

## CERTIFICATE ON SPECIAL TAX BENEFITS

To,

**The Board of Directors**  
**Central Mine Planning & Design Institute Limited**  
Gondwana Place, Kanke Road,  
Ranchi, Jharkhand – 834008, India

(the “Company”)

**IDBI Capital Markets & Securities Limited**  
6th Floor, IDBI Tower,  
WTC Complex  
Cuffe Parade, Mumbai 400 005,  
Maharashtra, India

**SBI Capital Markets Limited**  
1501, 15th Floor, A & B Wing,  
Parinee Crescenzo Building,  
G Block, Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051

*(IDBI Capital Markets and Securities Limited and SBI Capital Markets Limited collectively referred to as “Book Running Lead Managers” or “BRLMs”)*

Dear Sirs / Madams,

**Sub: Proposed initial public offering of equity shares of face value of ₹ 2 each (the “Equity Shares”) by Central Mine Planning & Design Institute Limited (the “Company”) by way of an offer for sale by Selling Shareholder (“Offer”).**

**Subject: Certificate on Special Tax Benefits**

We, M/s Deoki Bijay & Co., Chartered Accountants, the Statutory Auditors in relation to the Company have been informed that the Company proposes to file the Red Herring Prospectus (“RHP”) and the Prospectus with the Registrar of Companies, Jharkhand at Ranchi (“RoC”), the Securities and Exchange Board of India (“SEBI”), BSE Limited and National Stock Exchange of India Limited (collectively, the “Stock Exchanges”) and any other documents or materials to be issued in relation to the Offer (collectively with the RHP and Prospectus, the “Offer Documents”) in accordance with the provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“ICDR Regulations”) and applicable laws.

We have received a request from the Company to issue a certificate in connection with the Issue in respect of special tax benefits (under direct and indirect tax laws in India) together with the report available to the Company and its shareholders.



We report that the enclosed statement in the **Annexure A**, states the possible special tax benefits under direct and indirect tax laws and Income tax Rules, 1962 including amendments made by the Finance Act, 2025 and as applicable for financial year 2025-2026 relevant to assessment year 2026-2027 (hereinafter referred to as "**Income Tax Laws**"), the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017, respective Union Territory Goods and Services Tax Act, 2017, Customs Act, 1962, Customs Tariff Act, 1975 as amended, the rules and regulations, circulars and notifications issued there under, Foreign Trade Policy presently in force in India, available to the Company and its shareholders. Several of these benefits are dependent on the Company, its shareholders as the case may be, fulfilling the conditions prescribed under the relevant provisions of the statute. Hence, the ability of the Company, its shareholders to derive the special tax benefits is dependent upon their fulfilling such conditions, which based on business imperatives the Company, and its shareholders faces in the future, the Company and its shareholders may or may not choose to fulfill.

The benefits discussed in the enclosed Statement cover only special tax benefits available to the Company, and to the shareholders of the Company and are not exhaustive and also do not cover any general tax benefits available to the Company. Further, any benefits available under any other laws within or outside India have not been examined and covered by this Statement

This statement of possible special tax benefits is required as per Schedule VI (Part A)(9)(L) of the SEBI ICDR Regulations. The benefits discussed in the enclosed **Annexure A** are not exhaustive. This statement is only intended 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 the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the Offer. Neither are we suggesting nor advising the investor to invest in the Offer based on this statement.

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

- (i) the Company as defined under SEBI (LODR) Regulations, 2015 as amended; or its shareholders will continue to obtain these benefits in future; or
- (ii) the conditions prescribed for availing the benefits have been/would be met with.

The contents of the enclosed statement are based on information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company.

We, the Statutory Auditors, assume full responsibility for the veracity and adequacy of the information contained in this certificate and confirm that, to the best of our knowledge and belief, this certificate has been prepared in accordance with the applicable laws as amended and the rules made thereunder, as well as the regulations and guidelines issued by SEBI and other regulatory authorities.

We also consent to the references to us as "experts" as defined under Section 2(38) read with Section 26(5) of the Companies Act, 2013 as amended to the extent of the certification provided hereunder and included in the draft red herring prospectus, red herring prospectus and prospectus of the Company or in any other material used in connection with the Offer.

We hereby give consent to include this statement of special tax benefits in RHP and prospectus ("**Prospectus**") and in any other material used in connection with the Offer.



This certificate (including annexures) is for both information and inclusion (in part or full) only where required under the relevant Regulation/Act in the RHP and the Prospectus filed in relation to the Offer (collectively, the “**Offer Documents**”) or any other Offer-related material, and may be relied upon by the Company, the Book Running Lead Managers, their affiliates and the legal advisors appointed by the Company and the Book Running Lead Managers in relation to the Offer. We hereby consent to the submission of this certificate as may be necessary to SEBI, the RoC, the relevant stock exchanges, any other regulatory authority and/or for the records to be maintained by the Book Running Lead Managers, their affiliates and legal counsel and in accordance with applicable law. We do hereby further consent to this certificate being disclosed by the Book Running Lead Managers, their affiliates and legal counsel 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 defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We also consent to the inclusion of this certificate as a part of “*Material Contracts and Documents for Inspection*” and upload the same with the repository maintained by the relevant authorities in connection with this Offer, which will be available for public for inspection.

We undertake to inform the Book Running Lead Managers promptly, in writing of any changes, intimated to us by the management of the Company in writing, to the above information until the Equity Shares commence trading on the relevant stock exchanges, pursuant to the Offer. In the absence of any such communication from us, the above information should be considered as updated information until the Equity Shares commence trading on the stock exchanges, pursuant to the Offer.

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

**For M/s Deoki Bijay & Co.,**  
**Chartered Accountants**  
**Firm Registration No. 313105E**



**CA Abhishek Kedia**  
**Partner**

**Membership No.: 401607**

**UDIN: 26401607GXENCM6222**



**Place: Ranchi**

**Date: February 25, 2026**

**Cc:**

**Legal Counsel to the Company as to Indian Law**

**JSA**

One Lodha Place, 27th Floor,  
Senapati Bapat Marg,  
Lower Parel, Mumbai - 400013,  
Maharashtra, India



**Legal Counsel to the Book Running Lead Managers as to Indian Law**

**Dentons Link Legal**

5 Link Road, Block M,  
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## ANNEXURE A

### STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO CENTRAL MINE PLANNING & DESIGN INSTITUTE LIMITED (the "Company") AND ITS SHAREHOLDERS UNDER THE APPLICABLE DIRECT AND INDIRECT TAXATION LAWS IN INDIA

Outlined below are the possible special tax benefits available to the Company and its shareholders under the taxation laws. These possible special tax benefits are dependent on the Company and its shareholders fulfilling the conditions prescribed under the taxation laws. Hence, the ability of the Company and its shareholders to derive the possible special tax benefits is dependent upon fulfilling such conditions, which are based on business imperatives it faces in the future, it may or may not choose to fulfil.

#### A. STATEMENT OF POSSIBLE DIRECT TAX BENEFITS

##### 1. Direct tax benefits available to the Company

The Income Tax Act, 1961 (the "Act"), including the amendments introduced by the Finance Act, 2025. One such provision is under Section 115BAA, which offers a concessional tax rate of 22% (plus surcharge and cess), available as an option for companies that choose not to claim any exemptions or deductions. Additionally, the Act incorporates provisions related to Double Taxation Avoidance Agreements (DTAA), which provide reduced withholding tax rates for cross-border transactions. This is particularly advantageous for government companies engaged in global projects, as it allows them to benefit from these reduced tax rates in international operations.

##### 2. Direct tax benefits available to the shareholders of the Company

There are no special tax benefits available to the shareholders of the Company for investing in the equity shares of the Company.

#### B. STATEMENT OF POSSIBLE INDIRECT TAX BENEFIT

##### 1. Indirect tax benefits available to the Company

1. The **Central Goods and Services Tax (CGST) Act, 2017** contains various provisions that provide exemptions and benefits. **Section 11** empowers the government to exempt goods or services from tax, either absolutely or subject to conditions, through notifications. Specifically, **Notification No. 12/2017-Central Tax (Rate)** exempts certain services from CGST, including pure services (excluding works contract services or other composite supplies involving goods) provided to the government or local authorities. Additionally, income earned from extending deposits, loans, or advances, represented by way of interest or discount, is exempted from GST. This means that interest income earned by a company is not subject to GST. **Section 16** allows companies to claim **Input Tax Credit (ITC)** on goods or services used in the course or furtherance of business, subject to conditions. Furthermore, **Section 54** provides for a refund of tax on inputs or input services used in making zero-rated supplies, including exports.

The **Integrated Goods and Services Tax (IGST) Act, 2017** also includes important provisions. **Section 16** treats supplies of goods or services for export or to Special Economic Zones (SEZs) as zero-rated supplies, making them eligible for a refund of input taxes. Additionally, **Section 20** ensures that provisions from the CGST Act, such as those related to input tax credit, refunds, and exemptions, are applicable to IGST as well.

2. The **Customs Act, 1962** and **Customs Tariff Act, 1975** provide further benefits and exemptions. **Section 25** of the Customs Act grants the government the power to exempt goods from customs duty by notification, either absolutely or subject to conditions. The **Project Imports Regulations, 1986** allow for the import of capital goods at a concessional customs duty rate for specific projects, including infrastructure and power projects. The **Export Promotion Capital Goods (EPCG) Scheme** enables the import of capital goods at zero customs duty for pre-production, production, and post-production activities, provided there is an export obligation. Additionally,

**Customs Notification No. 50/2017-Customs** offers exemptions or concessional customs duty rates for specified goods, subject to conditions.

## **2. Indirect tax benefits available to the shareholders of the Company**

There are no special tax benefits available to the shareholders of the Company for investing in the equity shares of the Company.

### **Notes:**

- a) The above is as per the current taxation laws in force in India.*
- b) The above Statement of possible special tax benefits sets out the provisions of Taxation Laws in a summary manner only and is not a complete analysis or listing of all the existing and potential tax consequences of the purchase, ownership and disposal of equity shares of the Company.*
- c) The possible special tax benefits are subject to conditions and eligibility which need to be examined for tax implications.*
- d) This Statement does not discuss any tax consequences in any country outside India of an investment in the equity shares of the Company. The shareholders / investors in any country outside India are advised to consult their own professional advisors regarding possible income tax consequences that apply to them.*

