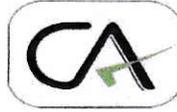


**A. MISHRA & ASSOCIATES  
CHARTERED ACCOUNTANTS**



To  
Listing Department  
The National Stock Exchange of India  
Limited,  
Exchange Plaza, Bandra Kurla Complex  
Bandra East, Mumbai, Maharashtra  
India

**Sub:** Certificate indicating utilization of issue (IPO) Proceeds of M/s OptiValue Tek Consulting Limited As per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024.

Dear Sir/Madam,

With reference to the above-mentioned subject we wish to inform that there has been no deviation or variation in the use of public IPO proceeds raised through the initial public offer, pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. We have reviewed the documents, statements, papers, accounts, etc, of the company relating to IPO proceeds and provide the information required as per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024 as per Annexure-A

For A. Mishra & Associates  
Chartered Accountants  
FRN: 023686N

*Alok Mishra*  
Alok Mishra  
Partner  
M. No. 408580



Place: New Delhi  
Date: 22 Jan 2026  
UDIN: 26408580DOTYOF1331

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Head Office: B-27/5 (Double Storey), Ramesh Nagar, New Delhi-110015, Phone Number: 011-42283258,  
E-mail id: alokmishra06@gmail.com  
Branch Office: Shakti Commercial Complex, Boring Road, Patna-800001

**Annexure-A**

Sr. No.	Item Heads	Amount as proposed in the Offer Document (INR Crore)	Amount			Remarks
			raised	Utilised	Unutilised	
1	Capital Expenditure	14.48	14.48		14.48	The company is planning to utilize the funds in the subsequent quarters, as the period available for utilization during the quarter ended 30thSeptember was too short
1a)	To meet the expenses for development of new products	12.77	12.77			
1b)	Expenditure for set up of branch office at Bangalore	1.70	1.70			
2	Capital expenditure towards Hardware & Software upgradation	6.41	6.41	3.53	2.88	The company is planning to utilize the funds in the subsequent quarters, as the period available for utilization during the quarter ended 30thSeptember was too short
3	Working Capital Requirement	17.52	17.52		17.52	The company is planning to utilize the funds in the subsequent quarters, as the period available for utilization during the quarter ended 30thSeptember was too short
4	General Corporate Purpose	5.55	5.55	.05	5.50	The company is planning to utilize the funds in the subsequent quarters, as the period available for utilization during the quarter ended 30thSeptember was too short
5	Issue Related Expense	7.86	7.86	7.86		
	<b>Total</b>	<b>51.82</b>	<b>51.82</b>	<b>11.44</b>	<b>40.38</b>	

**Note:**

1. Capital expenditure mentioned in Point 2 above refers advance paid to supplier against which material was not received till 30<sup>th</sup> Sept 2025.