

Date: December 09, 2025

TO WHOMSOEVER IT MAY CONCERN

Re: Proposed Initial Public Offering on the SME exchange of equity shares of Rs. 10/- each ("Equity Shares" and such offer, the "Issue") by RCSR Innovations Limited (the "Company")

As of the date of this letter, this is to certify that :

Except as disclosed below, as on June 30, 2025, there are no outstanding dues by the Company, to micro, small and medium enterprises, and other creditors:

(Rs. in Lakhs)

S. No.	Type of creditor	No. of cases	Amount outstanding (Rs.)
1.	Dues to micro, small and medium enterprises	21	120.15
2.	Dues to other creditors	39	202.68
	Total	60	322.83
3.	Dues to material creditors	3	185.04

Further, the Board of Directors of the Company have, pursuant to the resolution dated August 13, 2025, approved that a creditor of the Company shall be considered to be material ("Material Creditor"), for disclosures in the Draft Red Herring Prospectus ("DRHP") or Red Herring Prospectus ("RHP") or Prospectus ("Prospectus") in relation to the Issue (collectively, the "Offer Documents"), if amounts due to such creditor exceeds 10% of the total trade payables of the Company as of the end of the latest period included in the Restated Financial Information ("Materiality Policy"). A copy of the Materiality Policy is enclosed herewith as **Annexure A**.

The trade payables of the Company on a basis as on June 30, 2025, as per the Restated Financial Information, amounted to **Rs. 322.83 Lakhs**. Accordingly, a creditor has been considered to be a Material Creditor, if the amounts due to such Creditors as on June 30, 2025 exceeded **32.28 Lakhs**.

Based on the Materiality Policy, we certify the following details in relation to Material Creditors of the Company as of June 30, 2025 and nothing has come to our attention which has caused us to believe that the below mentioned information are not true, complete, accurate, and misleading:

(Rs. in Lakhs)

S. No.	Name of material creditor	Amount (Rs.)	Category (MSME/Others)
1.	Supplier 1	117.11	Others
2.	Supplier 2	33.99	MSME
3.	Supplier 3	33.94	Others

Yours faithfully,

For and on behalf of RCSR Innovations Limited

RCSR INNOVATIONS LIMITED



Aayush Goyal
Managing Director
DIN: 08544112

ANNEXURE A

IDENTIFICATION OF MATERIAL OUTSTANDING CREDITORS

Our Company is required to disclose as per SEBI Regulations in the Draft Red Herring Prospectus / Red Herring Prospectus /prospectus the details of the outstanding dues to creditors:

Based on the policy on materiality of our Board, complete disclosure for such creditors; and consolidated information on outstanding dues to small scale undertakings and other creditors, separately giving details of number of cases and amount involved

For outstanding dues to micro, small & medium enterprises ("MSMEs"), the disclosure will be based on the information available with the Company regarding status of the creditors as MSMEs as defined under section 2 of micro, small & medium enterprises Development Act, 2006, as amended, as has been relied upon by the statutory auditors in preparing their Audit Report. Information on such Identified MSMEs creditors shall be provided in the offer documents in the following manner:-

1. Aggregate amounts due to such MSMEs Creditors; and
2. Aggregate number of such MSMEs Creditors.

(As of the date of the latest restated financial statements included in the Offer document.)

For identification of material creditors, any creditor of the Company shall be considered to be material, if the amount due to any one of them exceeds Ten percent (10.00%) of trade payables of the Company as per the Restated Consolidated Financial Statements of our Company for the last full Financial Year.

RCRS INNOVATIONS LIMITED


Director

