CERTIFICATE ON FUND DEPLOYMENT

To,

The Board of Directors
Roopa Screen Limited
(Formerly known as Roopa Screen Private Limited)
6, Sudama Estate,
B/h, Swastik Bansidhar,
Opp. Sudama Furniture, Narol,
Ahmedabad, Gujarat, India, 3824051

And

Seren Capital Private Limited
601 to 605, Raylon Arcade, Kondivita,
J.B. Nagar, Mumbai-400059

(Seren Capital Private Limited referred to as the "Book Running Lead Manager" or the "BRLM")

Re: Proposed initial public offering of equity shares of face value of Rs. 10 each ("Equity Shares" and such initial public offer, an "IPO" or "Issue") of Roopa Screen Limited (the "Company").

Subject: Certificate on Fund Deployment

Dear Sir/Madam,

We, **G M C S & Co.**, the Statutory Auditors of **Roopa Screen Limited** ***(Formerly known as Roopa Screen Private Limited)***, have been engaged by the company to verify and certify the funds deployed by the Company that has already been made by the issuer in a project for which funds are being raised in the IPO in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations") and Companies Act, 2013, read with the rules, regulations, clarifications and modifications there under to the extent in force, ("Companies Act, 2013") within India in the manner as contemplated in the draft red herring prospectus dated ("DRHP") / red herring prospectus ("RHP") (enclosed herewith and initialled by us for verification) to be filed with Bombay Stock Exchange of India Limited, and in accordance with the SEBI ICDR Regulations.

As part of our review, we have examined the relevant records – books of accounts, ledgers and bank statements of the Company as provided by the management.

Based on this review, we hereby certify the following:

The total estimated cost for setting up the Proposed Facility comprises the following:

(Rs in Lakhs)

S. No	Particulars	Estimated Cost	Funds deployed from Internal Accruals	Funds to be deployed from Internal Accruals	To be met from Issue Proceeds
1.	Civil Construction Work	297.57	20.00**	-	277.57
2.	Plant & Machinery	671.88	-	-	671.88
3.	Electrical Work	41.01	-	-	41.01
4.	Contingency*	50.52	-	50.52	-
	Total Cost	**1060.98**	**20.00****	**50.52**	**990.46**

GMCS & CO. FRN: 141236W Chartered Accountants

**The Company has allocated a contingency amount of 5% of the project cost i.e. ₹ 50.52 Lakhs which will be covered through internal accruals to cover potential expenses arising from increases in machinery costs (if any), land development charges and obtaining permissions, associated transportation & installation charges and other ancillary utilities.*

*** Our Company issued cheque bearing No. 004433 dated July 2, 2026, amounting to ₹20.00 lakhs, in favour of Accruate Corporation towards payment for construction work undertaken by them, which was funded from the internal accruals of the Company.*

Yours faithfully,

For G M C S & Co.,
Chartered Accountants
Firm Registration No. 141236W



Amit Bansal
Partner
Membership No.: 424232
UDIN: 26424232NCJPYQ7860
Date: September 09, 2026
Place: Mumbai