



PRAMOD K. SHARMA & CO.

Chartered Accountants

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CERTIFICATE ON OUTSTANDING DUES TO CREDITORS AND MSMEs

Date: March 12, 2026

To,

The Board of Directors,
Amir Chand Jagdish Kumar (Exports) Limited
2735, Shop No.9,
Mohan Lal Palace, Naya Bazar,
Delhi – 110 006, India.

AND

Emkay Global Financial Services Limited
7th Floor, The Ruby, Senapati Bapat Marg,
Dadar (West), Mumbai – 400 028,
Maharashtra, India.

Keynote Financial Services Limited
9th Floor, The Ruby, Senapati Bapat Marg
Dadar (West), Mumbai – 400 028,
Maharashtra, India.

(Emkay Global Financial Services Limited and Keynote Financial Services Limited referred to as the “**Book Running Lead Managers**” or the “**BRLMs**”)

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the “Equity Shares” and such offering, the “Issue”) of Amir Chand Jagdish Kumar (Exports) Limited (the “Company”)

We, Pramod K. Sharma & Co. (Chartered Accountants) FRN: **007857C**, have been informed that the Company has filed draft red herring prospectus dated June 27, 2025 (the “**RHP**”) of the Company with the Securities and Exchange Board of India (the “**SEBI**”) and the stock exchange(s) where the Equity Shares are proposed to be listed (the “**Stock Exchanges**”), and proposes to file the red herring prospectus (the “**RHP**”) and the prospectus (“**Prospectus**”) with the Registrar of Companies, National Capital Territory of Delhi-II at Central Delhi (the “**RoC**”) and thereafter file with the SEBI and the Stock Exchanges and in any other materials or documents in relation to the Issue (collectively, the “**Issue Documents**”).

We have been requested by the Company to verify amount outstanding to creditors of the Company as of September 30, 2025. For purpose of this certificate, we have performed the procedures stated below:

- (i) Obtained the schedule of creditors along with outstanding balances on a consolidated basis, prepared by management of the Company, as on September 30, 2025, bifurcated into two categories (i) outstanding dues of small-scale undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006) (“**Small Scale Creditors**”), and (ii) outstanding dues of creditors other than Small Scale Creditors (“**Other Creditors**”). The Other Creditors were further divided into “material creditors” and “other than material creditors” based on the materiality policy of the Company.
- (ii) Examined the restated consolidated financial statements of the Company as of, and for the six months special purpose interim period ended September 30, 2025 and the financial years ended, March 31, 2025, March 31, 2024 and March 31, 2023 and the examination report thereon, prepared in accordance with Indian Accounting Standards and section 133 of the Companies Act, 2013, read with the rules made thereunder, as amended, and restated in accordance with the Securities and Exchange Board of India

(Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India (“ICAI”), and such financial statements, the “**Restated Consolidated Financial Information**”)

- (iii) Compared the amount outstanding as per the schedule obtained in (i) above with the restated consolidated financial statements for the six months special purpose interim period ended September 30, 2025, to confirm the accuracy and completeness of such amounts to the extent applicable along with ledger accounts of creditors, minutes of the meetings of the Board of Directors of the Company, minutes of Annual General Meetings and Extra-Ordinary General Meetings of the Company, minutes of the Meetings of various Committees of the Board of Directors and Bank Statements of the Company for the period ended September 30, 2025.
- (iv) Verified the categories ‘Small Scale Creditors’ and ‘Other Creditors’ from confirmations received from the creditors.

Based on the above procedures, information and explanations provided by the management of the Company, we confirm:

- (i) As of September 30, 2025, on a consolidated basis, the Company does not owe any amount to any creditor other than as described in **Annexure A**, the summary of which has been provided in **Annexure D**.
- (ii) As of September 30, 2025, on a consolidated basis, the Company does not owe any amount to any micro, small and medium enterprises or other creditors, other than as described in **Annexure B**, the summary of which has been provided in **Annexure D**.
- (iii) As of September 30, 2025, on a consolidated basis, the Company does not owe any amount to any material creditor, other than as described in **Annexure C**, the summary of which has been provided in **Annexure D**. For the purposes of this disclosure, “material creditors” are identified in accordance with the materiality policy adopted by the board of directors of the Company by way of their resolution dated June 13, 2025, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Issue Documents if amounts due to such creditor exceed 5% of the Company’s trade payables as per the latest restated consolidated financial statements i.e. as at September 30, 2025.

We have conducted our examination in accordance with the “Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)” (“**Guidance Note**”) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have also complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements.

This certificate is issued for the purpose of the Issue and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Issue, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Issue and in accordance with applicable law, and for the purpose of any defense the BRLMs may wish to advance in any claim or proceeding in connection with the contents of the Issue documents.

We hereby consent to this certificate being disclosed by the Book Running Lead Managers, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authorities in relation to the Issue or (ii) to be produced in connection with any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation related to any matter regarding issuance and listing of the equity shares of the Company.

This certificate may be relied on by the Book Running Lead Managers and the legal advisor in relation to the Issue in conducting and documenting their investigation of the affairs of the Company in connection with the Issue and for the purpose of any defence the Book Running Lead Managers may wish to advance in any claim or proceeding in connection with the Issue.

We also consent to this certificate to be uploaded on the website, repository and, or, the database of the Stock

Exchanges.

Based on our review and as per information and explanation given to us, we confirm that the information above is true, fair, correct, accurate, not misleading and without omission of any matter that is likely to mislead and adequate to enable investors to make a well informed decision.

This certificate may be relied on by the BRLMs, their affiliates and the legal counsel in relation to the Issue.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Issue, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Issue Closing Date. We also consent to this certificate to be uploaded on the website, repository and, or, the database of the Stock Exchanges.

We confirm that we will immediately communicate any changes in writing in the above information to the BRLMs until the date when the Equity Shares commence trading on the relevant stock exchanges. In the absence of any such communication from us, the BRLMs and the legal advisors, can assume that there is no change to the above information until the Equity Shares commence trading on the relevant stock exchanges pursuant to the Issue.

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

Yours faithfully,

For and on behalf of
Pramod K. Sharma & Co.
(Chartered Accountants)
FRN 007857C

CA Pramod Sharma
(Partner)
M. No.: 076883
UDIN: 26076883QGPHQT2766
Place: Bhopal
Date: March 12, 2026

Encl: As above

CC:

Legal Counsel to the Issue

M/s. Crawford Bayley & Co.
4th Floor, State Bank Buildings
N.G. N. Vaidya Marg
Fort, Mumbai 400 023

Annexure A

Amounts Due to Creditors as of September 30, 2025 on a consolidated basis:

Name of the Creditors	Amount Due (in ₹ million)
SARVESHWAR OVERSEAS LIMITED	156.34
SARVESHWAR FOODS LTD.	138.57
SHAMBHU TECHNOLOGY SERVICES PVT LTD	125.05
HIMALAYAN BIO ORGANIC FOODS PVT. LTD.	114.91
BHAGWATI AGROCHEM PRIVATE LTD	111.28
JWALADEVI ENTERPRISES PVT LTD.	80.76
INTEGRA ESSENTIA LIMITED	76.20
VINAYAK AGRO INDUSTRIES PVT LTD	75.31
VIKAS LIFECARE LTD	53.75
DEWAN SINGH GURBACHAN SINGH & CO.	50.85
CARGO PLAYERS LOGISTICS INDIA PVT LTD	47.51
TIGRIS INTERNATIONAL	41.04
DHARMVIR & CO.	39.87
MAJESTIC BASMATI RICE PVT.LTD.	35.86
SHREE SHYAM ENTERPRISES	33.51
MUKESH TRADING COMPANY	31.42
A.M. RICE MILLS	24.57
AGGARWAL ENTERPRISES	22.70
HARISH KUMAR PARVESH KUMAR	22.62
SHRI RAM ASHOK KUMAR	20.12
VIRENDRA KUMAR & BROTHERS	19.89
CHARANJIT TRADING CO	15.78
DRHK OVERSEAS	15.17
ARIHANT AGRI FOODS PVT LTD	13.36
SANT ANAND INDUSTRIES PVT.LTD.	13.25
R.K. TRADERS	10.81
CHET RAM MAHENDER KUMAR	10.57
K. G. INTERNATIONAL	10.44
GURU NANAK RICE & GEN.MILLS	9.86
SHRI KRISHNA AGRO	9.38
SARDA RAM SHRI BHAGWAN	8.68
SAMAR TRADING COMPANY	8.60
SHREE RAM TRADING COMPANY	8.43
ALPHA GLOBAL	6.49
NAURATTAN SALES CORPORATION	6.28

R A M ENTERPRISES	6.12
OM PACKAGING	6.03
SUNFOOD OVERSEAS	5.58
SATYAM RICE MILLS	5.18
BIGLOTUS FRESH EXOTIC PRIVATE LIMITED	5.13
JUTE PACK INDIA	4.27
SHREE NATH BHOG OVERSEAS LLP	3.70
MAHALAXMI PACK TECH	3.55
AWADH TRADING COMPANY	2.98
ANUBHAV TRADING CO	2.95
JAI SHREE BALA JI TRADING CO.	2.73
SHREE JAINA RICE INDIA	2.57
L.K. INTERNATIONAL	2.47
G.R. OVERSEAS	2.45
SATJUG FOODS PVT. LTD.	1.82
TIRLOK FINE FOOD	1.78
DHANWANTRI TRADING CO.	1.62
DELHI AMAN AGRO FOODS	1.52
KEWAL ENTERPRISES	0.86
RAMA KRISHNA OVERSEAS PVT LTD.	0.63
SACHDEVA FABRICATOR	0.41
A S IMPEX DELHI	0.35
RAS PACKAGING	0.33
SPRINPAK MANUFACTURING LLP	0.33
SHREE BALAJI PACKERS	0.24
GOPI RICE MILL	0.20
RAMA SACKS N BAGS PVT LTD	0.19
JAIN TRADING COMPANY	0.18
DREAMZ OVERSEAS PRIVATE LIMITED	0.15
IMPEX TRADING CORPORATION	0.12
RITIKA SALES CORPORATION	0.11
KBM INDUSTRIES	0.10
SHIV SHAKTI INTERNATIONAL	0.03
JAIN AGRO INDUSTRIES	0.01
AKSHAYAKALP FOODS	0.00*
J C OVERSEAS	0.00*
LINCON POLYMERS PVT.LTD.	0.00*
Total	1535.91

*Note: * amount is less than 4,999/-, due to rounding off the number is reflected as 0.00*

Annexure B

Amounts Due to Micro, Small and Medium Enterprises, as of September 30, 2025 on a consolidated basis:

Name of the MSME Creditors	Amount Due (in ₹ million)
Nil	Nil

Amounts Due to other creditors, as of September 30, 2025 on a consolidated basis:

SNO.	Name of the Other Creditors	Amount Due (in ₹ million)
1	INTEGRA ESSENTIA LIMITED	76.20
2	VINAYAK AGRO INDUSTRIES PVT LTD	75.31
3	VIKAS LIFECARE LTD	53.75
4	DEWAN SINGH GURBACHAN SINGH & CO.	50.85
5	CARGO PLAYERS LOGISTICS INDIA PVT LTD	47.51
6	TIGRIS INTERNATIONAL	41.04
7	DHARMVIR & CO.	39.87
8	MAJESTIC BASMATI RICE PVT.LTD.	35.86
9	SHREE SHYAM ENTERPRISES	33.51
10	MUKESH TRADING COMPANY	31.42
11	A.M. RICE MILLS	24.57
12	AGGARWAL ENTERPRISES	22.70
13	HARISH KUMAR PARVESH KUMAR	22.62
14	SHRI RAM ASHOK KUMAR	20.12
15	VIRENDRA KUMAR & BROTHERS	19.89
16	CHARANJIT TRADING CO	15.78
17	DRHK OVERSEAS	15.17
18	ARIHANT AGRI FOODS PVT LTD	13.36
19	SANT ANAND INDUSTRIES PVT.LTD.	13.25
20	R.K. TRADERS	10.81
21	CHET RAM MAHENDER KUMAR	10.57
22	K. G. INTERNATIONAL	10.44
23	GURU NANAK RICE & GEN.MILLS	9.86
24	SHRI KRISHNA AGRO	9.38
25	SARDA RAM SHRI BHAGWAN	8.68
26	SAMAR TRADING COMPANY	8.60
27	SHREE RAM TRADING COMPANY	8.43
28	ALPHA GLOBAL	6.49
29	NAURATTAN SALES CORPORATION	6.28

30	R A M ENTERPRISES	6.12
31	OM PACKAGING	6.03
32	SUNFOOD OVERSEAS	5.58
33	SATYAM RICE MILLS	5.18
34	BIGLOTUS FRESH EXOTIC PRIVATE LIMITED	5.13
35	JUTE PACK INDIA	4.27
36	SHREE NATH BHOG OVERSEAS LLP	3.70
37	MAHALAXMI PACK TECH	3.55
38	AWADH TRADING COMPANY	2.98
39	ANUBHAV TRADING CO	2.95
40	JAI SHREE BALA JI TRADING CO.	2.73
41	SHREE JAINA RICE INDIA	2.57
42	L.K. INTERNATIONAL	2.47
43	G.R. OVERSEAS	2.45
44	SATJUG FOODS PVT. LTD.	1.82
45	TIRLOK FINE FOOD	1.78
46	DHANWANTRI TRADING CO.	1.62
47	DELHI AMAN AGRO FOODS	1.52
48	KEWAL ENTERPRISES	0.86
49	RAMA KRISHNA OVERSEAS PVT LTD.	0.63
50	SACHDEVA FABRICATOR	0.41
51	A S IMPEX DELHI	0.35
52	RAS PACKAGING	0.33
53	SPRINPAK MANUFACTURING LLP	0.33
54	SHREE BALAJI PACKERS	0.24
55	GOPI RICE MILL	0.20
56	RAMA SACKS N BAGS PVT LTD	0.19
57	JAIN TRADING COMPANY	0.18
58	DREAMZ OVERSEAS PRIVATE LIMITED	0.15
59	IMPEX TRADING CORPORATION	0.12
60	RITIKA SALES CORPORATION	0.11
61	KBM INDUSTRIES	0.10
62	SHIV SHAKTI INTERNATIONAL	0.03
63	JAIN AGRO INDUSTRIES	0.01
64	AKSHAYAKALP FOODS	0.00*
65	J C OVERSEAS	0.00*
66	LINCON POLYMERS PVT.LTD.	0.00*
	Total	809.00

*Note: * amount is less than 4,999/-, due to rounding off the number is reflected as 0.00*

Annexure C

Amounts Due to Material Creditors as on September 30, 2025 on a consolidated basis:

SNO.	Name of the Material Creditors	Amount Due (in ₹ million)
1	SARVESHWAR OVERSEAS LIMITED	156.34
2	SARVESHWAR FOODS LTD.	138.57
3	SHAMBHU TECHNOLOGY SERVICES PVT LTD	125.05
4	HIMALAYAN BIO ORGANIC FOODS PVT. LTD.	114.91
5	BHAGWATI AGROCHEM PRIVATE LTD	111.28
6	JWALADEVI ENTERPRISES PVT LTD.	80.76
	Total	726.91

Annexure D

Summary of Amounts Due to Micro, Small and Medium Enterprises, Other creditors and Material Creditors on a consolidated basis as on September 30, 2025:

Particulars	No. of Creditors	Amount involved (in ₹ million)
Micro, small and medium enterprises	nil	nil
Material Creditors	6	726.91
Other Creditors	66	809.00
Total	72	1,535.91