



RISHI KAPOOR & COMPANY

Chartered Accountants

Certificate on Non-Material Acquisition or Divestments in the last 7 years

To,

**The Board of Directors,
Technocraft Ventures Limited**
S 553/54, Ground Floor,
School Block, Shakarpur,
New Delhi – 110092, India

And

Khambatta Securities Limited
806, World Trade Tower,
Tower B, Sector-16,
Noida-201301
Uttar Pradesh, India

(Khambatta Securities Limited is hereinafter referred to as the “Book Running Lead Manager” or the “BRLM”)

Sub: Proposed initial public offering of equity shares of face value of ₹ 10 each (the “Equity Shares”) of Technocraft Ventures Limited (the “Company” or the “Issuer”) through a Fresh Issue of Equity Shares and Offer for Sale of the Equity Shares by Promotor Selling Shareholder (the “Offer”).

Dear Sirs,

1. We, **Rishi Kapoor & Company, Chartered Accountants**, the Statutory Auditors of the Company, have been informed by the Company that it proposes to make the Offer and in that connection filed a Draft Red Herring Prospectus (“**DRHP**”) with the Securities and Exchange Board of India (“**SEBI**”), the BSE Limited (“**BSE**”) and the National Stock Exchange of India Limited (“**NSE**”) (BSE and NSE together are referred to as the “**Stock Exchanges**”) and a Red Herring Prospectus (“**RHP**”), the Prospectus (“**Prospectus**”) and the Abridged Prospectus (DRHP, RHP, Prospectus and Abridged prospectus collectively, the “**Offer Documents**”), to be filed with the Registrar of Companies, Delhi I (“**RoC**”) and submitted to the SEBI, and the Stock Exchanges in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “**SEBI ICDR Regulations**”) and the Companies Act, 2013, as amended (the “**Companies Act**”).
2. In terms of our engagement letter dated July 05, 2025, in relation to the Offer, we have received a request from the Company to provide certain confirmations in relation to the non-material acquisition or divestments of the Company in the last 7 years.



10, RDC, Raj Nagar, Opposite Telephone Exchange, Ghaziabad, Uttar Pradesh - 201001
Phones : +91 120 4371050 / 4371070, Mobile : +91 9910385499,
Email: carishikapoor@yahoo.co.in
GSTIN: 09ABDFR3319M1ZV



RISHI KAPOOR & COMPANY

Chartered Accountants

Management Responsibility for the Statement

3. The preparation of the details is the responsibility of the management of the Company including the responsibility for the maintenance of proper books of accounts and such other relevant records as prescribed by applicable laws, which includes collecting, collating, and validating data and designing, implementing and monitoring of internal controls relevant for the computation of above-mentioned annexure.
4. The Management shall be responsible for providing us the required information/documents as may be required by us for certifying the requirement as per paragraph 2 above.

Auditors' Responsibility

5. We are responsible to certify the matters as stated in paragraph 2 above.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. 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 ICAI.
8. We hereby certify that, there are no non-material acquisitions or disinvestment in the last 7 years except Krishna TCPL (JV), a Partnership Firm in which the company was holding 40% share which has been dissolved on December 31, 2024 vide dissolution deed dated December 31, 2024.
9. We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.
10. This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the Offer Documents which may be filed by the Company with SEBI, Stock Exchanges, RoC and/or any other regulatory or statutory authority.
11. We also give our consent to the inclusion of this certificate, as required, as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available to the public for inspection from the date of filing of the RHP until the Bid/ Offer Closing Date.
12. We hereby consent to the extracts of this certificate being used in the Red Herring Prospectus, the Prospectus and the Abridged prospectus to be filed with the RoC and submitted to the SEBI and the Stock Exchanges in connection with the Offer, and submission of this certificate as may be necessary, to any regulatory authority statutory, judicial or governmental authorities, and in any other material used in connection with the Offer and for disclosure on the website of the Company in connection with the Offer and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law.
13. We hereby give our consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authorities or (ii) in seeking to establish a defense in connection with, or to avoid any actual, potential or threatened

10, RDC, Raj Nagar, Opposite Telephone Exchange, Ghaziabad, Uttar Pradesh - 201001

Phones : +91 120 4371050 / 4371070, Mobile : +91 9910385499,

Email: carishikapoor@yahoo.co.in

GSTIN: 09ABDFR3319M1ZV





RISHI KAPOOR & COMPANY

Chartered Accountants

legal, arbitral or regulatory proceeding or investigation related to any matter regarding issuance and listing of the equity shares of the Company. We undertake to update you, in writing, of any change in the above-mentioned disclosures which we are aware of, on the basis of the updated information to be received from the management of the company from time to time, until the Equity Shares allotted and transferred, pursuant to the Offer, are listed and commence trading on the Stock Exchanges. 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 Exchanges, pursuant to the Offer. We also consent to this certificate to be uploaded on the website, repository and, or the database of the Stock Exchanges.

14. This certificate may be relied on by the BRLM and to assist the BRLM in the context of due diligence procedures that the BRLM has to conduct and the documents in relation of their investigation of the affairs of the Company in connection with the Offer.
15. All capitalized terms not defined herein bear the meaning ascribed to them in the Offer Documents.

Yours sincerely,

For Rishi Kapoor & Company
Chartered Accountants
Firm Registration No: 006615C
Peer Review Certificate No: 024428

Jyoti Arora
Partner

Membership No.: 455362

UDIN: 26455362MA00003347

Date: July 10, 2026

Place: Ghaziabad

