

SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Administrative Office:

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CAPITALISATION STATEMENT

To,

The Board of Directors

Rukmani Devi Garg Agro Impex Limited (“Company”),

Plot No. 07, Bhama Shah Mandi, Anantpura, Kota, Rajasthan, 324005

Dear Sir/Madam,

Re: Proposed SME initial public offering up to 25,00,000 equity shares of face value of Rs.10/- each (the “Equity Shares”) by the Company, (the “Issue”) on SME Platform of BSE Limited.

We, Sarupria Soman & Associates, Chartered Accountants, Expert of the Company, have examined the Restated Financial Information of the Company, comprising of the Restated Consolidated Statement of Assets and Liabilities as at 31 March 2025, 31 March 2024 and 31 March 2023, and the Restated Statements of Profit and Loss and the Restated Cash Flow Statement for the financial year ended on 31 March, 2025, March 31, 2024 and March 31, 2023, the Summary Statement of Significant Accounting Policies and other explanatory information (collectively, “**Restated Financial Information**”). Based on our examination, we hereby certify that the capitalization statement, as restated, of the Company, as adjusted for the Issue and the Issue price of the equity shares issued pursuant to the Issue is as follows:

CAPITALISATION STATEMENT

Restated Consolidated basis

(Rs. in Lacs)

Particulars	Pre-Issue as at 31 March 2025	As adjusted for Issue
Borrowings		
Current borrowings	4,745.87	4,745.87
Non-current borrowings (including current maturity)	175.50	175.50
Total borrowings (A)	4,921.37	4,921.37
Equity		
Equity share capital	650.00	887.60
Instruments in the nature of Equity	0.00	0.00
Other Equity	2,592.73	4,707.37
Total Equity (B)	3,242.73	5,594.97
Non-current borrowings (including current maturity of long term debt) /equity ratio (times)	0.05 times	0.03 times
Total borrowings/ equity ratio (A / B) (times)	1.52 times	0.88 times

- 1) *The above has been computed on the basis on amounts derived from Consolidated Restated Financial statements for the financial year ended March 31, 2025, March 31, 2024 and March 31, 2023.*
- 2) *The company is proposing issue of new Equity Shares.*

We confirm that the information in this certificate is true, fair and correct, and is in accordance with the requirements of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable law, and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We 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.

This certificate is for information and for inclusion (in part or full) in the prospectus (“**Prospectus**”) filed in relation to the Issue (collectively, the “**Issue Documents**”) or any other Issue-related material, and may be relied upon by the Company, the Book Running Lead Manager and the legal advisors appointed by the Company and the Book Running Lead Manager in relation to the Issue. We hereby consent to the submission of this certificate as may be necessary to Securities and Exchange Board of India (“**SEBI**”), the Registrar of Companies, Jaipur (“**RoC**”), the relevant stock exchanges, any other regulatory authority and/or for the records to be maintained by the Book Running Lead Manager and in accordance with applicable law. We hereby consent to this certificate being disclosed by the Book Running Lead Manager, 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 defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares commence trading on the relevant stock exchanges where the Equity Shares are proposed to be listed. In the absence of any such communication from us, the Book Running Lead Manager and the legal advisors, each to the Company and the Book Running Lead Manager, can assume that there is no change to the above information until the Equity Shares commence trading on the relevant stock exchanges pursuant to the Issue.

We hereby indemnify and keep indemnified, saved, defended and harmless the Book Running Lead Manager and the Legal Advisor of the Company and all persons claiming under them (“**Indemnified Persons**”), from and against all losses and/or damages arising as a result of the aforementioned representations made by me/us in order to disclose details of the same in the Issue Documents, for the Issue or arising as a result of any notices, proceedings, litigations, claims, penalties, demands and costs that may be made and/or raised on the Indemnified Persons by any concerned authority(ies) and/or with regard to any matter arising in connection thereto or otherwise by reason of the matter contemplated herein and/or sustained by the Book Running

SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Udaipur



Lead Manager and/or Legal Advisor to the Issue as a result of any statements, representations, assurances, confirmations herein under given being untrue.

The certificate is for the specific purpose of inclusion in the issue of the company and may not be suitable for any other purpose. The company, the Book Running Lead Manager, legal advisors shall not use this for any other purpose without our prior consent.

All capitalized terms use here in and not specifically defined shall have the same meaning as ascribed to them in the Issue Documents.

Yours faithfully,

For and on behalf of

Sarupria Somani & Associates,

Chartered Accountants

FRN: 010674C

CA Devendra Kumar Somani

Partner

Membership No. – 079558

Date – September 30, 2025

Place – Udaipur

UDIN - 25079558BMLZEQ3779

Encl: As above

Cc:

Fedex Securities Private Limited

(the “Book Running Lead Manager”)

3rd Floor, B Wing, Jay Chambers,

Dayaldas Road, Vile Parle East, Mumbai

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