KAPIL KUMAR AGGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Add: SHAH ROAD, SHASTRI A57(1), AMANI NAGAR JAIPUR RAJASTHAN 302016

CERTIFICATE

Regarding implementation of Resolution Plan, liabilities arising thereunder and status of charge/encumbrance over immovable property

Date: 12/10/2026

TO WHOMSOEVER IT MAY CONCERN

This certificate is issued at the request of Haryana Telecom Limited ("HTL" / "the Company") for submission to the concerned Real Estate Regulatory Authority ("RERA") in connection with the Company's application/submission before RERA.

Registered Office: 82 Raipur Kalan, 2nd Floor, Raipur Kalan, Chandigarh, India – 160102.

Basis of certification

On the basis of the information and explanations provided to us by the management of the Company, the books of account and records made available to us, and after examining the documents produced before us, including the order dated 12 April 2023 passed by the Hon'ble National Company Law Tribunal, Chandigarh Bench ("NCLT") approving the Resolution Plan in CP (IB) No. 515/Chd/Chd/2019, the order dated 9 November 2023 passed by the Hon'ble National Company Law Appellate Tribunal ("NCLAT"), the order dated 22 April 2025 passed by the Hon'ble Supreme Court of India, the approved Resolution Plan and its addenda, and the property documents made available to us, we certify as follows, subject to the qualifications and limitations stated herein.

1. Corporate insolvency resolution process and revival

The Company underwent a Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016. The Resolution Plan submitted by the Successful Resolution Applicant was approved by the Hon'ble NCLT, Chandigarh Bench, vide order dated 12 April 2023. The challenge to the approval was dismissed by the Hon'ble NCLAT on 9 November 2023, and the Hon'ble Supreme Court of India, vide order dated 22 April 2025 in Civil Appeal Nos. 8218–8219 of 2023, declined to interfere with the NCLAT order and dismissed the appeals. The Company thereafter proceeded with implementation of the approved Resolution Plan in accordance with the applicable orders and extensions/clarifications granted by the competent forum.

2. Liabilities and payments arising under the Resolution Plan

Based on the books and records, payment evidence and confirmations produced to us by the management, the amounts payable under the approved Resolution Plan, including payments allocated towards the relevant creditor claims, statutory dues and insolvency resolution process costs, have been paid/discharged in accordance with the Resolution Plan, as represented to us and supported by the records examined. Accordingly, as on the date of this certificate, no amount remains outstanding for payment by the Company in respect of liabilities specifically dealt with and payable under the approved Resolution Plan, subject to the scope and limitations stated below.

3. Statutory liabilities from the Effective Date

On the basis of the records and explanations made available to us, and the management's representation that all applicable statutory dues arising for periods from the Effective Date (as defined in the approved Resolution Plan) have been duly discharged or paid when due, we have not been informed of any outstanding default in statutory liabilities of the Company arising from the Effective Date up to the date of this certificate. This statement is confined to the periods and records examined and should not be read as an independent certification of every statutory filing, assessment, demand or liability unless specifically verified from the relevant department records.

4. Liabilities relating to periods prior to the Effective Date

This certificate does not express any opinion or give any confirmation as to the existence, non-existence, amount, enforceability or discharge of any liability, statutory or otherwise, relating to any period prior to the Effective Date of resolution plan, except to the limited extent such liabilities were specifically admitted, dealt with and provided for under the approved Resolution Plan and the relevant payments under that Plan have been made. The treatment of pre-Effective Date claims and liabilities is governed by the approved Resolution Plan and orders of the competent forums.

5. Immovable property and charge/encumbrance status

With reference to the title/registry documents relating to the Company's immovable property produced before us, and based on the books and records of the Company and written representation of its management, no mortgage, charge, lien or other encumbrance created by the Company is reflected as outstanding against the said property in the records/documents examined by us as at the date of this certificate. This statement is limited to the documents and records made available to us and the management representation.

Purpose and restriction on use

This certificate is issued solely at the request of the Company for submission to RERA for the stated purpose. It should not be used, circulated or relied upon for any other purpose without our prior written consent. The certificate is based on information, explanations, records and documents made available to us up to the date of issue and is subject to the qualifications expressly set out above.

For KAPIL KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
(FRN: 008174C)

KAPIL KUMAR AGARWAL & ASSOCIATES
MRN 075689
CHARTERED ACCOUNTANTS

RAJEEV SHARMA
PARTNER
Membership No.: 075689
Place Jaipur
Date: 12/10/2026
UDIN: 26075689JRPYXS5390