the above, we grant our consent for including our name as **Peer Reviewed Auditor** of the Company for the proposed IPO of your Company in the Draft Prospectus to be filed with Stock Exchange, the Prospectus to be filed with the Registrar of Companies or any other regulatory Authority, which the Company intends to issue in respect of the proposed Initial Public Offer of its Equity Shares.

Further, we hereby give our consent to include the following details:

Name	N K S C & Co.
Address	208, Vats Market (Shiva Market), Pitampura, New Delhi - 110034
Telephone	+91-11-4566-0694
Email Id	priyank@valuesquare.co.in
Contact Person	Priyank Goyal
Website	www.valuesquare.co.in
Firm Registration No.	020076N
Membership No.	521986
Peer Review No.	014317

We also authorize you to deliver a copy of this letter of consent to the Registrar of Companies, pursuant to the provisions of Section 26 and other applicable provision of Companies Act, 2013.

Thanking you
Yours truly,

For NKSC & Co.
Chartered Accountants
Firm Registration No.: 020076N



CA Priyank Goyal
Partner
Membership No.: 521986

Date: January 4, 2024
Place: New Delhi