

CERTIFICATE FOR AMOUNTS OWED TO SMALL SCALE UNDERTAKINGS AND OTHER CREDITORS

To,

The Board of Directors

JK Salt Limited

First Floor, Laxmi Complex, New Market, Sambhar Lake,
Jaipur, Sambhar, Rajasthan, India, 303604

And

Flookup Capital Advisors Private Limited

A 589 Vidhyut Nagar, Prince Road,
Shyam Nagar, Jaipur, Rajasthan, India, 302019

(Flookup Capital Advisors Private Limited to as the "Book Running Lead Manager" or the "BRLM")

Re: Proposed initial public offering of equity shares of face value of Rs. 10 each ("Equity Shares" and such initial public offer, an "IPO" or "Issue") of JK Salt Limited (the "Company").

Dear Sir,

1. We, **R Dangayach & Co.**, Chartered Accountants, Statutory Auditors of **JK Salt Limited** (the "Company"), have been requested by the Company to certify the "Amounts owed to Small Scale Undertakings and other Creditors" of the Company basis the Restated Financial Statement or Information for the financial years ended March 31, 2026, 2025 and 2024, for inclusion in the Draft Red Herring Prospectus (collectively, the "Offer Documents") to be filed in connection with the proposed Issue, as required under Part A of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations").

Management's Responsibility

2. The preparation of the Restated Financial Information and the Other Financial Information, including the computation of the accounting ratios set out in **Annexure A**, is the responsibility of the management of the Company. This includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of such information, and ensuring compliance with the SEBI ICDR Regulations and other applicable laws.

Our Responsibility

3. Our responsibility is to provide reasonable assurance that the Other Financial Information in Annexure A has been accurately extracted and computed from the Restated Financial Information of the Company for the Relevant Periods, audited/examined by us, and the relevant records and documents produced to us.
4. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.



5. 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.
6. For the purpose of this certificate, we have performed the following procedures:
 - a) Obtained the Restated Financial Information of the Company for the Relevant Periods;
 - b) Verified the arithmetical accuracy of the computations; and
 - c) Obtained necessary representations from the management.

Opinion

7. Based on our examination as above, and the information and explanations given to us, we certify that the Other Financial Information of the Company for the Relevant Periods, as set out in **Annexure A** to this certificate, has been accurately computed from the Restated Financial Information and is in accordance with the requirements of the SEBI ICDR Regulations.

Restriction on Use

8. This certificate is issued at the request of the Company for onward submission to the BRLM, for inclusion in the Offer Documents to be filed with SEBI, the SME Platform of Bombay Stock Exchange Limited (the "Stock Exchange") and the Registrar of Companies, Rajasthan at Jaipur, and for any other material used in connection with the Issue. It may also be relied upon by the BRLM and the legal advisors to the Issue.
9. We consent to this certificate being included in the Offer Documents and made available for inspection as a material document. We also consent to being named as an "expert" in the Offer Documents, as defined under Section 2(38) of the Companies Act, 2013, in respect of this certificate.

Yours faithfully,

M/s R Dangayach & Co
Chartered Accountants
Firm Registration No: 022062C


Raghav Dangayach
M. No. 433600
UDIN: 26433600VZZTWI2480



Date: 28th September, 2026
Place: Jaipur

ANNEXURE-A

The Board of Directors of JK Salt, the company, considers dues exceeding 5% of the Company's total Trade payables as per last audited financial statements, to small scale undertakings and other creditors as material dues for the Company. The trade payables for the financial year ended on March 31, 2026 were ₹ 1,049.41 Lakhs. Accordingly, a creditor has been considered 'material' if the amount due to such creditor exceeds ₹ 52.47 lakhs. This materiality threshold has been approved by the Board of Directors pursuant to the resolution passed on September 28, 2026. Based on these criteria, details of outstanding dues owed by the Company as on March 31, 2026 are set out below:

(Amount in ₹ Lakhs, unless otherwise stated)

Types of creditors	Number of creditors	Amount involved
Material- Micro, small and medium Enterprises	0	0
Other than material - Micro, small and medium Enterprises	9	107.68
Material - Other Creditors	5	577.09
Other Creditors	115	364.64
Total	129	1,049.41

Note:

1 As certified by Peer Reviewed Auditor of the Company i.e., M/s. R Dangayach, Statutory Auditors, Chartered Accountants by way of their certificate dated September 28, 2026.

