

*Kaushal Dave & Associates*  
Chartered Accountants

**CERTIFICATE ON OUTSTANDING DUES TO CREDITORS**

To,  
**The Board of Directors**  
**Anlon Healthcare Limited**  
101/102 – Silvercoin Complex,  
Opp. Crystal Mall, Kalawad Road,  
Rajkot, Gujarat,  
India – 360005.

And

**Interactive Financial Services Limited**  
Office No. 508,  
Fifth Floor, Priviera,  
Nehru Nagar, Ahmedabad - 380 015  
Gujarat India.

(Interactive Financial Services Limited is referred to as the “Book Running Lead Manager”/“BRLM”)

Dear Sirs,

**Re: Proposed public issue of equity shares of face value of Rs. 10/- each (the “Equity Shares”) of Anlon Healthcare Limited (the “Company”) (the “Issue”)**

**Sub: Certificate on outstanding dues to creditors**

We, **Kaushal Dave & Associates**, the Statutory Auditors of the Company, have performed the procedures stated below with respect to amount outstanding to creditors of the Company for the period ended January 31, 2025.

We have performed the following procedures:

- (i) Obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as on **January 31, 2025** bifurcated into two categories (a) outstanding dues of small-scale undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006) (“**Small Scale Creditors**”), and (b) outstanding dues of creditors other than Small Scale Creditors (“**Other Creditors**”).
- (ii) Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements for period ended, **January 31, 2025**, along with ledger accounts of creditors, minutes of the meetings of the board of directors of the Company, minutes of annual general meetings and extra-ordinary general meetings of the Company for the period ended **January 31, 2025**.
- (iii) Verified the categories ‘Small Scale Creditors’ and ‘Other Creditors’ from confirmations received from the creditors to the extent information available with the Company. Based on the above
- (iv) procedures, information and explanations provided by the management of the Company, we confirm:





*Kaushal Dave & Associates*  
Chartered Accountants

- a. As of January 31, 2025 the Company does not owe any amount to any creditor other than as described in Annexure A, the summary of which has been provided in Annexure C.
- b. As of January 31, 2025 the Company does not owe any amount to any micro, small and medium enterprises, other than as described in Annexure B, the summary of which has been provided in Annexure C.
- c. As of January 31, 2025 the Company does not owe any amount to any material creditor, other than as described in Annexure D, the summary of which has been provided in Annexure C.

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 26, 2024, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Issue Documents if amounts due to such creditor exceed 5% of the Company's trade payables as per restated financial statement.

We conducted our examination of the information given in this certificate (including the annexures thereto) in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' issued by the Institute of Chartered Accountants of India ("ICAI"), as revised from time to time, to obtain a reasonable assurance that such details are in agreement with the books of accounts and other relevant records provided to us, in all material respects; the aforesaid Guidance Note requires that we comply with the ethical requirements of the 'Code of Ethics' issued by the ICAI, as revised from time to time. Further, 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', as revised from time to time.

This certificate may be relied upon by the Company, BRLM and Legal Counsel appointed in relation to the Issue. This certificate is for information and for inclusion in the Draft Red Herring Prospectus, Prospectus, the Preliminary International Wrap/Issuing Memorandum, the Abridged Prospectus and any other addendum thereto of the Company to be submitted/filed with the Securities and Exchange Board of India ("SEBI"), the Registrar of Companies, Ahmedabad at Gujarat ("ROC") and the stock exchanges, or any other material (including in any corporate advertisement or investor presentation made by or on behalf of the Company) to be issued in relation to the Issue (together referred as "Issue Documents") prepared in connection with the Issue or any other document to be issued or filed in relation to the Issue, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and / or for the records to be maintained by the BRLM in connection with the Issue, and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of this certificate.

We confirm that any changes to the above that come to our attention will immediately be intimated to the BRLM and the Legal Counsel to the Issue in writing till the date the Equity Shares of the Company commences trading on the stock exchanges. In the absence of any communication from us, you may assume that there is no change in respect of the matters covered in this certificate.

We hereby indemnify and keep indemnified, saved, defended and harmless the BRLM and Legal Counsel to the proposed Issue of the Company and all persons claiming under them ("Indemnified Persons"), from and against all losses and/or damages arising as a result of the aforementioned representations made by us in order to disclose details of the same in the Issue Documents including the Draft Red Herring Prospectus, the Prospectus, the Preliminary International Wrap/Issuing Memorandum, the Abridged Prospectus, etc., for the Issue or arising as a



*Kaushal Dave & Associates*  
Chartered Accountants

result of any notices, proceedings, litigations, claims, penalties, demands and costs that may be made and/or raised on the Indemnified Persons by any third parties and/or with regard to any matter arising in connection thereto or otherwise by reason of the matter contemplated herein and/or sustained by the BRLM and/or Legal Counsel to the Issue as a result of any statements, representations, assurances, confirmations herein under given being untrue.

All capitalized terms not defined hereinabove shall have the same meaning as defined in the Issue Documents.

Yours sincerely,

For **Kaushal Dave & Associates**

*Kaushal Dave*  
Kaushal V Dave

Partner

Membership No.: 174550

FRN: 143936W

Place: *Rajkot*

Date: *April 14, 2025*

UDIN: 25174550BMLMUV2321



Encl: As above

CC:

**Legal Counsel to the Issue**

**Vidhigya Associates**

A-105, Kanara Business Centre, Link Road,  
Laxmi Nagar, Ghatkopar (East) Mumbai-400075

Contact Person : Rahul Pandey

Email : [rahul@vidhigyaassociates.com](mailto:rahul@vidhigyaassociates.com)



*Kaushal Dave & Associates*  
Chartered Accountants

**Annexure A**

(₹ in Lakhs)	
Particulars	January 31, 2025
Due to Other than Micro and Small Enterprise	1,255.28
<b>Total</b>	<b>1,255.28</b>

**Annexure B**

(₹ in Lakhs)	
Particular	January 31, 2025
Due to Micro and Small Enterprises	44.42
<b>Total</b>	<b>44.42</b>

**Annexure C**

**Summary of Amounts Due to Micro, Small and Medium Enterprises Scale Undertakings**

*As of January 31, 2025, the Company owed a total sum of ₹ 44.42 to a total number of 15 micro, small and medium enterprises.*

**Annexure D**

**Amounts Due to Material Creditors as on January 31, 2025**

(₹ in Lakhs)	
Particulars	Amount
Sundry Creditors as on January 31, 2025	
147	1299.70
Material Creditors	Amount
2	635.91



*Kaushal Dave & Associates*  
Chartered Accountants

**MSME Creditors**

Sr No.	Name of Creditors	Amount in Lacs
1	Aristo Metal Industries	1.35
2	Aryan Lubricants Pvt. Ltd.	0.14
3	Bliss Interchem LLP	1.48
4	Clickchem Research LLP	3.44
5	Crystal Chemitrade	6.24
6	Divyansh Metal Industries	1.25
7	Indivirtus Healthcare Services Pvt.Ltd	2.73
8	Maruti Engineering	0.70
9	Optimax Pest Management Services	0.40
10	Pegasus Wings	0.53
11	Shree Umiyaji Sales Agency	0.38
12	Tatvam Envirotech Llp	0.84
13	UMA MICRON	0.67
14	Viena Petrochem Pvt Ltd	17.29
15	Vrajchem	6.98
	<b>Total MSME Creditors (A)</b>	<b>44.42</b>

**Material Creditors**

Sr No.	Name of Creditors	Amount in Lacs
1	Shanghai RC Chemical Co. Ltd.	527.43
2	Swastik Pharmaceuticals	108.48
	<b>Total Material Creditors (B)</b>	<b>635.91</b>

**Other Creditors**

Sr No.	Name of Creditors	Amount in Lacs
1	9 Essential Nutraceuticals	17.85
2	Aartiben S.Chaturvedi	16.20
3	Aira India Automation	0.07
4	Anand Corporation	0.11
5	Angel Tradelinks	0.84
6	Ashwamegh Engineering	0.15
7	Auracare Pharma Pvt Ltd	23.71
8	Avyukt Chem Llp	18.35
9	Bagthariya Rameshbhai	0.18
10	Baroda Analytical Services	0.24
11	BH PERFORMANCE MANAGEMENT PVT.LTD	0.20
12	BHAGYODAY ACID & CHEMICAL COMPANY	0.68
13	Bliss Interchem LLP	4.89
14	C. D. ENGG. SERVICES (New)	0.18
15	Chemdyes Corporation	0.51
16	Crystal Chemitrade	1.28
17	Crystal Orgoimpex LLP	50.71





*Kaushal Dave & Associates*  
Chartered Accountants

18	D M Metal Powder	0.85
19	Deep Industries	13.25
20	Devdeep Paints & Hardware	0.15
21	Dilip Ganatra & Co.	0.20
22	Dilip Plastics	0.09
23	Distromed Bio Clean Private Limited	0.07
24	Ecocare Infrastructures Pvt.Ltd	0.12
25	E-Point	0.10
26	FARMASINO PHARMACEUTICALS (JIANGSU)CO.,LTD	23.57
27	FIERA MILANO S.P.A.	1.79
28	Flovin Valve Industries	0.59
29	Ganga Enterprise	0.92
30	Gangotri Chemical Corporation	0.21
31	Goyam Chemtex LLP	3.41
32	H H Roadways	0.13
33	Hi-Tech Seal Pvt.Ltd	0.71
34	Index Transport Co.	0.16
35	Indivirtus Healthcare Services Pvt.Ltd	0.42
36	Interglobe Aviation Limited	0.15
37	Ishan Netsol Private Limited	2.20
38	J.K. Traders	0.13
39	Jamiat Ulama-I-Hind Halal Trust	0.71
40	Jaysukh N. Jamod	0.63
41	Jiyaan Chemicals Incorporate	1.20
42	Jyoti Industrial Corporation	1.45
43	KC Overseas Private Limited	2.35
44	Kohinoor Paint	0.11
45	Krishanj Pharmaceuticals Industries	0.79
46	Krishna Blow Plast	5.86
47	Krishna Roadlines	0.50
48	Lab India Analytical Inst. Pvt. Ltd.	2.40
49	Mahavir Packaging Industries	0.73
50	MakeMytrip (India) Private Limited	0.81
51	Manish Traders	0.05
52	Mansukhbhai Gohil	0.15
53	Manus Aktteva Biopharma LLP	2.94
54	Marasa Hospitality (P) Ltd.	0.11
55	Marck Engineers	0.47
56	Maruti Petroleum	0.18
57	Mehta Antibiotics Pvt. Ltd.	0.23
58	Mukeshbhai Pramodbhai Vyas	2.13
59	Navya Enterprise (Mahavir Courier)	0.60





*Kaushal Dave & Associates*  
Chartered Accountants

60	Needhi DG Packing Private Limited	1.00
61	Nexus Enterprise	1.03
62	Nilay Paper Products	0.26
63	Nilkanth Drives & Automation	0.54
64	Non-Conductors	4.76
65	NVM ENGINEERS	0.33
66	Octane Chemicals	0.55
67	OK Water System	0.59
68	Om Exim Services	0.70
69	Optimax Pest Management Services	0.10
70	P. P. Bhadresha	0.17
71	Pankhaniya Praful Jivabhai	0.25
72	Patel Crane	0.25
73	Pattani Roadways	0.15
74	Pavan Roadways	0.32
75	PCI Analytics Pvt. Ltd.	0.12
76	Pharmachem Industries Gujarat Pvt. Ltd.	11.91
77	Pramukh Hardware	0.71
78	Pramukh Steel And Hardware	0.08
79	Precious Lab Glass	0.41
80	Precious Scientific Glass Works	0.42
81	Qualirate Flexible hose solutions	0.05
82	Quick Controls	0.06
83	R. K Electricals	0.72
84	Radhe Agrotech	26.62
85	Raghava Life Sciences Pvt Ltd.	0.18
86	Ramchandra Bhonsle	0.06
87	Recycling Solutions Pvt. Ltd.	2.21
88	Relic Chemicals	7.41
89	Riddhisiddhi Stationers	0.80
90	Royal Security and Labour Organisation	1.62
91	Rv Service	0.46
92	S K Instruments	0.58
93	Sadbhavna Chemicals	0.73
94	Sandhaya Infoprint Pvt.Ltd	0.86
95	Sayog Corporation	0.27
96	Seban India LLP	13.28
97	Shiv Fire Engineers	1.46
98	Shiva Industries	36.67
99	Shivam Lab Glass	0.06
100	Shree Ram Bus Travels	0.39
101	Shree Ram Electric & Engineering	0.06



*Kaushal Dave & Associates*  
Chartered Accountants

102	Shree Ram Electric Motor Rewinding	0.42
103	Shree Ram Enterprise	0.20
104	Shree Ram Printer Care	0.27
105	Shree Vam Industries	0.40
106	Shrey Industries	0.08
107	SIBAN HOLDINGS PVT LTD	21.93
108	Silicon Graphics	6.99
109	Skyline Healthcare	12.94
110	Smart Security Sevices	1.32
111	Smart Traders	0.61
112	Somesh Chaturvedi - TA	0.05
113	Suleshvari Pharma	0.07
114	Sunny International Travels	0.04
115	Toshvin Analytical Pvt. Ltd.	0.07
116	Trident Pharma	5.67
117	Triown Chemie	0.60
118	UMA MICRON	0.05
119	Umiyaji Gear Chakkar	0.21
120	Usha Enterprise-(Proprietorship)	14.95
121	Vaishali Pharma Limited	50.18
122	Validair Engineers	2.48
123	Vikram N. Raval	1.35
124	Vinayak Enterprise	0.17
125	Vishv chemicals	2.48
126	Vital Chemie Corporation	0.50
127	Voltas Limited	22.90
128	Vrajchem	0.56
129	Chemtech Intermediates Pvt. Ltd.	67.67
130	Eisai Pharmaceuticals India Pvt. Ltd. (P)	75.24
	<b>Total for Others Creditors (C)</b>	<b>619.37</b>
	<b>Total Sundry Creditors (A+B+C)</b>	<b>1,299.70</b>

