



D.P.SARKAR & CO.

Chartered Accountants

90/1A, Sarat Bose Road . Kolkata 700026

Ph No : 03379607203

To,
The Board of Directors
Groma Global Limited
1102/A, Fortune Terrace,
Opp Citi Mall, New Link Road,
Andheri (West),
Mumbai 400053

And

Smart Horizon Capital Advisors Private Limited

908, B Wing, The western edge II, Kanakia
Space, Behind metro mall, Magathane, Mumbai
Maharashtra, Borivali East, India-400066
(as the "Lead Manager" or the "LM")

Sub: Proposed initial public offering of equity shares of face value of Rs. 10 each ("Equity Shares" and such initial public offer, an "IPO" or "Issue") of Groma Global Limited (the "Issuer Company").

The table below sets forth the details of Secured borrowings availed by the Company, which are outstanding as on September 09, 2026, and which the company is intending to repay fully or partly from IPO Proceeds:

(Rs in Lakhs)

Sr. No.	Name of Lender	Date of Sanction	Date of Disbursement	Nature of Borrowings	Rate of Interest	Tenure	Prepayment Penalty	Actual Utilization of Loan Proceeds	Purpose of Loan	Amount Sanctioned	Amount Outstanding
1	Canara Bank	May 12, 2023*	May 12, 2023	Short Term	10.35%	-	2% of outstanding liability	Working Capital	Working Capital	525.00	515.61
2	Yes Bank	November 16, 2023 [#]	November 16, 2023	Short Term	8.25%	-	2% of outstanding liability	Working Capital	Working Capital	1,550.00	1,345.04
3	Yes Bank	August 20, 2025 [^]	August 20, 2025	Short Term	7.80%	-	2% of outstanding liability	Working Capital	Working Capital	216.00	215.85
Total										2,291.00	2,076.50

*The Company has availed a working capital loan from Canara Bank pursuant to the original sanction letter dated May 12, 2023, with a sanctioned amount of ₹525.00 Lakhs. Subsequently, the said facility was modified vide the revised sanction letter dated May 25, 2026, increasing the sanctioned amount to ₹627.00 Lakhs (Including Working Capital Term Loan of ₹102.00 Lakhs).

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"The Company has availed a working capital loan from Yes Bank pursuant to the original sanction letter dated November 16, 2023, with a sanctioned amount of ₹650.00 Lakhs. Subsequently, the facility was modified vide the revised sanction letter dated August 20, 2025, with an overall sanctioned amount of ₹2,275.00 Lakhs, out of which ₹1,550.00 Lakhs pertained to the working capital facility. Further, vide the sanction letter dated May 21, 2026, the sanctioned amount under the working capital facility was increased to ₹1,775.00 Lakhs. However, the additional sanctioned amount has not been disbursed as of the date of this disclosure.

In accordance with Clause 9(A)(2)(b) of Part A of Schedule VI of the SEBI ICDR Regulations, we M/s D. P Sarkar & Co., Statutory Auditors of the Company hereby certify that the Company has utilized borrowings towards the purposes for which such borrowings were availed by the Company.

The above certificate is issued based on the documents and other documents and other information provided to us and to the best of our knowledge for the purpose of this certificate. Further, this certificate is issued based on the specific request of Groma Global Limited to be submitted to Smart Horizon Capital Advisors Private Limited with regard to proposed Public Issue of Groma Global Limited.

For D.P.Sarkar & Co.

Chartered Accountants

FRN: 320048E

Debaprasad Sarkar



Place: Kolkata

Date: 18-09-2026

CA. Debaprasad Sarkar

(Partner)

(Membership No 054921)

UDIN : 26054921EYDBWG3964