

Certificate on Outstanding Dues to Material creditors, MSMEs and Other Creditors

Dated April 04, 2026

To,

The Board of Directors

Om Power Transmission Limited

703 to 706, 7th Floor, Fortune Business Hub,
Nr. Shell Petrol Pump, Science City Road,
Sola, Ahmedabad, Gujarat, India, 380060
(the “Company”)
and

Beeline Capital Advisors Private Limited

B 1311-1314, 13th Floor,
Shilp Corporate Park, Rajpath Rangoli Road,
Thaltej Ahmedabad, Bodakdev,
Ahmadabad City, Gujarat, India, 380054

(Beeline Capital Advisors Private Limited is referred to as the “Book Running Lead Manager” or the “BRLM”)

Dear Sir/Madam,

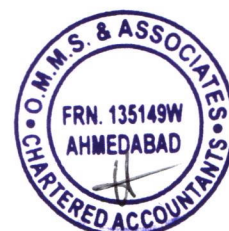
Sub: Proposed initial public offering of equity shares of face value of ₹ 10/- each (the “Equity Shares”) of Om Power Transmission Limited (“the Company”) through a fresh issue of Equity Shares and Offer for sale of Equity Shares by certain existing shareholders of the Company (the “Offer”)

We, O.M.M.S & Associates, Chartered Accountants, (FRN: 135149W), are the statutory auditors of the Company, appointed in accordance with section 139 of the Companies Act, 2013, as amended. We have been informed that the Company proposes to file the Red Herring Prospectus with respect to the Offer (the “RHP”) with the Securities and Exchange Board of India (“SEBI”), BSE Limited and National Stock Exchange of India Limited (collectively, the “Stock Exchanges”), the Registrar of Companies, Gujarat at Ahmedabad (“Registrar of Companies”) in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“ICDR Regulations”) and subsequently proposes to file (i) Prospectus with SEBI, the Stock Exchanges and the Registrar of Companies (the “Prospectus”); and (ii) any other documents or materials to be issued in relation to the Offer (collectively with the RHP and Prospectus, the “Offer Documents”).

We 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.

We have reviewed and verified the amount of creditors outstanding as per audited financials of the Company as on December 31, 2025, books of accounts along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company (the “Board”), including the minutes of the meeting of the board of directors dated September 30, 2025 approving the materiality policy for identification of material outstanding dues to creditors, minutes of annual general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the Board and bank statements of the Company, relevant statutory registers, other relevant documents, records, information and explanations presented to us.

We have also performed the following procedures:



- a) obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as of December 31, 2025, bifurcated into: (i) outstanding dues of micro and small enterprises (as per the Micro, Small and Medium Enterprises Development Act, 2006, as amended); and (ii) outstanding dues of creditors other than micro and small enterprises. The creditors were further divided into “material creditors” and “other than material creditors” based on the materiality policy of the Company;
- b) Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements as of December 31, 2025, along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company, minutes of annual general meetings and extra-ordinary general meetings of the Company, minutes of the meetings of various committees of the board of directors and bank statements of the Company as of December 31, 2025.
- c) verified the category ‘outstanding dues of micro and small enterprises and other creditors from confirmations received from the creditors and management.

As of December 31, 2025, the total amount due to the creditors is as follows:

Particulars	No. of Creditors	Amount (in ₹ lakhs)
Material creditors	03	2,332.67
Micro, Small and Medium Enterprises	84	1,425.36
Other creditors	151	1,598.20
Total	238	5,356.23

As of December, 31, 2025, the Company does not owe any amount to any Material Creditor other than as described under **Annexure I**. For the purposes of this disclosure, “**Material Creditors**” are identified in accordance with the materiality policy adopted by the board of directors of the Company by way of their resolution dated September 30, 2025, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents if amounts due to such creditor exceed 5% of the Company’s trade payables as per *Restated Financial Information for the financial year ended on December 31, 2025*.

As of December 31, 2025, the Company does not owe any amount to any Small-scale undertaking, other than as described in **Annexure II**.

As of December 31, 2025, the Company does not owe any amount to other creditors, other than as described in **Annexure III**.

We have received a request from the Company to verify and certify the details of outstanding over-dues to material creditors of the Company as on December 31, 2025.

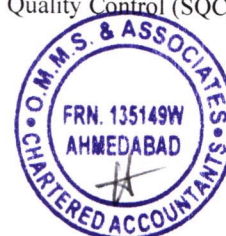
For the aforesaid purpose we have verified the books of accounts, invoices issued by the material creditors, minutes of the board meeting dated September 30, 2025 in which the materiality policy was adopted and other records available with the management of the Company.

We certify that as of December 31, 2025, the Company has no outstanding over-dues to the material creditors to whom the Company owes an amount more than 267.81 Lakhs, other than as described below:

List of outstanding over-dues to material creditors as of December 31, 2025

Name of Party	Amount (in ₹ lakhs)
Universal Cables Limited	1,586.40
Devangi Power Private Limited	476.11
M J Infra	270.16

We confirm that the information in this certificate is true, fair and correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We have conducted our examination in accordance with the applicable guidance note on reports or certificates for special Purpose (Revised 2016) (“Guidance Note”) issued by the Institute of Chartered Accountants of India (the “ICAI”) which requires that we comply with ethical requirements of the Code of Ethics and 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 issued by the ICAI and accordingly, we confirm that we have complied with such Code of Ethics issued by the ICAI.

This certificate may be relied upon by the Company, the Book Running Lead Manager, and the Legal Counsel appointed by the Company in relation to the Offer. We hereby consent to extracts of, or reference to, this certificate being used in Offer Documents. 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 Book Running Lead Manager in connection with the Offer and in accordance with applicable law. This certificate may be 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 a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation


We also consent to the inclusion of this letter as a part of “*Material Contracts and Documents for Inspection*” in connection with this Offer, which will be available to public for inspection.

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 allotted and transferred in the Offer commence trading on the relevant stock exchanges. In the absence of any such communication from us, the Book Running Lead Manager and the Legal Counsel in relation to the Offer, can assume that there is no change to the above information.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Offer Documents.

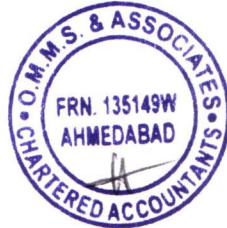
Yours faithfully

For O.M.M.S & Associates
Chartered Accountants
ICAI Firm Registration Number: 135149W


Partner: Chintan R Oza
Membership No. 147132
Place: Ahmedabad
UDIN: 26147132RVQCZJ4437

CC:

Legal Counsel to the Offer
Messrs. Kanga and Company,
Advocates and Solicitors
Readymoney Mansion,
43, Veer Nariman Road,
Fort, Mumbai - 400 001.

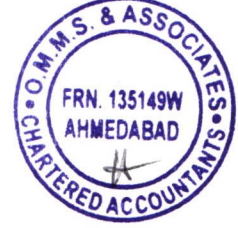


Annexure I

Amounts Due to Material Creditors as on December 31, 2025

[Table Showing: Name of the Material Creditor; Category, Amount Owed;]

Sr. No.	Name of Material Creditor	Category	Amount (in ₹ lakhs)
1.	Universal Cables Limited	Non- MSME	1,586.40
2.	Devangi Power Private Limited	MSME	476.11
3.	M J Infra	MSME	270.16

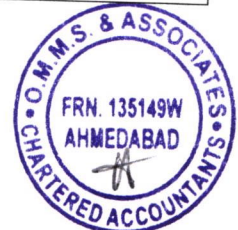


Annexure II

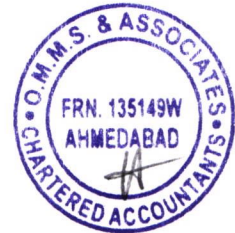
Amounts Due to Micro, Small and Medium Enterprises, as of December 31, 2025

[Table Showing: Name of Each Micro, Small and Medium Enterprises; Amount Owed]

Sr. No.	Name of Micro, Small and Medium Enterprises	Amount (in ₹ lakhs)
1.	Vijay Transmission Private Limited	156.18
2.	Perfect Brothers	144.34
3.	MSME Interest Provision	131.21
4.	Popular Switchgears Private Limited	124.70
5.	Umavanshi Engineering Private Limited	104.52
6.	Encorp Powertrans Private Limited	104.07
7.	Lattice Zincare Private Limited	89.21
8.	Devjibhai Thakarshibhai Patel	75.83
9.	Remax Fastners Industries	53.76
10.	Shree Sai Corporation	51.79
11.	Deora Wires N Machines Private Limited	51.47
12.	Hivoltrans Electricals Private Limited	47.48
13.	Proteus Enterprise Private Limited	29.62
14.	Bhumika Enterprise	27.00
15.	Krsna Transmission Hardware Manufacturing Private Limited	23.48
16.	Gayatri Metalic Foundry	23.36
17.	Shree Radhe Industries	22.86
18.	G. K. Xianghe Electricals Private Limited	21.06
19.	Prakash Deshi	20.00
20.	JSL Industries Limited	19.44
21.	A R Electro Power Private Limited	11.78
22.	D J Power Electrical Services	9.84
23.	A R Enterprise	8.88
24.	Ambica Traders	7.70
25.	Polycoat Electra Services (India) Private Limited	5.40
26.	Elink Enterprise	5.19
27.	Jay Narayan Energy Solution Private Limited	5.04
28.	Hiren Hareshbhai Kashipara	4.88
29.	Jayshree Testing Services LLP	4.52
30.	GEO Designs & Research Private Limited	3.57
31.	Isolloyd Engineering Technologies Limited	3.35
32.	Indian RMC	3.32
33.	Ankur Traders	3.00
34.	Maruti Abhyantriki	2.71
35.	Vision Enterprise	2.32
36.	Air Break Switchgear Products Private Limited	2.07
37.	Shreeji Offset	2.03
38.	Global Electrical Laboratory LLP	1.92
39.	Bhumi Electricals	1.45
40.	O.M.M.S. & Associates	1.40
41.	M V Polymers	1.21
42.	Bhumi Enterprise	1.03
43.	Rajvir International	0.95
44.	Krishna Engineering - Rajkot	0.84
45.	Mox Electricals	0.84
46.	Harsiddhi Surveying	0.78
47.	Keeya Engineering	0.78
48.	Strom Energy	0.74
49.	Neel Corporation	0.66
50.	Aum Enterprise	0.56



Sr. No.	Name of Micro, Small and Medium Enterprises	Amount (in ₹ lakhs)
51.	Metro Steel Traders	0.55
52.	Vijay Industries.	0.51
53.	Vijay Pipe & Steel	0.43
54.	Harvi Enterprise	0.36
55.	Ambika Agro International	0.35
56.	Bombay Fire Safety	0.32
57.	New Bhagvati Enterprise	0.29
58.	U & V Enterprise	0.27
59.	Trinity Fire Safety Solution	0.25
60.	Maa Phaguni Construction	0.22
61.	Vitthal Electricals	0.21
62.	Mahendra Engineering Works	0.16
63.	Kapadia Global Actuaries	0.15
64.	M K Soil Testing Laboratory Private Limited	0.14
65.	S S Sales	0.11
66.	Om International	0.09
67.	Siddhant Enterprise	0.09
68.	Parth Electricals & Engineering Limited	0.09
69.	Gurukrupa Trading Co.	0.08
70.	Maharshi Engineering	0.08
71.	Naklang Electricals	0.08
72.	Patel Biharibhai B.	0.06
73.	D & K Electricals	0.05
74.	Nilkanth Enterprise	0.05
75.	Shyam Agencies	0.04
76.	Goma Engineering and Consultancy	0.04
77.	Nice Industries	0.03
78.	Sai Industrial HUB	0.03
79.	Jhaloria Brothers	0.02
80.	Parag Enterprise	0.02
81.	SRD Building Products	0.01
82.	Maniar Tyrehome	0.01
83.	Technobeat Engineers	0.01
84.	Mahakali Construction	0.00



Annexure III

Amounts Due to Other Creditors as on December 31, 2025

[Table Showing: Name of the Other Creditor; Amount Owed]

Sr. No.	Name of Other Creditor	Amount (in ₹ lakhs)
1.	Retention H Harvi Engineering	260.55
2.	Retention (Perfect Brothers)	204.63
3.	KP Green Engineering Limited	149.66
4.	Retention - Devangi Power Pvt Ltd	114.12
5.	Retention - Nirmal Construction	83.09
6.	Retention (Gurukrupa Enterprise - Kutch)	76.29
7.	Creditors-Undue for Liquidated Damages	74.83
8.	Retention (Devjibhai T Patel)	45.56
9.	Multiway Trans Power Pvt Ltd - Retention	36.62
10.	Retention --Umavanshi Engineering Pvt Ltd	27.90
11.	Retention - M J INFRA	25.25
12.	Provision for CSR	24.64
13.	Retention Hiren Hareshbhai Kashipara	18.50
14.	Vinayak TMT Bars Pvt Ltd	11.60
15.	Retention (A K Construction)	10.87
16.	Siemens Energy India Limited	9.82
17.	Saddam Hossain	8.96
18.	Nayaka Bhalabhai	6.24
19.	Shivshankar Kumar Singh	6.05
20.	Retention (J K Power-Anand)	5.76
21.	Patel Ajaykumar Lalsinh	5.29
22.	Safijul Haque	4.75
23.	Rangitsinh Virabhai Tabhiyad	4.63
24.	Jitendrakumar Nansinh Patel	4.23
25.	Amco Protect Industries	3.87
26.	Retention (Vision Enterprise)	3.78
27.	Talo Pandit	3.62
28.	G.I.Lokhandwala	3.59
29.	Sureshkumar B Nayka	3.53
30.	NAYAKA SANJAYKUMAR	2.78
31.	Lalabhai R Nayak	2.56
32.	Retention Concord Construction Pvt Ltd.	2.55
33.	Matrudhara Enterprise	2.10
34.	Patel Vijaykumar Chhatrasinh	2.04
35.	Beeline Capital Advisors Private Limited	2.00
36.	Growth Power Retention	1.72
37.	Kiransinh S Tabhiyat	1.72
38.	Virendrasinh M Dhal	1.67
39.	Dipakkumar K Patel	1.49
40.	Sekh Jakiul	1.48
41.	SVM Logistics	1.39
42.	Suvidha Enterprise	1.35
43.	Nayka Hirabhai Fatabhai	1.27
44.	Asif R Shekh	1.24
45.	Chakubhai Thobhanbhai Parsadiya	1.13
46.	Madhav Capacitors Pvt Ltd	1.03
47.	Google India Private Limited	0.96
48.	Kantilal Nemaji Mali	0.91
49.	Kirankumar Danabhai Vankar	0.89
50.	Shrijee Marketing	0.85



Sr. No.	Name of Other Creditor	Amount (in ₹ lakhs)
51.	Retention (Immerse Infra)	0.84
52.	Kalpeshkumar Somabhai Mali	0.79
53.	Kanubhai U. Patel	0.79
54.	Nirav Amrutbhai Prajapati	0.74
55.	Jay D Maiyani	0.69
56.	Rameshbhai Kasturbhai Parmar	0.69
57.	Proton Power (Retention)	0.68
58.	Vijaykumar Ganeshbhai Chaudhary	0.64
59.	Boliwala Amitkumar Roshanbhai	0.63
60.	Ashvinbhai Harjibhai Parmar	0.61
61.	Jayantilal Chaturdas Patel	0.59
62.	Mohammadmonib A. Akodrawala	0.59
63.	Nayak Shaileshbhai - Lalabhai	0.59
64.	Mehul K Patel	0.54
65.	Rakesh K.Patel	0.54
66.	SHIV AMAR CRANE SERVICE	0.54
67.	Bipin Electricals	0.53
68.	Arpitkumar Mansinhbhai Charel	0.50
69.	Retention - Priya Constructions	0.46
70.	Alpesh Tyres	0.46
71.	Jayntilal Ramji Patel	0.45
72.	Dilipkumar Hiralal Chaudhari	0.45
73.	Umiya Xerox & Stationers	0.44
74.	Arun Bharatbhai Lokhil	0.42
75.	Bherusinh Hanumantsinh Ranavat	0.42
76.	Shaileshkumar Harjibhai Raval	0.40
77.	Vishalkumar A. Zala	0.40
78.	Ronak Marketing	0.37
79.	Navinbhai Motibhai Patel	0.36
80.	Sanjaykumar Jsvantbhai Baria	0.36
81.	Sheetal Sales Agency	0.35
82.	Malaviya Kamleshkumar Jagatsinh	0.35
83.	Chetan K Panchal	0.35
84.	Patel Electricals	0.34
85.	Ranjanben Prahaldabhai Parmar	0.34
86.	Gosvami Hardikbhai Raghunathbhai	0.32
87.	Pathan Vasimkhan Mahebubkhan	0.32
88.	Jay bhavani Traders	0.30
89.	Samir Traders	0.30
90.	Tejas D Prajapati	0.30
91.	Dineshbhai Amrutbhai Patel	0.29
92.	Retension - D S Constructions	0.29
93.	N H Corporation	0.29
94.	Mafabhai Khodabhai Bharvad	0.28
95.	Nitin B. Solanki	0.28
96.	Vijay R. Chaudhary	0.28
97.	S M Enterprise (O & M)	0.28
98.	Punit D. Patel	0.27
99.	Kalpeshbhai D. Patel	0.25
100.	Shree Sainath Consultancy	0.24
101.	Rajanbhai Sanjivbhai Vasava	0.22
102.	Vasantbhai N.Patel	0.22
103.	Dashrathbhai Atmarambhai Kopatel	0.21
104.	Jagdishbhai K Sambhad	0.21
105.	Ganesh Bhimaji Anavadiya	0.20
106.	Shivam Stone Crusher	0.20
107.	Taraben Vinodbhai Bariya	0.18



Sr. No.	Name of Other Creditor	Amount (in ₹ lakhs)
108.	Mukeshbhai Premjibhai Kanzariya	0.18
109.	R. N. Enterprise	0.16
110.	Dipali Sunil Nandurkar	0.16
111.	Sunilbhai S Nandurkar	0.16
112.	Alpesh Electric Co.	0.15
113.	Nanjibhai Danabhai Thakor	0.15
114.	Krunalkumar Shantilal Raval	0.15
115.	Shree Marutinandan Roadlines	0.15
116.	Zaveri Tools Corner	0.14
117.	Vipulkumar Rameshchandra Parekh	0.13
118.	Hirenkumar Ravjibhai Tank	0.13
119.	Sanjaybhai Nagabhai Nandaniya	0.13
120.	Adhirat Technologies LLP	0.12
121.	Kiransinh Ujjainsinh Solanki	0.11
122.	Ramji Ratta Anavadiya	0.11
123.	Kailashben Manubhai Chavda	0.10
124.	Makwana Kalpesh	0.10
125.	Rameshwar Baldev Yadav	0.10
126.	Shashikala Manojkumar Yadav	0.10
127.	Solanki Vijaybhai Bachubhai	0.10
128.	Thakkar Nimeshkumar Rasikbhai	0.10
129.	Yogeshbhai Lallubhai Kathiriya	0.10
130.	Patel Inayatullah Soyebbhai	0.10
131.	Balbhadrasingh Manubhai Dodiya	0.10
132.	Jayeshkumar Shanabhai Bhatt	0.09
133.	Milan Arjan Odedara	0.09
134.	Bhagwati Coal Depot	0.09
135.	Hetalben Jagdishbhai Dabhi	0.09
136.	SKS Ispat & Power Limited	0.08
137.	Khodal Infotech	0.07
138.	Pradyuman R Joshi	0.07
139.	Shree Verai Radiator Service	0.07
140.	Iqubalbhai Jikarbhai Karda	0.06
141.	Harivadan Vinodbhai Patel	0.06
142.	Kishan Seva Kendra	0.06
143.	Radhaben Brajmohan Pal	0.06
144.	Vasava Ramsing Motiyabhai	0.04
145.	Shree Ram Enterprise	0.04
146.	Arpan Shaileshkumar Shah	0.02
147.	Avadhoot Enterprise Science City	0.01
148.	MUFG Intime India Private Limited	0.01
149.	Mett Bio Metallurgical Testing & Services	0.01
150.	Vima Aliance Infra Private Limited	-
151.	Accrued Expense Payable (Includes multiple small creditors)	298.93

