

To, The Board of Directors Abram Food Limited 605, Pearl Business Park Near Fun Cinema, Netaji Subhash Place, Pitampura, New Delhi- 110034	To, Corporate Makers Capital Limited 611, 6 th Floor, Pragati Tower, Rajendra Place New Delhi – 110008
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Dear sir,

Subject: Details on outstanding dues to creditors

Reference: Proposed public issue of equity shares by Abram Food Limited ("the company")

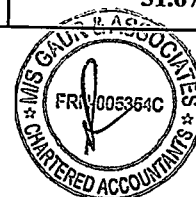
We, the statutory auditors of the company, have received a request from the company to verify and certify the details on outstanding dues to creditors, which will form part of the Draft Red Herring Prospectus/ Red Herring Prospectus / Prospectus ("Offer Document") of the company to be filed with Registrar of Companies, Securities and Exchange Board of India, Stock Exchange BSE-SME, in relation to the public issue.

For the purpose of certifying below table we have reviewed the following documents in relation to the company;

1. Audited & restated financial information of company;
2. Materiality policy of Board of the Company dated December 02, 2024 for identification of Material creditors;

Outstanding Creditors as on March 31, 2025

(₹ in Lakhs)		
Particulars	Number of Creditors	Amount
Total Outstanding dues to Micro, Small & Medium Enterprises	1	8.01
Total Outstanding dues to Creditors other than Micro, Small & Medium Enterprises	2	23.66
Total	3	31.67



Details of Outstanding Overdues to Material Creditors as on March 31, 2025

(₹ in Lakhs)

Particulars	Number of Creditors	Amount
Total Outstanding dues to Material Creditors:		
Total Outstanding dues to Micro, Small & Medium Enterprises	1	8.01
Total Outstanding dues to Creditors other than Micro, Small & Medium Enterprises	1	23.62
Total	2	31.63

The list of all the creditors is attached in **Annexure A**.

This certificate may be relied upon by the legal counsels and lead managers appointed in relation to the offer. We hereby consent to the extracts of this certificate being used in the offer document in connection with the offer and for submission to the Securities and Exchange Board of India, relevant stock exchanges and any other authority as may be required. We further consent to the aforementioned details being included for the records to be maintained by the lead managers in connection with the offer and in accordance with applicable laws.

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.

We undertake to inform you promptly, in writing of any changes, intimated to us by the management of the company, to the above information until the equity shares commence trading on the relevant stock exchanges, 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 exchanges, pursuant to the issue.

For Gaur & Associates

Chartered Accountants

FRN No.:005354C



Satish Kumar Gupta

Membership No.:016746

UDIN: 25016746M6YFW3798

Date: 05/06/2025

Place: Delhi

cc:

Legal Counsel to the Issue

Zenith India Lawyers,

D-49, Sushant Lok-3,

Sector-57, Gurugram, Haryana-122003

ANNEXURE A

Sr. No.	Name of Creditors	Amount	MSME/Non-MSME
1.	N.R. Aeren Agro Private Limited	8,00,625/-	MSME
2.	Sandeep Khandelwal	3,608/-	Non-MSME
3.	Shree Jee Enterprises	23,62,400/-	Non-MSME
	Total	31,66,633/-	

