

**Certificate on object of the Issue – Own Fund**

Date: March 20, 2026

To,

**The Board of Directors**

**RKB Global Limited**

Plot No. 22, Village - Zadkhaire, 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

**Oneview 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 Oneview Corporate Advisors Private Limited referred to as the “Book Running Lead Managers” or the “BRLMs”)**

**Sub.: Public Issue of RKB Global Limited (“the Company” and such offer, the “Offer”)**

Dear Sir / Madam,

We, **M. A. Chavan and Co.**, Statutory Auditors, have been informed that the Company proposes to file the Draft Red Herring Prospectus (the "**DRHP**") with respect to the Issue with the Securities and Exchange Board of India ("**SEBI**"), BSE Limited and National Stock Exchange of India Limited (collectively, the "**Stock Exchanges**") in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**") and subsequently proposes to file (i) the Red Herring Prospectus proposed to be filed with SEBI, the Stock Exchanges and the Registrar of Companies, Mumbai ("**Registrar of Companies**" or "**ROC**") and such Red Herring Prospectus, the "**RHP**"; (ii) Prospectus proposed to be filed with SEBI, the Stock Exchanges and the Registrar of Companies (the "**Prospectus**"); and (iii) any other documents or materials to be issued in relation to the Issue (collectively with the DRHP, RHP and Prospectus, the "**Offer Documents**").

We have audited the financial statements of the Company for the six months ended September 30, 2025, March 31, 2025, March 31, 2024, March 31, 2023 (prepared in accordance with Indian Accounting Standards read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("**Ind AS**"), and the Companies Act, 2013, as amended ("**Companies Act**")) (referred to as the "**Ind AS Financial Statements**").

Subsequently, the management have restated the Ind AS Financial Statements and we have reaudited financial statement in accordance with the SEBI ICDR Regulations and the Guidance Note on Reports or Certificates for Special Purposes (Revised 2019) issued by the ICAI ("**Special Purposes Guidance Note**") (such financial statements, the "**Restated Financial Statements**").



The preparation of the accompanying statement of financial indebtedness is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the statement, applying an appropriate basis of preparations that is reasonable in the circumstances. The Management is also responsible for ensuring that the company complies with the requirements of the regulatory authority and provides all relevant information to the authority.

We confirm that the information in this certificate is true and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We have conducted our examination in accordance with the applicable guidance note issued by the ICAI which requires that we comply with ethical requirements of the Code of Ethics, and 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 issued by the ICAI and accordingly, we confirm that we have complied with such Code of Ethics issued by the ICAI.

In this regard, we hereby certify that the Owned Funds and Internal Accruals available to RKB Global Limited as per Restated Financials are as under:

(Amount in INR Millions)

Particulars	As at September 30, 2025	As at March 31, 2025
Share Capital	437.72	437.72
Reserves and Surplus	1,687.19	1,586.27
<b>Owned Fund</b>	<b>2,124.91</b>	<b>2,023.99</b>
Add: Accumulated Depreciation	215.62	192.17
<b>Internal Accruals</b>	<b>2,340.53</b>	<b>2,216.16</b>

This certificate may be relied upon by Aryaman Financial Services Limited, referred to as the "Book Running Lead Manager / BRLM" appointed in relation to the Issue. We hereby consent to aforementioned details being included in the Offer Documents and submission of this certificate as may be necessary, to any regulatory authority and / or for the records to be maintained by the BRLM in connection with the Issue and in accordance with applicable law.

The certificate is addressed to and provided to the Company solely for the purpose Initial Public Offer and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Yours faithfully,

For M. A. Chavan & Co.,  
Chartered Accountants  
Firm Registration No: 115164W

CA Romit M. Chavan  
Partner

Membership No: 171005

UDIN: 26171005MMLMAK8574

Date: March 20, 2026

Place: Thane

