



**CERTIFICATE ON FINANCIAL INDEBTEDNESS**

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 Financial Indebtedness**

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 certify information in relation to financial indebtedness of the Company.

**Management responsibility**

The preparation of the statement annexed to this certificate is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

The Company is responsible for preparation of the restated financial information of the Company for the time



months period ended December 31, 2025 and December 31, 2024 and for the Fiscals ended March 31, 2025, March 31, 2024, and March 31, 2023, in accordance with the Companies Act, 2013, as amended and Indian Accounting Standards prescribed under the Companies Act (Indian Accounting Standards) Rules, 2015 and restated in accordance with the ICDR Regulations, as amended.

### **Auditor's Responsibility**

We have examined and verified, on test basis: (i) the restated financial information of the Company for the nine months period ended December 31, 2025 and December 31, 2024 and for the Fiscals ended March 31, 2025, March 31, 2024, and March 31, 2023, prepared in accordance with the Companies Act, 2013, as amended (the "Companies Act") and Indian Accounting Standards ("Ind AS") prescribed under the Companies Act (Indian Accounting Standards) Rules, 2015 and restated in accordance with the ICDR Regulations and the reports issued thereon and also in accordance with the *Guidance Note* issued by the ICAI from time to time (the "Restated Financial Information"), (ii) documents pertaining to the financial indebtedness of the Company, including, *inter alia*, sanction letters issued by the banks/ financial institutions, loan agreements, deeds of hypothecation, memoranda of deposit, other letters and correspondence between the lenders and the Company, bank statements, relevant registers and the books of accounts as prepared and provided by the management of the Company (iii) other relevant records, representations and documents as produced before us.

We have conducted our examination in accordance with the 'Guidance Note on Audit Reports and Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics and 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 Institute of Chartered Accountants of India.

### **Opinion**

On the basis of such verification and according to information and explanations and documents provided to us by the management, we confirm the following:

As on December 31, 2025, the Company does not have any outstanding fund or non-fund based facilities.

None of the promoters or directors of the Company is interested in any loans or advances availed by the Company. We confirm that the Company has not provided or received any loans or advances to any of the Promoters, Directors, KMPs and SMPs.

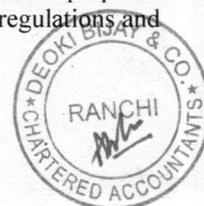
Further, we confirm that the Company have not defaulted, at any point of time, in the repayment of any instalment or interest due on any of the loans outstanding as on date or rescheduled any of these loans.

Further, we confirm that no rescheduling/restructuring have occurred in relation to any borrowings availed by the Company from any financial institutions or banks.

We also confirm that, as on the date of this certificate, none of the banks or institutions from whom the Company have availed of debt facilities, have accelerated payment of the facility in full or in part on account of default in the repayment in any instalment or interest due or for violation of any other terms of any of the outstanding loans/ debt facilities granted to the Company.

We confirm that the information in this certificate is true and correct, and is in accordance with the requirements of the Companies Act, 2013 as amended, ICDR Regulations, 2018 as amended and other applicable law, and there is no untrue statement or omission which shall render the contents of this certificate misleading in any material aspect. We further confirm that the information in this certificate is adequate to enable investors to make a well-informed decision, to the extent that such information with respect to us is relevant to the prospective investor to make a well-informed decision.

We, the Statutory Auditors, assume full responsibility for the veracity and adequacy of the information contained in this consent letter and confirm that, to the best of our knowledge and belief, this consent letter 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.



## Restriction on use

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 (“**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 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**

*Abhishek*

**CA Abhishek Kedia**  
**Partner**  
**Membership No.: 401607**  
**UDIN: 26401607ANTUFM8537**



**Place: Ranchi**  
**Date: 12.03.2026**

**Cc:**

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

**J. Sagar Associates**  
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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