**Certificate on outstanding dues to creditors**

To
The Board of Directors,
**Vinit Mobile Limited**
Plot no. 358, Ground, 1st & 2nd floor,
Gopal Nagar, Bamroli Althan Expressway,
Pandesara, Surat, Surat City,
Gujarat, India, 394221
(the "**Company**")

To
**Comfort Securities Limited**
A-301,Hetal Arch,
Opp. Natraj Market,
S.V. Road, Malad(W),
Mumbai, Maharashtra, 400063
(the "**Book Running Lead Manager**")

**Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares") of Vinit Mobile Limited (the "Company" or the "issuer")**

We, **R V D & Co.**, Chartered Accountants (Firm Registration Number:143936W) Financial Experts of the company ,have reviewed the restated financial statements of the Company for the period ended on December 31,2025 and Financial year ended March 31, 2025, March 31, 2024 and March 31, 2023, prepared in accordance with the Companies Act, 2013, as amended and the rules framed thereunder, the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**") and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**Restated Financial Statements**").

In this regard, we have performed the following procedures:

i. Obtained the complete schedule of creditors along with outstanding balances due to creditors of the Company, prepared by the management of the Company, as on December 31,2025 and bifurcated into two categories (i) outstanding dues of micro, small and medium undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006, as amended) ("**Small Scale Creditors**"), and (ii) outstanding dues of creditors other than Small Scale Creditors ("**Other Creditors**"). The Other Creditors were further divided into "material creditors" and "other than material creditors" based on the materiality policy of the Company.

ii. Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements of the Company, to confirm the accuracy and completeness of such amounts to the extent applicable, along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company, minutes of annual general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the board of directors and bank statements of the Company and other documents that we have deemed necessary in this regard.

R V D & Co.
FRN : 143936W
M.No. : 174550
City : Rajkot
Chartered Accountants

iii. Verified the categories 'Small Scale Creditors' and 'Other Creditors' from confirmations received from the creditors.

Based on such review, we hereby certify and confirm that, except as disclosed below, as on December 31, 2025, there are no outstanding dues by the Company, to micro, small and medium enterprises and other creditors:

| S. No. | Type of creditor | No. of cases | Amount outstanding (in ₹ lakhs) |
|---|---|---|---|
| 1. | Dues to micro, small and medium enterprises | - | - |
| 2. | Dues to Material Creditor(s) (as defined below) | 4 | 464.99 |
| 3. | Dues to other creditors | 81 | 187.44 |
| | **Total** | **85** | **652.43** |

**Identification of 'material' creditors**

**Requirement:**

1. As per the requirements of the SEBI ICDR Regulations, the Company shall make relevant disclosures in the Offer Documents and on the website of the Company for outstanding dues to creditors as follows:
   - (i) Based on the policy on materiality defined and adopted by the Board, details of the Company's creditors which include the number of creditors, and the aggregate amount involved, will be disclosed in the Offer Documents;
   - (ii) Consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, separately giving details of number of cases and amount involved will be disclosed in the Offer Documents; and
   - (iii) Complete details about outstanding dues to material creditors along with the name and amount involved for each such material creditor shall be disclosed on the website of the Company with a web link thereto in the Offer Documents.

For outstanding dues to micro, small and medium enterprises (**"MSME"**) and other creditors, the disclosure will be based on information available with the Company regarding the status of the creditors as MSME as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their audit report.

**Policy on materiality:**

For identification of material creditors (except banks and financial institutions from whom the Company has availed financing facilities), in terms of point (i) above, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents, if amounts due to such creditor is equivalent to or in excess of **5%** of the restated trade payables of the Company as of the end of the most recent financial period covered in the restated financial statements included in the Offer Documents.

Accordingly, a creditor has been considered to be a Material Creditors, if the amounts due to such creditor as on December 31,2025 exceeded ₹ 32.62 lakhs.

Based on the Materiality Policy, we certify that the details in relation to Material Creditors of the Company as of December 31,2025 set out in **Annexure A** are true, complete, accurate, and not misleading.

As of December 31,2025, the Company does not owe any amount to any micro, small and medium enterprises, other than as described in **Annexure B**.

R V D & Co. Chartered Accountants FRN: 143936W M.No. 174550 City: Rajkot

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As of December 31,2025, the Company does not owe any amount to other creditors, other than as described in **Annexure C**.F

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

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.

This certificate is issued for the purpose of the Issue, and can be used, in full or part, for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Issue (together, the "**Issue Documents**") which may be filed by the Company with Securities and Exchange Board of India ("**SEBI**"), Bombay/National Stock Exchange of India Limited (the "**Stock Exchange**"), Registrar of Companies, Ahmedabad situated at Ahmedabad, Gujarat ("**Registrar of Companies**") and / or any other regulatory or statutory authority.

We hereby consent to our name and the aforementioned details being included in the Issue Documents and/or consent to the submission of this certificate as may be necessary, to any regulatory / statutory authority, Stock Exchanges, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Issue and in accordance with applicable law.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Issue and to assist the BRLM in conducting and documenting their investigation of the affairs of the Company in connection with the Issue. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request 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 immediately communicate, in writing, any changes to the above information/confirmations to the BRLM and the Company until the equity shares allotted in the Issue commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Company, the BRLM and the legal advisor appointed with respect to Issue can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.

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All capitalized terms used but not defined herein shall have the meaning assigned to them in the Issue Documents.

Yours faithfully,

**For, R V D & Co.**
**Chartered Accountants**
**ICAI Firm Registration No 143936W**

**Date: June 15,2026**
**Place: Rajkot**

R V D & Co. * FRN : 143936W M.No. : 174550 City : Rajkot * Chartered Accountants

**Kaushal V. Dave**
**(Partner)**
**Membership No 174550**
**UDIN: 26174550WHTITU4973**

**CC:**

**Legal Advisor to the Issue:**
**ANA Advisors**
**118, Shilavihar, Gokulpura,**
**Kalwarroad, Jhotwara,**
**Jaipur, Rajasthan, 302012**

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## ANNEXURE A

**Details in relation to Material Creditors of the Company as of December 31, 2025**

| S. No. | Name of creditor | Amount (in ₹ lakhs) |
|---|---|---|
| 1. | Excel Telecom Private Limited | 41.37 |
| 2. | Jariwala Connect LLP | 97.32 |
| 3. | Telecity Enterprises LLP | 175.85 |
| 4. | Vis Comm LLP | 150.45 |
| | **Total** | **464.99** |

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## ANNEXURE B

**Details in relation to the outstanding dues to micro, small and medium enterprises as of December 31 , 2025**

| S. No. | Name of creditor | Amount (₹ in lakhs) |
|---|---|---|
| As details of MSME Creditor is not available with company it is not possible for us to provide any details of outstanding dues to micro, small and medium enterprises as of December 31, 2025 | | |

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## ANNEXURE D

**Details in relation to the outstanding dues to other creditors as of December 31, 2025**

| S. No. | Name Of Creditor | Amount (₹ In Lakhs) |
|---|---|---|
| 1 | Fibreworldinternet Private Limited | 0.07 |
| 2 | Google India Digital Services Private Limited | 0.01 |
| 3 | K K Communication | 0.00 |
| 4 | Kandoi & Co | 0.07 |
| 5 | Laptop Hub | 0.53 |
| 6 | Marshal Batteries & Auto Electric | 0.07 |
| 7 | National Securities Depository Limited (Nsdl) | 0.22 |
| 8 | Nirav Patel & Associates | 0.54 |
| 9 | Orion Legal Supplies | 0.18 |
| 10 | Quest Consultancy Pvt. Ltd. | 0.06 |
| 11 | R G Jalan And Associates | 0.36 |
| 12 | Ronak Jhuthawat & Co. | 0.81 |
| 13 | Roshan Patil Reels | 0.07 |
| 14 | Satzilio Telecom Private Limited | 0.06 |
| 15 | Shree Radhe Tax Consultancy Services | 0.95 |
| 16 | Silver Adz | 0.28 |
| 17 | Tata Telecom Smartflow | 0.16 |
| 18 | Aerr Communications Marketing Private Limited | 29.74 |
| 19 | Agarwal Agency | 0.02 |
| 20 | Anglepaisa Consultancy Services Private Limited | 0.25 |
| 21 | Arihant Selection | 0.52 |
| 22 | Bhatia Communications And Retail (India) Limited | 0.05 |
| 23 | Bhumi Trading | 0.52 |
| 24 | Computer Hub (Sagar Technologies) | 1.52 |
| 25 | Excel Telecom Pvt Ltd - Mt | 2.40 |
| 26 | Flipkart | 2.45 |
| 27 | Fonebox Retail Limited | 7.41 |
| 28 | Gbk | 0.01 |
| 29 | Jariwala Connect Llp* | 2.55 |
| 30 | Jariwala Sales Pvt Ltd | 6.45 |
| 31 | Kesarinandan | 1.02 |
| 32 | Mobile World | 0.28 |
| 33 | Om Agency | 11.35 |
| 34 | Onfn Technologies Private Limited | 6.16 |
| 35 | Phonewale Limited | 28.92 |
| 36 | Poojan Computer | 0.15 |
| 37 | R. R. Teleservices Cafe | 3.52 |
| 38 | R.K. Telecom | 6.95 |
| 39 | Redington Limited | 15.31 |
| 40 | S.N.Sales | 0.39 |
| 41 | Sagar Technologies | 0.29 |
| 42 | Santoshi Maintenance | 0.08 |
| 43 | Tata Tele Nxtgen Solutions Limited | 0.25 |
| 44 | Tax Print | 0.01 |
| 45 | Urban Buildware Concepts | 0.14 |
| 46 | Vijay Telecom | 19.42 |
| 47 | Vijay Teletech | 23.51 |
| 48 | Vin Distribution | 0.63 |
| 49 | Kalpesh Bhai Ho2 New Office | 0.67 |
| 50 | Jigarbhai Sitaram | 0.25 |
| 51 | Kishanlal Trilokchand Kalal Huf | 0.45 |
| 52 | Rakesh Kumar Jain | 0.15 |
| 53 | Manikchand Poonamchand Kalal (Paligaav) | 0.23 |
| 54 | Mangal Kalyan Shahane | 0.28 |
| 55 | Shantaram | 1.08 |
| 56 | Hitendrabhai Patel | 0.16 |
| 57 | Ritaben Chauhan | 0.08 |
| 58 | Nareshkumar Jivraj Shah | 0.44 |
| 59 | Krishnaben Govindbhai Patel | 0.30 |
| 60 | Sunil Gupta | 0.11 |
| 61 | Bhumikaben Sunilkumar Vale | 0.20 |
| 62 | Satyanarayan Kumawat Sonipark | 0.18 |
| 63 | Kenaram Devaramji Choudhary | 0.14 |
| 64 | Isamaliya Pratishtha Harekrushnabhai | 0.22 |

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| S. No. | Name Of Creditor | Amount (₹ In Lakhs) |
|---|---|---|
| 65 | K Girdharri Lal Kumawat | 0.20 |
| 66 | Mukesh Jain | 0.58 |
| 67 | Rakesh Jain | 0.14 |
| 68 | Narendrabhai | 0.70 |
| 69 | Dharmendra Thakor | 0.15 |
| 70 | Jagdishbhai Hiralal Vaishnav | 0.40 |
| 71 | Alka Yatendra Agrawal | 0.53 |
| 72 | Purvi Dharmendrakumar Savani | 0.32 |
| 73 | Kirankumari Dinalkumar Patel | 0.24 |
| 74 | Hitendrabhai Babhu Bhai | 0.09 |
| 75 | Jeetaram Choudhary | 0.12 |
| 76 | Kalpeshkumar Kothari Huf | 0.20 |
| 77 | Sandeep Shyamlal Mourya | 0.22 |
| 78 | Imtiaz Ayub Khan Pathan | 0.31 |
| 79 | Sachin Rajesh Dubey | 0.18 |
| 80 | Yadav Manish Avdhesh | 0.70 |
| 81 | Nitaben R Patel | 0.71 |
| | **Total** | **187.44** |

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