To,
The Board of Directors
EMIAC Technologies Limited (Formerly known as EMIAC Technologies Private Limited)
Registered Address: First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala, Jaipur, Rajasthan, India, 302034

Subject: Independent Certificate on the Statement of Utilization of IPO Proceeds as at 30th September 2026

We, N A V P & Associates, Chartered Accountants, Statutory Auditor of the M/s EMIAC Technologies Limited ("the Company"), having its Registered Office at First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala, Jaipur, Rajasthan, India, 302034, have received a request from the company for providing a report on statement (Annexure A) of utilization of Gross Proceeds of Rs. 3175.20 lakhs received through the Initial public issue of Equity shares of the company.

Management's Responsibility for the statement

1. The preparation of the statement is the responsibility of the Management of "the Company". The Management of "the Company" is responsible for the maintenance of the proper books of accounts and such other records, as necessary. This responsibility includes designing, implementation and maintenance of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation; and making estimates that are reasonable in circumstances.

2. The management of the Company is responsible for ensuring:

    a) Utilization of funds for the purpose these have been raised; and

    b) The adherence to the provision of the Companies Act, 2013 and all the applicable guidelines/regulations specified by the Securities and Exchange Board of India ("SEBI") and the Ministry of Corporate Affairs ("MCA").

NAVP & ASSOCIATES CA FRN No 025043C JAIPUR

Office Address:
Head office: T-0778 Crimson Block, Brigade Lakefront Apartment, EPIP Zone, Seetharampalya Mahadevapura, Bengaluru, Karnataka, India, 560048
Branch Office: Office no 220, Second Floor, Center Tower, Central Spine, Vidhya Dhar Nagar, Jaipur, Rajasthan India 302039 Email: associatesnavp@gmail.com

Auditor's Responsibility

3. It is the responsibility to obtain limited assurance and conclude as to whether the details provided in the statement is in agreement with the unaudited books of accounts and other records for the period from April 01st, 2026 to September 30th, 2026. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend to any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.

4. We conducted our verification an accordance with Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on Auditing Issued by the Institute of Chartered Accountants of India.

5. We have complied with the relevant applicable requirements of the Standards of Quality Control (SQC) 1, Quality Control for Firms that Performs Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

6. A Limited assurance engagement includes performing procedures to obtain sufficient and appropriate evidence that vary in nature, timing and extent than a reasonable engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we performed the following procedures in relation to the statements:

   a. Obtained the details of the object of the Initial public issue of Equity shares of the company.

   b. Obtained details of Utilization of funds and traced the amount mentioned in the statement to the books of accounts for the period from April 01st, 2026 to September 30th, 2026 and Bank Statements and compare the same with the object of the Initial public issue of Equity shares of the company.

   c. Conducted relevant management inquiries and obtained necessary representations.

7. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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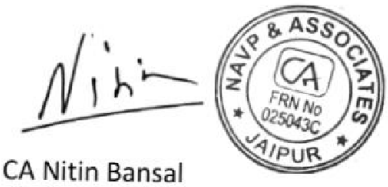
Conclusion

8. Based on our examination as above, and the information and explanations given to us, nothing has come to our attention that cause us to believe that the details provided in the statement are not in agreement with the unaudited books of accounts, other records for the period from April 01st, 2026 to September 30th, 2026.

Restriction on use

9. This certificate has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely for onward submission to the listing department, the Bombay Stock Exchange of India (SME Segment), and is not to be used, referred to or distributed for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing

For N A V P & Associates
Chartered Accountants
Firm Registration No. 025043C



CA Nitin Bansal
Partner
Membership No. 430412
UDIN: **26430412FXFAHG8103**
Place: Jaipur
Date: 12th November 2026

Annexure A

Name of the issuer: EMIAC Technologies Limited

For half Year ended: September 30, 2026

1) **Issuer Details:**

Name of the issuer: EMIAC Technologies Limited
Names of the promoter: Divya Gandotra, Shivam Bhateja, Dushyant Gandotra
Industry/Sector to which it belongs: Digital Marketing industry

2) **Issue Details:**

Issue period:27th March 2026 to 08th April, 2026

Type of issue (public/rights): Public

Type of specified securities: EQUITY SHARES

IPO Grading, if any: NA

Issue size (in Lakhs): Gross Proceeds: - Rs 3175.20/-, Net Proceeds: - Rs 2858.10/-

(a) Deviation from the objects: No

(b) Range of Deviation: NA

3) Details of Utilization of funds till September 30 2026:

(Rs in Lakhs)

Objects as stated in the offer document	Projected utilization in the offer document	Actual utilization of funds till September 30 2026	Balanced amount to be utilized	Deviation and variation, if any
Funding requirements towards Purchase of computers, laptops, other related accessories, Purchase of software subscriptions and cloud hosting	572.14	435.71	136.43	Nil
Funding Working Capital Requirements of our Company	880.00	877.72	2.28	Nil

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Hiring of Manpower in our Company	541.50	16.68	524.82	Nil
Branding, Advertisement and Marketing activities	390.00	390.00	Nil	Nil
General corporate purposes	474.46	455.24	19.22	Nil
Issue related Expenses	317.10	314.33	2.77	Nil
Total	**3175.20**	**2489.68**	**685.52**	**Nil**

Declaration:

We declare that this report is based on the format prescribed by the SEBI (ICDR) Regulations, 2018, We further declare that this report provides a true and fair view of the utilization of the issue proceeds.

We declare that we do not have any direct/indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship/interest while reporting the utilization of the issue proceeds by the issuer.

For N A V P & Associates
Chartered Accountants
Firm Registration No. 025043C

NAVP & ASSOCIATES CA FRN No 025043C JAIPUR

CA Nitin Bansal
Partner
Membership No. 430412
UDIN: **26430412FXFAHG8103**
Place: Jaipur
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