

**STATEMENT OF SPECIAL TAX BENEFITS (UNDER DIRECT AND INDIRECT TAX LAWS) FOR THE
COMPANY AND ITS SHAREHOLDERS**

Dated: March 06, 2026

To,
The Board of Directors
RKB Global Limited
Plot No. 22, Village - Zadkhair, Wada, Palghar, Kondhale,
Thane, Wada, Maharashtra, India, 421 312

and

Aryaman Financial Services Limited
60, Khatau Building, Gr. Floor,
Alkesh Dinesh Modi Marg,
Fort, Mumbai – 400 001

Onewiew Corporate Advisors Private Limited
Room No.111, 11th Floor, Plot No.226
Bajaj Bhavan, Barrister Rajani Patel Marg,
Nariman Point, Mumbai – 400 021

(Aryaman Financial Services Limited and Onewiew Corporate Advisors Private Limited referred to as the "Book Running Lead Managers" or the "BRLMs")

Dear Sir/ Madam,

Sub.: Proposed initial public offering of equity shares of face value of ₹ 10/- each (the "Equity Shares") of RKB Global Limited ("the Company") comprising of fresh issue of the Equity Shares of the Company ("Fresh Issue") and an offer for sale of Equity Shares by certain existing shareholders of the Company (the "Offer for Sale", and together with the Fresh Issue, the "Offer")

Sub.: Statement of possible Special Tax Benefits available to the Company and its shareholders prepared to comply with the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 as amended (the "SEBI ICDR Regulations) in connection with the proposed initial public offering of equity shared of face value of ₹ 10/- each of the Company.

At the request of the Company, we, M. A. Chavan & Co., Chartered Accountants, FRN: - 115164W, are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We refer to the proposed initial public offering of equity shares of the Company. We enclose herewith the statement (the "Annexure") showing the current position of special tax benefits available to the Company and to its shareholders as per the provisions of the Indian direct and indirect tax laws including the Income-tax Act, 1961, ("Act") the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017 (collectively the "GST Act"), the Customs Act, 1962 ("Customs Act") and the Customs Tariff Act, 1975 ("Tariff Act") (collectively the "Taxation Laws") including the rules, regulations, circulars and notifications issued in connection with the Taxation Laws, as presently in force and applicable to the assessment year 2026-27 relevant to the financial year 2025-26 for inclusion in the Draft Red Herring Prospectus ("DRHP") for the proposed initial public offering of shares of the Company as required under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations").



The Company does not have any material subsidiaries.

Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the direct and indirect taxation laws including the Income-tax Act 1961. Hence, the ability of the Company or its shareholders to derive these direct and indirect tax benefits is dependent upon their fulfilling such conditions.

This statement of possible special tax benefits is required as per Schedule VI (Part A)(9)(L) of the SEBI ICDR Regulations. While the term 'special tax benefits' has not been defined under the SEBI ICDR Regulations, for the purpose of this Statement, it is assumed that with respect to special tax benefits available to the Company, the same would include those benefits as enumerated in the Annexure. Any benefits under the taxation laws other than those specified in Annexure are considered to be general tax benefits and therefore not covered within the ambit of this Statement. Further, any benefits available under any other laws within or outside India, except for those mentioned in the Annexure have not been examined and covered by this statement.

The benefits discussed in the enclosed Annexure are neither exhaustive nor conclusive. The contents stated in the Annexure are based on the information and explanations obtained from the Company. This statement is only intended to provide general information to guide the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult their own tax consultants, with respect to the specific tax implications arising out of their participation in the Offer particularly in view of the fact that certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail. We are neither suggesting nor are we advising the investors to invest or not to invest money based on this statement.

The contents of the enclosed Annexure are based on the representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company. Our views expressed herein are based on the facts and assumptions indicated to us. No assurance is given that the revenue authorities/ courts will concur with the views expressed herein. Our views are based on the existing provisions of the Taxation Laws and their interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes.

We do not express any opinion or provide any assurance whether:

- The Company or its Shareholders will continue to obtain special tax benefits in future;
- The conditions prescribed for availing the possible special tax benefits where applicable, have been/would be met;
- The revenue authorities/courts will concur with the views expressed herein.

This statement is provided solely for the purpose of assisting the Company in discharging its responsibilities under the SEBI ICDR Regulations.

We hereby give our consent to include this report and the enclosed Annexure regarding the tax benefits available to the Company, its Shareholders, in the DRHP for the proposed initial public offer of equity shares which the Company intends to submit to the Securities and Exchange Board of India and the National Stock Exchange of India Limited and BSE Limited (the "Stock Exchanges").

We conducted our examination in accordance with the "Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)" (the "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.

This certificate may be relied upon by the Company, the Book Running Lead Managers, and the legal counsel appointed in relation to the Offer. We hereby consent to extracts of, or reference to, this certificate being used in the draft red herring prospectus, red herring prospectus and prospectus or any other documents in connection with the Offer (collectively, the "Offer Documents"). We also consent to the submission of this certificate as may be necessary



A handwritten signature in blue ink, appearing to be "I. N.", written over a horizontal line.

to any regulatory or statutory authority and/or for the records to be maintained by the Book Running Lead Managers in connection with the Offer and in accordance with applicable law. This certificate may be disclosed by the Book Running Lead Managers, if required, (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.


We have carried out our work on the basis of Restated Consolidated Financial Statements and other documents, information in the public domain and information made available to us by the Company, which has formed substantial basis for this Statement.

We have 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. We hereby consent to our name and the aforementioned details being included in the Offer Documents and/or consent to the submission of this certificate as may be necessary, to any regulatory/statutory authority, the Stock Exchanges, any other authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Offer and in accordance with applicable law.

We also consent to the references to us as "Experts" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013 to the extent of the certification provided hereunder and included in the Draft Red Herring Prospectus, Red Herring Prospectus, Prospectus, the Preliminary International Wrap/Offering Memorandum, the Abridged Prospectus and any other addendum thereto of the Company to be submitted/filed with the Securities and Exchange Board of India ("SEBI"), the Registrar of Companies, Mumbai ("ROC") and the stock exchanges, or any other material (including in any corporate or investor presentation made by or on behalf of the Company) to be issued in relation to the Offer or in any other documents in connection with the Offer.

All capitalized terms not defined hereinabove shall have the same meaning as defined in the Offer Documents.

For M. A. Chavan & Co.
Chartered Accountants
ICAI Firm Registration Number: 115164W


CA Romit M. Chavan,
Partner
Membership No. 171005
Place: Thane
Date: March 6, 2026
UDIN: 26171005GCJLJT5693



ANNEXURE TO THE STATEMENT OF SPECIAL TAX BENEFITS AVAILABLE TO RKB GLOBAL LIMITED ("COMPANY"), THE SHAREHOLDERS OF THE COMPANY ("SHAREHOLDERS") AND

GENERAL TAX BENEFITS TO THE COMPANY:

• **Benefit of lower rate of tax under Section 115BAA of the Act:**

Section 115BAA of the Act provides an option to a domestic company to pay corporate tax at a reduced rate of 22% (plus applicable surcharge and education cess) for financial year 2022-23 and onwards, provided the total income of the company is computed without claiming certain specified deductions, and specified brought forward losses. Deduction for additional depreciation is not permitted and the provisions of section 115JB regarding Minimum Alternate Tax ('MAT') are not applicable if the Company opts for the concessional income tax rate as prescribed under section 115BAA of the Act. Further, the Company will not be entitled to claim tax credit relating to MAT paid in earlier years.

The option needs to be exercised on or before the due date of filing the income tax return. Option once exercised, cannot be subsequently withdrawn for the same or any other subsequent assessment year. Further, if the conditions mentioned in section 115BAA are not satisfied in any financial year, the option exercised shall become invalid for assessment year in respect of such financial year and subsequent assessment years, and the other provisions of the Act shall apply as if the option under section 115BAA had not been exercised.

The Company has opted to apply section 115BAA of the Act and pays tax as per rates prescribed under section 115BAA of the Act.

TAX BENEFITS/IMPLICATIONS TO SHAREHOLDER/ INVESTORS OF THE COMPANY

• **Resident Shareholder**

- Where shares are held as capital assets for more than 12 months immediately preceding its date of transfer, then as per Section 112A of the Act, long-term capital gains arising from transfer of an equity share through the recognized stock exchange, should be taxed at 12.5% (plus applicable surcharge and cess), without indexation and foreign exchange fluctuation benefit, subject to fulfilment of prescribed conditions under the Act. Tax shall be levied on capital gains exceeding INR 1,25,000. Further, any capital gain realized on sale of shares held for more than 12 months, which are sold without payment of STT, will also be subject to tax at 12.5% (plus applicable surcharge and cess) without indexation benefit.
- Where shares are held as capital assets for 12 months or less, (as per Section 111A of the Act), short term capital gains arising inter alia from transfer of an equity share through the recognized stock exchange, should be taxed at 20% (plus applicable surcharge and cess) subject to fulfilment of prescribed conditions under the Act.



A handwritten signature in blue ink, appearing to be "A. M.", written over the stamp.

STATEMENT OF POSSIBLE SPECIAL INDIRECT TAX BENEFITS AVAILABLE TO THE COMPANY AND ITS SHAREHOLDERS

A. Possible Tax Benefits available to the Company

Industrial Promotion Scheme of Government of Maharashtra

The Company has been granted eligibility under the Packaged Scheme of Incentives (PSI) Scheme implemented by the Government of India for promotion of domestic manufacturing. Subject to fulfillment of the conditions prescribed under the scheme and the approval granted by the concerned authorities, the Company may be entitled to receive incentives based on incremental production or sales of eligible manufactured goods. The incentives under the PLI scheme generally include:

- Cash incentives based on incremental sales or production of eligible products over the prescribed base year.
- Incentive rates prescribed under the scheme guidelines which may vary depending on product category, localization thresholds and investment commitments.
- Incentives payable for a specified period as notified by the Government of India, subject to fulfillment of eligibility conditions including investment, production thresholds and domestic value addition requirements.

Any incentive received by the Company under the PLI scheme shall be treated in accordance with the provisions of the Income-tax Act, 1961 and applicable accounting standards and may be taxable as income in the year of receipt or accrual, as applicable.

The eligibility for and the quantum of incentives shall be subject to the following:

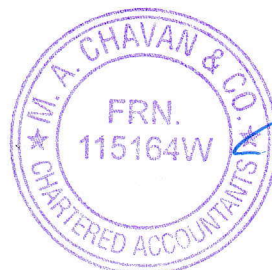
- satisfaction of conditions prescribed under the scheme guidelines;
- achievement of minimum investment thresholds;
- fulfillment of domestic value addition requirements;
- verification by the implementing agency; and
- approval by the Government of Maharashtra – Joint Directorate of Industries.

Our Company has been issued eligibility certificate by Directorate of Industries, Government of Maharashtra under PSI 2013 for a total admissible amount of incentives of Rs. 1,410.38 Lakhs and the validity period of this eligibility certificate is from October 01, 2021 to December 31, 2031.

Our Company has been issued eligibility certificate by Directorate of Industries, Government of Maharashtra under PSI 2019 for a total admissible amount of incentives of Rs. 1,515.87 Lakhs and the validity period of this eligibility certificate is from January 01, 2015 to December 31, 2033.

Note:

- The above statement sets out the provisions of law in a summary manner only and is not a complete analysis or listing of all potential tax consequences of the purchase, ownership and disposal of shares.
- The above statement covers only certain relevant direct tax law benefits and does not cover benefit under any other law.
- The above statement of possible tax benefits are as per the current direct tax laws relevant for the assessment year 2026–27. Several of these benefits are dependent on the Company or its shareholder fulfilling the conditions prescribed under the relevant tax laws.
- This statement is intended only to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of tax consequences, each investor is advised to consult his/her own tax advisor with respect to specific tax consequences of his/her investment in the shares of the Company



A handwritten signature in blue ink, appearing to be "A. M.", written over the stamp.