IPO PROCEEDS UTILISATION CERTIFICATE

To,
The Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051, Maharashtra, India

Subject: Certificate for the Utilization of Initial Public Offer (IPO) Proceeds

Management's responsibility for the Statement:

1. The Preparation of the information in terms of the requirements of Generally Accepted Accounting Principle (GAAP) is the responsibility of the management of M/s ENS Enterprises Limited, including the preparation and maintenance of all accounting and other relevant supporting records. This responsibility includes the design, 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 the circumstances.

Auditor's responsibility:

2. Pursuant to the requirements of the requirements for certification of fund utilization as stipulated by SEBI and NSE, as per the applicable regulations, our responsibility is to examine the books of accounts and other relevant documents / records of the applicant and to provide reasonable assurance that the information declared in the statement is in accordance with the books of accounts maintained.

3. To conduct our examination of the statement 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 guidance note requires that we comply with the ethical requirements of the code of ethics issued by the Institute of Chartered Accountants of India.

4. To comply 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.



Opinion

1. We have examined the books of accounts and relevant records maintained by ENS Enterprises Limited (hereinafter referred to as "the Company") with respect to the utilization of the proceeds raised from the Initial Public Offer (IPO) of equity shares made by the Company in accordance with the Prospectus dated 07th August 2026.

2. We report that, based on the records produced before us and according to the information and explanations given to us, the Company has utilized the IPO proceeds till 30 September 2026 of FY 2026–27, as per the following details:

Sr. No.	Objects as stated in the offer document	Projected utilization of funds till September 30, 2026	Actual Utilisation of funds till September 30, 2026	Balanced amount to be utilized	Deviation and variation, if any
1.	Gross Proceeds	33,14,20,800			
	Less: Issue Related Expenses	3,27,06,680	3,26,15,255	91,425	-
	Net Proceeds	**29,88,05,545**	**3,26,15,255**	-	-

Sr. No.	Objects as stated in the offer document	Projected utilization of funds till September 30, 2026	Actual Utilisation of funds till September 30, 2026	Balanced amount to be utilized	Deviation and variation, if any
1.	Investment related to enhancement, maintenance and upgrading of existing products through manpower hiring	17,02,00,000	46,40,121	16,55,59,879	-
2.	Investment in upgradation of IT Infrastructure	6,75,21,000	5,99,75,000	75,46,000	-
3.	Repayment of Borrowings	1,20,00,000	1,20,00,000	-	-
4.	General Corporate Purpose (Maximum 15% of Gross Receipts or 10 Crore whichever is lower)	4,89,93,120	4,69,75,000	20,18,120	-

Prakash Sachin & Co. Chartered Accountants New Delhi

	Total	**29,88,05,545**	**12,35,90,121**	**17,52,15,424**	-

We further certify that the above utilization is in compliance with the terms and purposes mentioned in the Prospectus and is in accordance with applicable regulations including those prescribed by SEBI, the Companies Act, and other regulatory authorities.

This certificate is issued at the request of ENS Enterprises Limited for submission to National Stock Exchange (NSE).

For Prakash Sachin & Co.,
Chartered Accountants
Firm Registration No.: 012513C

Prakash Sachin & Co. ★ New Delhi ★ Chartered Accountants

Vikas Kejriwal
Partner
Membership No.: 504075
Date: 28/10/2026
Place: New Delhi
UDIN: 26504075XHVHBC6378