

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS

Date: 25 May 2026

To
The Board of Directors
Cellcronic Technologies Limited
 Shop No. 1, Opp. Newal Power House,
 Petrol Pump, S.S. Kunjpura, Karnal 132023,
 Haryana, India

Indcap Advisors Private Limited
 Suite #1201, 12th Floor, Aurora Waterfront
 GN-34/1, Sector V, Salt Lake City, Kolkata,
 West Bengal, India, 700091.

(Indcap Advisors Private Limited referred to as the “Lead Manager”)

Dear Sir,

Sub: Proposed initial public offering of equity shares of face value ₹ 10/- each (“Equity Shares”) by Cellcronic Technologies Limited (“Company”) (referred to as the “Offer”).

We, M/S G K Sureka & Co, Chartered Accountants, have received a request from the Company to verify and certify the details of outstanding dues to creditors of the Company as on December 31, 2025.

Accordingly, based on the Restated Financial Statements included in the Draft Prospectus and the Prospectus, information and explanations received from Company, we confirm the following details:

Particulars	No. of Creditors		Amount (in lakhs)	
Outstanding dues to material creditors	3			103.10
<i>Outstanding dues to micro, small and medium enterprise</i>		2	75.44	
<i>Outstanding dues to other creditors</i>		1	27.66	
Outstanding dues to other than material creditors	17			13.77
Total Outstanding Dues	20			116.87

For purposes of the disclosure in Draft Prospectus and the Prospectus pursuant to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended, the Board of Directors of the Company has identified a materiality threshold of ₹ 5.84 lakhs, which is 5% of the value of trade payables of the Company as on December 31, 2025 as per the Restated Financial Statements, pursuant to a resolution dated October 27, 2025; and the amounts by the Company to any small scale undertaking and any other creditor equal to or exceeding such materiality threshold is identified in summary form as brought out in the table above.

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

We hereby consent to the extracts of this certificate being used in the Draft Prospectus and the Prospectus of the Company, and any other documents and materials as may be required, in connection with the Offer. We also consent to the submission of this certificate as may be necessary, to any regulatory authority and / or for the records to be maintained by the Lead Manager in connection with the Offer and in accordance with applicable law.

We undertake to inform you promptly, in writing of any changes to the above information that are brought to



our attention by the management until the Equity Shares commence trading on the relevant stock exchange where the Equity Shares of the Company are proposed to be listed, EMERGE Platform of NSE Limited, NSE EMERGE (the “**Stock Exchange**”), 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 Exchange, pursuant to the Offer.

This certificate may be relied on by the Lead Manager and the legal advisor in relation to the Offer.

Yours sincerely,

For M/S G K Sureka & Co.
Chartered Accountants
ICAI Firm Registration No.: **513018C**

Khurram Javed
Partner
Membership No: **539535**
Place: New Delhi
Date: May 25, 2026
UDIN: **26539535ZPJDDM5786**