BHOJAK LUNAWAT & COMPANY

Chartered Accountants
Near India Book House Hanuman Gali,
Opposite Income Tax, Rani Bazar,
Bikaner – 334001, Rajasthan.

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS

Date: September 8, 2026

To,

The Board of Directors
SpectraA Technology Solutions Limited
17/7 Ali Asker Road, Cunningham Rd,
Bangalore G.P.O., Bangalore North,
Karnataka, India, 560001

And

Indcap Advisors Private Limited
Suite# 1201, 12th Floor, Aurora Waterfront,
GN 34/1, Sector V, Salt Lake City,
Kolkata 700091, West Bengal, India

(Indcap Advisors Private Limited is referred to as the "Book Running Lead Manager")

Dear Sir,

Sub: Proposed initial public offering of equity shares of face value ₹ 10 each ("Equity Shares") by SpectraA Technology Solutions Limited ("Company") (referred to as the "Offer").

We, Bhojak Lunawat & Company, Chartered Accountants, the peer-reviewed statutory auditor of the Company, have received a request from the Company to verify and certify the details of outstanding dues to creditors of the Group as on March 31, 2026.

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

Particulars	No. of Creditors		Amount (in lakhs)	
Outstanding dues to material creditors		**1**	-	-
Outstanding dues to micro, small and medium enterprise	-	-	-	-
Outstanding dues to other creditors	1	1	1,216.15	**1,216.15**
Outstanding dues to other than material creditors	**435**	**435**	2,204.44	**2,204.44**
Total Outstanding Dues		**436**		**3,420.59**

For purposes of the disclosure in Red Herring Prospectus and the 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 5% of the value of trade payables of the Company as on March 31, 2026 as per the Restated Consolidated Financial Statements, pursuant to a resolution dated February 25, 2026; and the amounts 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 table above.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India.

We hereby consent to the extracts of this certificate being used in the Red Herring Prospectus and the Prospectus of the Company, and any other documents and materials as may be required, in connection with the Offer. 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

Bhojak Lunawat & Company
BIKANER
Chartered Accountants

applicable law.

We undertake to inform you promptly, in writing of any changes to the above information as informed to us by the Company that are brought to our attention by the management until the Equity Shares commence trading on the relevant stock exchange where the Equity Shares of the Company are proposed to be listed (the "**Stock Exchange**"), pursuant to the Offer. 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 Offer.

This certificate may be relied on by the Book Running Lead Manager and the Legal Advisor in relation to the Offer.

Yours sincerely,

For BHOJAK LUNAWAT & COMPANY
Chartered Accountants
ICAI Firm Registration No.: 027566C

Bhojak Lunawat & Company
BIKANER
Chartered Accountants

Prafful Bhojak
Partner
Membership No: 166845
Place: Bikaner
Date: September 8, 2026
UDIN: 26166845UWOLTU8382