

GOYAL GOYAL & CO.

Chartered Accountants

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS

Date: 29.07.2026

To,

The Board of Directors

BENCH MARK INFOTECH SERVICES LIMITED

(Formerly known as "BENCHMARK INFOTECH SERVICES PRIVATE LIMITED")

P-118, Swami Swarupananda Sarani,

4th Floor,

Kolkata-700054

West Bengal

GYR Capital Advisors Private Limited

428, Gala Empire, Near JB Tower,

Drive in Road, Thaltej,

Ahmedabad-380 054,

Gujarat, India.

(GYR Capital Advisors Private Limited referred to as the "Book Running Lead Manager")

Dear Sir(s),

Sub: Proposed initial public offering of equity shares of ₹ 10 each (the "Equity Shares") of BENCH MARK INFOTECH SERVICES LIMITED (Formerly known as "BENCHMARK INFOTECH SERVICES PRIVATE LIMITED") (the "Company" and such offering, the "Issue")

I, Hemant Goyal, partner of Goyal Goyal & Co., Chartered Accountants, have received a request from the Company to verify and certify the details of outstanding dues to creditors of the Company as on March 31, 2026.

Accordingly, based on the Audited Restated Financial Statements included in the Draft red herring prospectus/ red herring prospectus /prospectus to be filed by the Company., information and explanations received from Company, we confirm the following details:

Particulars	No. of Creditors	Amount (₹ in Lakhs)
Outstanding dues to micro, small and medium enterprises	7	183.95
Material Creditors Others	2	1,236.95
Outstanding dues to other creditor	260	2,027.38
Total Outstanding Dues	269	3448.28

For purposes of the disclosure in Draft red herring prospectus/ red herring prospectus /prospectus to be filed by the Company. 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 ₹ 1,72,41,407.65 (5% of total outstanding creditors) pursuant to a resolution dated July 29, 2026; and the amounts owed

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as of March 31, 2026, 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 tables below.

Creditors of amount more than ₹ 1,72,41,407.65 (5% of total outstanding creditors)

Name Of Creditor	Amount (₹)
Ingram Micro India Private Limited	298.67
Silicon Techlab Private Limited	938.28
Total	1,236.95

We hereby confirm that we have conducted our examination of the information given in this certificate (including the annexures thereto) in accordance with the 'Guidance Note on the Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India ("ICAI"), as revised from time to time, to obtain a reasonable assurance that such details are in agreement with the books of accounts and other relevant records provided to us, in all material respects; the aforesaid Guidance Notes requires that we comply with the ethical requirements of the 'Code of Ethics' issued by the ICAI, as revised from time to time. We also confirm that 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 the ICAI.

We hereby consent to the extracts of this certificate being used in the Draft red herring prospectus/ red herring prospectus /prospectus (the "Offer Documents"), and any other documents and materials as may be required, in connection with the Issue. 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 Issue and in accordance with applicable law.

We undertake to inform you promptly, in writing of any changes to the above information that are brought to our attention by the management until the Equity Shares commence trading on the Emerge Platform of National Stock Exchange Limited where the Equity Shares are proposed to be listed ("Stock Exchange") pursuant to the Issue. 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 Issue.

This certificate may be relied on by the Book Running Lead Manager and the legal advisor in relation to the Issue.

For Goyal Goyal & Co.
Chartered Accountants
(Firm's Registration No. – 015069C)

Hemant Goyal
(Partner)
Membership No. 405884
(UDIN -26405884GCUEXR7875)
Place: Kolkata
Date : July 29 ,2026

