S S P J & Co.
CHARTERED ACCOUNTANTS
(Peer Reviewed Firm)
Firm Registration No. 018083N

We, M/s. S S P J & Co., Chartered Accountants, have been requested by **ENERGY-MISSION MACHINERIES (INDIA) LIMITED** (*formerly known as Energy-Mission Machineries (India) Private Limited)* (CIN: L29100GJ2011PLC063696) ("the Company") to certify the object-wise utilization of the proceeds of its Initial Public Offer ("IPO") amounting to ₹4,115.16 lakhs. certify the object wise utilization of the issue proceeds from Initial Public Offering for the purpose of submission to National Stock Exchange.

The equity shares are listed on the SME Platform (NSE Emerge) of National Stock Exchange of India Limited. This certificate is for submission to National Stock Exchange of India Limited.

Management's Responsibility
The preparation of the statement of utilisation of issue proceeds and the maintenance of the underlying books of account and records are the responsibility of the management of the Company.

Our Responsibility
Our responsibility is to provide reasonable assurance on the statement based on our examination of the books of account, bank statements of the public issue account and other relevant records of the Company. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.

Opinion
Based on our examination of the relevant documents, and according to the information and explanations given to us, we certify that the actual utilisation of the IPO proceeds as on 30th September, 2026 is as under:

(Rupees in Lakhs)

Sr. No.	Object as disclosed in the Prospectus	Amount disclosed in the Prospectus	Actual utilized amount	Unutilized amount	Remarks
1	Funding of capital expenditure towards civil construction work at existing manufacturing unit located at Sanand, District Ahmedabad, Gujarat	686.40	686.40	Nil	Full Utilized
2	Funding of capital expenditure towards installation of new plant & machineries	742.93	726.49	16.44	Savings of ₹16.44 lakhs re-allocated to GCP

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3	To meet working capital requirements	1,500.00	1,498.92	1.08	Savings of ₹1.08 lakhs re-allocated to GCP
4	General Corporate Purpose	858.92	876.44	(17.52)*	Excess funded from savings under Sr. 2 & 3; within 25% limit
5	Issue Expenses	326.91	326.91	Nil	Full Utilized
	Total	**4,115.16**	**4,115.16**	**Nil**	**Nil**

**Represents excess utilisation over the amount disclosed in the Prospectus.*

We further certify that the excess utilisation of ₹17.52 lakhs towards General Corporate Purposes has been funded entirely out of savings under the objects "Installation of new plant & machineries" (₹16.44 lakhs) and "Working capital requirements" (₹1.08 lakhs). The aggregate amount utilised towards General Corporate Purposes is ₹876.44 lakhs, which is 21.30% of the gross issue proceeds of ₹4,115.16 lakhs. This is within the ceiling of 25% of the amount raised prescribed under Regulation 230(2) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The entire issue proceeds have been fully utilised and no amount remains unutilised as on 30th September, 2026.

Restriction on Use

This certificate is issued solely at the request of the Company for submission to National Stock Exchange of India Limited and should not be used for any other purpose. M/s. S S P J & Co. shall not be liable to the Company or to any other person for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment

For and on behalf of
S S P J & Co.
Chartered Accountants
Reg. No. 018083N

S S P J & CO. PRN-018083N Chartered Accountants

CA Sujata Kapila
Partner
M. No. 515235
UDIN: 26515235LAXMPV6076
Date: 14-11-2026
Place: Ahmedabad