



# SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)  
(formerly known as Shweta Jain & Co, Chartered Accountants)

## CERTIFICATE ON MATERIAL CREDITORS

To,  
**Socradamus Capital Private Limited**  
**Address:** Gala No. 303, Cama Industrial Estate,  
Sun Mill Compound, Delisle Road, Lower Parel (West),  
Mumbai – 400 013, Maharashtra, India  
(the “Book Running Lead Manager”)

### Sub: Proposed SME Initial Public Offer (IPO) of Yaap Digital Limited

As per the Restated Consolidated Financial Information and explanations provided and based on the independent examination of Books of Accounts, Restated Consolidated Financial Statements and other documents of Yaap Digital Limited, the chart below sets forth details of the outstanding dues to the ‘material’ creditors of our Company, MSMEs, and other creditors, as on 31<sup>st</sup> December, 2025:

Particulars	Number of Creditors	Amount (₹ in Lakhs)
Micro, Small & Medium Enterprises	5	4.18
Material creditors <sup>^*</sup>	6	724.49
Other Creditors	129	751.47
<b>Total</b>	<b>140</b>	<b>1,480.14</b>

#### Note:

\*The Board of Directors has adopted materiality policy for the purpose of disclosure of material creditors in Red Herring Prospectus and Prospectus to be filed with SME Platform of National stock exchange of India Limited (NSE Emerge) and accordingly for identification of material creditors, a creditor of the Company shall be considered to be material for the purpose of disclosure in the Issue Documents, if the amounts due to such creditor exceeds 5% of the Restated total trade payables of the Company as at the end of the latest financial period covered in the Restated Consolidated Financial Information.

This certificate is issued on specific request by management of Yaap Digital Limited for the purpose of Initial Public Offer of equity shares of face value Rs.10.00 each on SME Platform of NSE.

This certificate is not intended for general circulation or publication and is not to be reproduced or used for any other purpose without our prior written consent, other than for the purpose stated above. Accordingly save as mentioned above, we do not accept or assume any liability or 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 save where expressly agreed by our prior consent in writing from us.

**FOR SHWETA JAIN & CO LLP.**  
CHARTERED ACCOUNTANTS  
F.R.N. : 127673W/W101149

*Priyanka*  
**PRIYANKA JAJU**  
(Partner)  
Membership No: 416197  
Place: Mumbai  
Dated : 13<sup>th</sup> February 2026  
UDIN : 2641697AYTLME5864

