

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS AND MSMEs

To,

The Board of Directors,
M R MANIVENI FOODS LIMITED
S.NO.220/3A-3B, Madhavaram-Redhills High Road,
(Near Vadaperumbakkam), Madhavaram
Chennai, Tamil Nadu, 600060

AND

Capital Square Advisors Private Limited
208, 2nd Floor, AARPEE Centre,
MIDC Road No.11, CTS70,
Andheri - East, Mumbai – 400093

(Capital Square Advisors Private Limited referred to as the “Book Running Lead Manager”.)

Re: Proposed initial public offering of equity shares of face value of Rs. 10/- each (the “Equity Shares” and such offering, the “Offer”) of M R MANIVENI FOODS LIMITED (the “Company”)

We, M/s Krishnaan & Co, Chartered Accountants, the present Statutory Auditors of the Company have performed the procedures stated below with respect to amount outstanding to creditors of the Company as on 31st December 2025.

We have performed the following procedures:

- (i) Obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as on 31st December 2025 bifurcated into two categories (i) outstanding dues of small scale undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006) (“**Small Scale Creditors**”), and (ii) outstanding dues of creditors other than Small Scale Creditors (“**Other Creditors**”). The creditors were further divided into “material creditors” and “other than material creditors” based on the materiality policy of the Company.
- (ii) Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements for period ended December 31, 2025, to confirm the accuracy and completeness of such amounts to the extent applicable 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 for the period ended 31st December, 2025.
- (iii) Verified the categories ‘Small Scale Creditors’ and ‘Other Creditors’ from confirmations received from the creditors.

Based on the above procedures, information and explanations provided by the management of the Company, we confirm:

- (i) As of 31st December 2025, the Company does not owe any amount to any creditor other than as described in **Annexure A**, the summary of which has been provided in **Annexure D**.
- (ii) As of 31st December 2025, the Company does not owe any amount to any micro, small and medium enterprises or other creditors, other than as described in **Annexure C**, the summary of which has been provided in **Annexure D**.



- (iii) As of 31st December 2025, the Company does not owe any amount to any material creditor, other than as described in **Annexure B**, the summary of which has been provided in **Annexure D**. 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 1st March 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 10 Lakhs.

We have conducted our examination in accordance with the “Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)” (“**Guidance Note**”) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have also 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.

This certificate is issued for the sole purpose of the Offer and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the red herring prospectus, red herring prospectus, prospectus and any other material used in connection with the Offer, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the offer documents.

We confirm that the information above is true, fair, correct, accurate, not misleading and without omission of any matter that is likely to mislead and adequate to enable investors to make a well-informed decision.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Offer.

We undertake to update you in writing of any changes in the abovementioned position, until the date the Equity Shares issued pursuant to the Offer commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

Yours faithfully,

For and on behalf of
KRISHAAN & CO
Chartered Accountants
FRN: 001453S



K Sundarrajan
Partner
Membership No.: 208431
UDIN: 26208431FWHXBV3166



Place: Chennai
Date: 6th May 2026

Encl: As above

CC:

Legal Counsel to the Offer

Mindspright Legal, Law Firm
712-714, 7th floor, C-Wing, Trade World,
Kamala Mills Compound, Senapati Bapat Marg,
Lower parel (West), Mumbai-400013

Annexure A

Amount Due to Creditors as of 31st December, 2025**M R MANIVENI FOODS LIMITED**

Sundry Creditors –

Sr. No.	Particulars	Balance as on 31.12.2025
1	AMRIT PULSES	16419379.00
2	GOTHAI DAL TRADERS - CRS	7329434.50
3	PULSE EMPORIUM - CHENNAI	3410985.00
4	A. RAZAK & SONS CRS	1924498.00
5	DHANALAKSHMI TRADERS-CHENNAI	1899713.00
6	AGT FOODS INDIA PVT LTD	1889827.00
7	M.M IMPEX	1671640.00
8	SHAKAMBRI KHADYA BHANDAR	1668810.00
9	S L V POLY PACK	1048952.00
10	M.R.C.&SONS	580520.00
11	MURUGAN TRADERS	408571.42
12	T.CHIDAMBARA NADAR	127074.00
13	K G L ENERY TRADING COMPANY	114716.00
14	SUPERIOR AGRO CROPS (P) LTD	28561.00
15	GUJARAT TARDERS	1878824.00
16	GIRISH RAMNANI HUF	1748616.00
17	HONESTY TRADE MART	1703700.00
18	TRIMURTI POLYCHEM PVT LTD	690561.00
19	SPECTRAPECK AUTOMATION PVT LTD	355540.00
20	PBR ENTERPRISES	276373.00
21	SHAKTHI OIL REFINERIES	237500.00
22	GLOBAL EPC INDIA PVT LTD	104400.00
23	SMILE AGRI STORAGES	77755.00
24	RISHI PEST CONTROL SERVICE	76110.00
25	S.I.P.DHANASEKARAN	69261.00
26	VAISHNAVI BUSINESS PROMOTERS	63674.00
27	R.V.RAJA THIRUSANGURAJ AND SONS	45860.00
28	R R NEW TRADERS	41729.00
29	STAR ENGINEERING EQUIPMENTS	38296.00
30	HIRA TRADERS CRS	30837.00
31	S.MURALI EMERY WORK	29400.00
32	USP PACKAGING SOLUTIONS PVT LTD	22674.00
33	SOUTHREN MILL STORES	18408.00
34	SRI KARKUVEL AGENCY	5684.00
35	V.R.VEMRAJ AND BROTHERS	3000.00
36	KOMAS COLD STORAGE	1558.00
	Grand Total	46042440.92



Amount Due to Material Creditors as on 31.12.2025

Sr. No.	Particulars	Balance as on 31.12.2025
1	AMRIT PULSES	16419379.00
2	GOTHAI DAL TRADERS - CRS	7329434.50
3	PULSE EMPORIUM - CHENNAI	3410985.00
4	A. RAZAK & SONS CRS	1924498.00
5	DHANALAKSHMI TRADERS-CHENNAI	1899713.00
6	AGT FOODS INDIA PVT LTD	1889827.00
7	GUJARAT TARDERS	1878824.00
8	GIRISH RAMNANI HUF	1748616.00
9	HONESTY TRADE MART	1703700.00
10	M.M IMPEX	1671640.00
11	SHAKAMBRI KHADYA BHANDAR	1668810.00
12	S L V POLY PACK	1048952.00
	Total	42594378.50



Annexure C

Amount Due to Micro, Small and Medium Enterprises, as of 31.12.2025

Sr. No.	Name of MSME Creditor	Amount
1	AMRIT PULSES	16419379.00
2	GOTHAI DAL TRADERS – Crs	7329434.50
3	Pulse Emporium – Chennai	3410985.00
4	A. Razak & Sons Crs	1924498.00
5	DHANALAKSHMI TRADERS-CHENNAI	1899713.00
6	AGT Foods India Pvt Ltd	1889827.00
7	M.M Impex	1671640.00
8	Shakambri Khadya Bhandar	1668810.00
9	S L V POLY PACK	1048952.00
10	M.R.C.&SONS	580520.00
11	MURUGAN TRADERS	408571.42
12	T.Chidambara Nadar	127074.00
13	K G L ENERY TRADING COMPANY	114716.00
14	Superior Agro Crops (P) Ltd	28561.00
	Total	38522680.92

Annexure D

Summary of Amounts Due to Micro, Small and Medium Enterprises

As of 31.12.2025, the Company owed a total sum of Rs. 3,85,22,680.92 to a total number of 14 micro, small and medium enterprises.

Summary of Amounts Due to Material Creditors

As of 31.12.2025, the Company owed a total sum of Rs. 4,25,94,378.50 to a total number of 12 material creditors.

Summary of Amounts Due to Other Creditors

As of 31.12.2025, the Company owed a total sum of Rs. 75,19,760.00 to a total number of 22 creditors (including material creditors) other than MSME Creditors.

