S V J K AND ASSOCIATES
Chartered Accountants
CA INDIA

To,

The Board of Directors,
Johnsoncab Electricals Limited
(Formerly known as Johnsoncab Electricals Pvt. Ltd.
Survey No. 930, Jagudan Char Rasta,
Mehsana-Ahmedabad Highway, At Linch,
Jagudan, Mahesana 382710
Gujarat.

CC:
ISK Advisors Private Limited
501, A. N. Chambers
130, Turner Road, Bandra West,
Mumbai-400 050.

(ISK Advisors Private Limited Referred to as the "Book Running Lead Manager")

Dear Sir,

Sub: Certificate on OUTSTANDING DUES TO CREDITORS

Ref: Proposed initial public offering of equity shares of face value of ₹10 each ("Equity Shares") by Johnsoncab Electricals Limited (the "Company") through a fresh issue of equity shares (the "Offer")

This Certificate is issued in accordance with the terms of our engagement dated April 15, 2026 as **Peer Reviewer and Statutory Auditor of the company**. We, **S V J K AND ASSOCIATES**, Chartered Accountants, have received a request from the board of directors 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 Offer Document (Draft Red Herring Prospectus, Red Herring Prospectus, and Prospectus) information and explanations received from Company, we confirm the following details:

Particulars	No. of Creditors	Amount (₹in lakhs)
Outstanding dues to micro enterprise and small enterprises (crossing the threshold limit)*	2	152.42
Outstanding dues to micro enterprise and small enterprises (other than crossing the threshold limit)*	52	289.05
Outstanding dues to other creditors (crossing the threshold limit)	6	571.91
Outstanding dues to other creditors (Below the threshold limit)	36	70.92
Total Outstanding Creditors	**96**	**1084.30**

807, Phoenix, Opp. New Girish Cold Drinks, Near Vijay Cross Road, Navrangpura, Ahmedabad, 380009.
Email: info@svjkadvisors.com Website: www.svjkadvisors.com Contact: 079 4594 0050

*The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006 ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2026 has been based on information received and available with the Company.

For purposes of the disclosure in the Offer Document 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 **Rs. 54.14** lakhs (5% of total due to such creditors of the restated trade payables of the Company as of end of the most recent financial period covered in the Restated**) pursuant to a resolution dated April 25, 2026; and the amounts owed as of, 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.

Name of creditors	**Amount (₹.in Lakhs)**
Maruti Recycling	167.81
Hkl Industries Private Limited	100.00
Parmeshwar Metal Ltd	99.41
Shrinathji Polymers	92.20
Ddev Plastiks Industries Limited	72.61
Tricon Energy India Private Limited	68.09
N B Wire Drawing Industries	63.99
Uday Wire Private Limited	60.22

We hereby confirm that we have conducted our examination of the information given in this certificate 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 "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.

S V J K AND ASSOCIATES
FRN: 135182W
AHMEDABAD
CHARTERED ACCOUNTANTS

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 SME Platform of BSE 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 in relation to the Issue.

Yours sincerely,

For, M/s. S V J K AND ASSOCIATES
Chartered Accountants
Firm Reg. No: 135182W
PRC No: 014698

Reeturaj

S V J K AND ASSOCIATES
FRN : 135182W
AHMEDABAD
CHARTERED ACCOUNTANTS

Reeturaj Verma
Partner
Membership No: 193591
UDIN No: 26193591ONJXFL2618

Place: Ahmedabad
Date: 28th July, 2026