B.B. & Associates
Chartered Accountants

B-2557, First Floor
DSIIDC, Narela
New Delhi - 110040

CERTIFICATE ON OUTSTANDING DUE TO THE CREDITORS

Date**:** August 3, 2026

To:

The Board of Directors
Molbio Diagnostics Limited
Plot No. L-46,
Phase II-D Verna Industrial Area,Verna,
South Goa, Salcete, Goa, India, 403722

Kotak Mahindra Capital Company Limited
1st Floor, 27 BKC
Plot No. C-27, 'G' Block
Bandra Kurla Complex
Bandra (East), Mumbai - 400 051
Maharashtra, India

IIFL Capital Services Limited (*formerly known as IIFL Securities Limited*)
24th Floor, One Lodha Place
Senapati Bapat Marg, Lower Parel (West)
Mumbai - 400 013
Maharashtra, India

Jefferies India Private Limited
Level 16, Express Towers,
Nariman Point, Mumbai – 400 021,
Maharashtra, India

Motilal Oswal Investment Advisors Limited
Motilal Oswal Tower
Rahimtullah Sayani Road
Opposite Parel ST Depot
Prabhadevi, Mumbai 400 025
Maharashtra, India

(Kotak Mahindra Capital Company Limited, IIFL Capital Services Limited (*formerly known as IIFL Securities Limited*), Jefferies India Private Limited, Motilal Oswal Investment Advisors Limited and any other book running lead managers which may be appointed in relation to the Offer are collectively referred to as the "**Book Running Lead Managers**" or the "**BRLMs**")

Re: Proposed initial public offering of equity shares of face value of ₹ 1 each of Molbio Diagnostics Limited (the "Company") ("Equity Shares") by way of a fresh issue of Equity Shares of the Company (the "Fresh Issue") and an offer for sale by certain existing shareholders of the Company (the "Selling Shareholders" and such offer for sale, the "Offer for Sale", together with the Fresh Issue, the "Offer")

We, **B.B. & Associates (FRN:** 023670N), Independent Chartered Accountants, have been informed that the Company proposes to file the red herring prospectus ("**RHP**") and subsequently the prospectus with the Registrar of Companies, Goa, Daman and Diu at Panaji ("**RoC**"), in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**ICDR Regulations**").

In relation to the Company and its subsidiaries, we have been appointed by the Company in terms of our engagement letter dated July 10, 2024 in relation to the Offer. We have received a request from the Company to provide certain confirmations in relation to creditors of the Company.

We have performed the procedures stated below with respect to amount outstanding to creditors of the Company as of March 31, 2026:

(i) Obtained the complete schedule of creditors along with outstanding balances, prepared by the management of the Company, as of March 31, 2026 and bifurcated into two categories (i) outstanding dues of micro, small and medium undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006, as amended) ("**Micro, Small and Medium Enterprises**"), and (ii) outstanding dues of creditors other than Micro and Small Enterprises ("**Other Creditors**"). The creditors were further bifurcated into "material creditors" and "other than material creditors" based on the materiality policy of the Company.

(ii) Resolution passed by the Board of Directors of the Company dated August 19, 2025 for approval of the materiality threshold for the identification of material creditors.

(iii) Reviewed the restated consolidated summary statements of the Company for the financial year ended March 31, 2026, March 31, 2025, March 31, 2024, prepared in accordance with Indian Accounting Standards under section 133 of the Companies Act, 2013, read with the rules made thereunder, as amended, and restated in accordance with the SEBI ICDR Regulations and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**"), and the examination report dated July 24, 2026 thereon,(the "**Restated Consolidated Financial Information**").

(iv) Compared the amount outstanding as per the schedule obtained in (i) above with the Restated Consolidated Summary Statements, along with ledger accounts of creditors on sample basis.

(v) Verified the creditors covered in the category of 'Micro, Small and Medium Enterprises' from information available with the Company in this regard.

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

a. As of March 31, 2026, the Company does not owe any amount to any material creditor, other than as described in **Annexure A**.

   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 August 19, 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 is equivalent to or in excess of 5% of the trade payables of the Company as at the end of the most recent financial period covered in the Restated Consolidated Summary Statements included in the Offer Documents.

b. As of March 31, 2026, the Company does not owe any amount to any Micro, Small and Medium Enterprises (including capital creditors), other than as described in **Annexure B**.

c. As of March 31, 2026, the Company does not owe any amount to any creditors (including capital creditors), other than as described in **Annexure C**.

d. A reconciliation between party wise listing of creditors as provided to us by the management of the Company and amount as appearing in the Restated Consolidated Summary Statements (as prepared by the management) is given in **Annexure D**.

We have 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 (the **"ICAI"**). We hereby confirm that while providing this certificate we have complied with the Code of Ethics and the Standards on Quality Management (SQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the Institute of Chartered Accountants of India.

We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. This certificate is issued for the purpose of the Offer, and can be used, in full or part, for inclusion in the RHP, the prospectus and any other material used in connection with the Offer (together, the "**Offer Documents**") which may be filed by the Company with SEBI, Stock Exchanges, RoC and / or any other regulatory or statutory authority.

We hereby consent to our name and the aforementioned details being included in the Offer Documents and/or consent to the submission of this certificate as may be necessary, to the SEBI, RoC, Stock Exchanges and/or any other regulatory/statutory authority as may be required and/or for the records to be maintained by the BRLMs in connection with the Offer and in accordance with applicable law.

We also consent to the inclusion of this certificate as a part of "*Material Contracts and Documents for Inspection*" in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Offer Closing Date.

This certificate can also be uploaded on the repository portal of the Stock Exchanges as required pursuant to the SEBI circular dated December 5, 2024 and the subsequent requirements of the Stock Exchanges / SEBI, as applicable.

This certificate may be relied on by the Company, the BRLMs, their affiliates and the legal counsel to each of the Company and the BRLMs appointed in relation to the Offer and to assist the BRLMs in conducting and documenting their investigation of the affairs of the Company in connection with the Offer. We hereby consent to this certificate letter being disclosed by the BRLMs, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or on the request of the Stock Exchanges or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation or (iii) for the records to be maintained by the BRLMs and in accordance with applicable law.

We undertake to immediately communicate, in writing, any changes to the above information/confirmations, as and when: (i) made available to us; or (ii) we become aware of any such changes, to the BRLMs and the Company until the Equity Shares allotted in the Offer commence trading on the Stock Exchanges. In the absence of any such communication from us, the Company, the BRLMs and the legal advisors appointed with respect to Offer can assume that there is no change to the information/confirmations forming part of this certificate and accordingly, such information should be considered to be true and correct.

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All capitalized terms used but not defined herein shall have the meaning assigned to them in the Offer Documents.

Yours Sincerely,

For and on behalf of
B.B. & Associates
Chartered Accountants
ICAI Firm Registration No.: 023670N
Balwan Bansal
Digitally signed by Balwan Bansal
Date: 2026.08.03 14:29:32 +05'30'
Balwan Bansal
Partner
Membership No.: 511341
Peer Review Certificate No. 015429
UDIN: 26511341EYZLGW9560

Place: New Delhi
Date: August 3, 2026

CC:

Domestic Legal Counsel to the Book Running Lead Managers

Cyril Amarchand Mangaldas
3rd Floor, Prestige Falcon Towers
19, Brunton Road
Off M.G. Road, Bengaluru 560 025
Karnataka, India

International Legal Counsel to the Book Running Lead Managers

Hogan Lovells Lee & Lee
50 Collyer Quay
#10-01 OUE Bayfront
Singapore – 049 321

Domestic Legal Counsel to the Company

Khaitan & Co
Max Towers
7th & 8th Floors, Sector 16B
Noida, Gautam Buddh Nagar 201 301
Uttar Pradesh, India

Annexure A

Amounts due to Material Creditors as of March 31, 2026

Names of Material Creditors	Amount involved (in INR million)
Temen Tech	366.65
IRay Imaging Technology (Haining) Ltd.	158.32
Innocare Optoelectronics Corporation	152.58
Total	**677.55**

Annexure B
Amounts Due to Micro, Small and Medium Enterprises (including capital creditors) as of March 31, 2026

Number of Micro, Small and Medium Enterprises *	Amount involved (in INR million)
247	205.84

* *As defined under the Micro, Small and Medium Enterprises Development Act, 2006.*

Annexure C
Amounts due to Micro, Small and Medium Enterprises, material creditors and other creditors (including capital creditors) as of March 31, 2026

Types of Creditors	Number of Creditors	Amount involved (₹ in million)#
Micro, Small and Medium Enterprises*	247	205.84
Material Creditors	3	677.55
Other Creditors	440	688.49
Total	**690**	**1,571.88**

**As defined under the Micro, Small and Medium Enterprises Development Act, 2006.*
#This excludes an amount of ₹ 488.70 million in relation to provision for expenses and includes capital Creditors amounting to ₹ 65.56 million.

ANNEXURE D

Reconciliation of amount as appearing in Restated Consolidated Summary Statements and table above:

Particulars	Legends	Amount
Amount as per summary (Including capital creditors)	**A**	1,571.88
Reconciliation items:		
Add: Provision for expenses		488.70
Total reconciling items	**B**	**488.70**
Total creditor balances	**A+B**	**2,060.58**
Amount of trade payable (Including capital creditors) as per Restated Consolidated Summary Statements		2,060.58
Difference		-

**Includes capital Creditors amounting to 65.56 million.*