

Certificate issued by the 'Peer Review Board' of the Institute of Chartered Accountants of India and certificate from the Auditor confirming validity of the 'Peer Review' certificate.

Date: March 6, 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

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")

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")

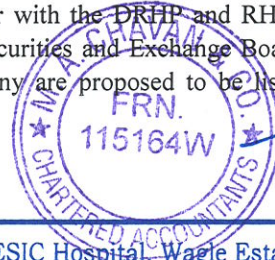
This is to confirm that we, M. A. Chavan & Co., Chartered Accountants, FRN: - 115164W, are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We have subjected ourselves to the peer review process conducted by the Institute of Chartered Accountants of India (the "ICAI") and hold a valid Peer Review certificate issued by the Peer Review Board of the ICAI.

Attached herewith as **Annexure I** is a copy of our Peer Review Certificate dated August 1, 2025 and effective from September 1, 2025. The certificate is valid till August 31, 2028. We are eligible to certify the financial information as per the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"). The date of our next peer review is 01.09.2028.

Further we confirm that:

- We are not debarred by SEBI or any regulatory authorities or ICAI;
- No actions, show cause notice, investigations are in progress against us by any regulatory authorities or ICAI;
- We are not involved in any cases of frauds or malpractices with any of our clients

We, consent to inclusion of this information in the Draft Red Herring Prospectus (the "DRHP"), Red Herring Prospectus (the "RHP") and the prospectus (the "Prospectus" together with the DRHP and RHP referred to as "Offer Documents") proposed to be filed by the Company with the Securities and Exchange Board of India (the "SEBI"), the stock exchanges where the Equity Shares of the Company are proposed to be listed (the "Stock



Exchanges”) and the Registrar of Companies, Mumbai (the “**RoC**”) and submission of this certificate to the SEBI, the Stock Exchanges or the RoC in connection with the Offer, as the case may bear any regulatory authorities as required by law.

We confirm that the information in this certificate is true, fair, accurate and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

This certificate may be relied upon by the Company, the Book Running Lead Manager, their affiliates, 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 Offer Documents or any other documents in connection with the Offer. We also consent to the submission of this certificate as may be necessary, to any regulatory authority or in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation and/or for the records to be maintained by the Book Running Lead Manager in connection with the Offer and in accordance with applicable law. This certificate may be disclosed by the Book Running Lead Manager, 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 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, issued by the ICAI.

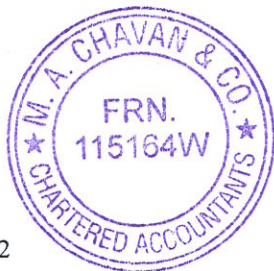
We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares allotted and transferred in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Book Running Lead Manager and the Legal Counsel in relation to the Offer, can assume that there is no change to the above information.

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

Yours faithfully,

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


CA Romit M. Chavan,
Partner
Membership No. 171005
Place: Thane
UDIN: 26171005NJKROL3482



Encl.: Peer review certificate

CC:

Legal Counsel to the Offer
Messrs. Kanga and Company,
Advocates and Solicitors
Readymoney Mansion,
43, Veer Nariman Road,
Fort, Mumbai - 400 001.

Annexure I



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 021545

This is to certify that the Peer Review of

M/s M A Chavan & Co

*403, Tropical New Era Business Park, Road No. 33, Plot No. B 61, MIDC,
Opp. ESIC Hospital (Kamgar Hospital), Wagle Industrial Estate, Thane West,*

Thane-400604

FRN: 115164W

has been carried out for the period

2022-2025

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-09-2025

The Certificate shall remain valid till: 31-08-2028

Issued at New Delhi on 01-08-2025

P. H. Khandelwal

**CA. Purushottamlal
Khandelwal**

**Chairman
Peer Review Board**

Gyan Chandra Misra

CA. Gyan Chandra Misra

**Vice-Chairman
Peer Review Board**

Mohit Baijal

CA. Mohit Baijal

**Secretary
Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.



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