

**CERTIFICATE ON OUTSTANDING DUES TO CREDITORS**

To,  
**The Board of Directors**  
**CapitalNumbers Infotech Limited**  
**(Formerly Known as "CapitalNumbers Infotech Private Limited")**  
Unit No. 8E4, 8th Floor, Mani Casadona IT Building,  
Plot 2 F/4, Action Area 2 F, New Town, Rajarhat,  
Kolkata, West Bengal - 700156

**GYR Capital Advisors Private Limited**  
428, Gala Empire, Near JB Tower,  
Drive in Road, Thaltej,  
Ahemdabad-380 054,  
Gujarat, India.  
(GYR Capital Advisors Private Limited referred to as the "Lead Manager")

Dear Sir(s),

**Sub: Proposed initial public offering of equity shares of ₹ 10 each (the "Equity Shares") of CapitalNumbers Infotech Limited (the "Company" and such offering, the "Issue")**

We, Satyanarayan Goyal & Co. LLP, 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 30/09/2024.

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

(₹ in Lakhs)

Particulars	No. of Creditors	Amount
Outstanding dues to material creditors	3	18.28
Outstanding dues to small scale undertakings	1	1.25
Outstanding dues to other creditors	23	15.95
<b>Total outstanding dues</b>		<b>35.48</b>

For purposes of the disclosure in Red herring Prospectus/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 Rs. 3.55 lakhs/- (10 % of total creditors) pursuant to a resolution dated June 24, 2024; and the amounts owed as of, 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 tables below. Creditors of amount more than Rs. 3.55 lakhs/-



<i>Name of creditor</i>	<i>Amount (₹ in Lakhs)</i>
Jose Espinoza Hernandez	4.45
Kreeti Technologies Pvt Ltd	9.26
Supreme Infotrade Private Limited	4.57
<b>TOTAL</b>	<b>18.28</b>

We hereby confirm that we have conducted our examination of the information given in this certificate (including the annexures thereto) in accordance with the 'Guidance Note on the Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India ("ICAI"), as revised from time to time, to obtain a reasonable assurance that such details are in agreement with the books of accounts and other relevant records provided to us, in all material respects; the aforesaid Guidance Notes requires that we comply with the ethical requirements of the 'Code of Ethics' issued by the ICAI, as revised from time to time. We also confirm that we have complied with the relevant applicable requirements of 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 ICAI.

We hereby consent to the extracts of this certificate being used in the Red herring prospectus and the prospectus (the "Offer Documents"), and any other documents and materials as may be required, in connection with the Issue. 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 Issue 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 SME Platform of BSE Limited where the Equity Shares are proposed to be listed ("Stock Exchange") pursuant to the Issue. 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 Issue.

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

Yours sincerely,

**For M/s. Satyanarayan Goyal & Co LLP**  
**Chartered Accountants**  
**Firm registration number: 006636C/C400333**  
**Peer Reviewed Certificate no.: 014319**

*Fair*

**CA. Shubham Jain**  
**Partner**  
**M.No.: 441604**



**Place: Kolkata**  
**Date: 13<sup>th</sup> January, 2024**  
**UDIN: 25441604BMJPQF5491**