



CERTIFICATE ON CAPITALIZATION STATEMENT

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 Capitalisation Statement

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.

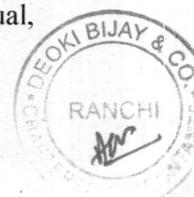
We have received a request from the Company to issue a certificate in connection with the Offer in respect of capitalization statement together with the report available to the Company and its shareholders.



1. We have performed the procedures as requested by the Company and reproduced in paragraph 3 below in relation to the Capitalisation Statement of the Company being enclosed as **Annexure A** as at December 31, 2025 (the "**Statement**"), prepared by management of the Company, which we have initialled for identification purposes only.
2. Our engagement was undertaken in accordance with the Standard on Related Services (SRS) 4400, 'Engagements to Perform Agreed-upon Procedures regarding Financial Information', issued by the Institute of Chartered Accountants of India (the "**ICAI**"). The sufficiency of these procedures is the sole responsibility of the management of the Company and we make no representation regarding the sufficiency of these procedures for your or any other purposes.
3. We have performed the following procedures:
 - a. Compared the items, included in "Pre-Offer as at December 31, 2025" column of the aforementioned Statement, with the corresponding amounts in the restated financial information of the Company for the nine months period ended December 31, 2025.
 - b. Recomputed the arithmetical accuracy of total borrowings (non-current) (including current maturities) / equity attributable to owners of the parent ratio and total borrowings / equity attributable to owners of the parent ratio in the Statement, based on the amounts of financial statement line items in the restated financial information of the Company as of December 31, 2025, after adjusting them for changes in paragraph 3 (a) above.
4. Based on the aforementioned procedures and information, explanation and representation provided to us by the management we hereby report that:
 - a. With respect to paragraph 3 (a), the amounts mentioned in Pre-Offer as at December 31, 2025, in the Statement have been accurately stated from the restated financial information of the Company as at and for the nine months period ended December 31, 2025.
 - b. With respect to paragraph 3(b), we have recomputed and ensured the arithmetical accuracy of total borrowings (non-current) (including current maturities) / equity attributable to owners of the parent ratio and total borrowings / equity attributable to owners of the parent ratio in the Statement.
5. This report is to be read in conjunction with explanatory notes as provided in Annexure A attached in the Statement herewith.
6. This is to certify that the Statement is true, fair and correct, not misleading and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

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 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: 26401607C10KD69868**

**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,
Jangpura Extension – 110014,
New Delhi, India
Legal Counsel as to International Laws

Hogan Lovells Lee & Lee
50 Collyer Quay
#10-01 OUE Bayfront
Singapore 049 321

ANNEXURE A

Capitalisation Statement:

Particulars	Pre-Offer as at December 31, 2025	As adjusted for the Offer**
Total Borrowings		
Current borrowings*	Nil	[●]
Non-current borrowings (including current maturity and interest accrued and due on borrowings)*	Nil	[●] [●]
Total Borrowings (A)	Nil	
Total equity		
Equity share capital*	1428.0	[●]
Other equity*	20109.8	[●]
Total Equity (B)	21537.8	[●] [●] [●] [●]
Total (A+B)	21537.8	[●]
Non-current borrowings (including current maturity and interest accrued and due on borrowings) / Total Equity	NA	
Total borrowings/ Total equity (in times)	NA	

* These terms shall carry the meaning as per Schedule III of the Companies Act, 2013.

**To be updated prior to the filing of the Prospectus with the ROC.

