

Rupinder Singh Bhatia

M.A., F.C.S.

Company Secretary in Practice

CP No.: 2514

Peer Review No. 1496/2021

J-17 (Basement), Lajpat Nagar III,
New Delhi-110024.

Ph. 011-41078605 M: 09811113545

PAN. AAFPB5130M

GST No.- 07AAFPB5130M1ZX

Email: bhatia_r_s@hotmail.com

Service Category:-Company Secretary in Practice

COMPLIANCE CERTIFICATE

[Pursuant to Regulation 13 of the Securities and Exchange Board of India
(Share Based Employee Benefits and Sweat Equity) Regulations, 2021

To,

The Members

S Chand And Company Limited

A -27, 2nd Floor,

Mohan Co-operative Industrial Estate,

New Delhi -110044

I, Rupinder Singh Bhatia, Company Secretary in practice, has been appointed as the Secretarial Auditor of S Chand And Company Limited (hereinafter referred to as '**the Company**') having CIN L22219DL1970PLC005400 and having its registered office at A-27, 2nd Floor, Mohan Co-operative Industrial Estate, New Delhi-110044, vide a resolution passed by the Board of Directors of the Company at its meeting held on August 8, 2025. This certificate of compliance, for the year ended March 31, 2026, is issued pursuant to Regulation 13 of The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "**SEBI (SBEB&SE) Regulations, 2021**").

Verification:

The Company has implemented the below mentioned Employee Stock Option Plan 2018 ("**ESOP Plan**") in accordance with the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 ["**SEBI (SBEB) Regulation, 2014**"] and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ["**SEBI (SBEB&SE) Regulation, 2021**"] and in accordance with the following Special Resolutions:

- i) Special Resolution passed by the shareholders at their Annual General Meeting held on September 25, 2018 for approval of the ESOP Plan 2018; and
- ii) Special Resolution passed by the shareholders through Postal Ballot dated February 26, 2021 for amendment in the ESOP Plan 2018.

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To ensure the compliance, I have examined the following:

1. ESOP Plan received from/furnished by the Company;
2. Resolutions passed at the meeting of the Board of Directors;
3. Shareholders resolutions passed at the General Meeting for approval of the ESOP Scheme / Plan;
4. No Shareholders resolutions passed at General Meeting w.r.t amendment in the ESOP Scheme / Plan during the financial year;
5. Minutes of the meetings of the Nomination and Remuneration Committee;
6. Relevant provisions of The Companies Act, 2013 and Rules made thereunder; and
7. Other relevant documents/ filings/ records/ information as sought and made available to me and the explanations provided by the Company.

Management Responsibility:

It is the responsibility of the management of the Company to implement the ESOP Plan including designing, maintaining records and devising proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Certification:

In my opinion and to the best of my information and according to the verifications as considered necessary and explanations furnished to me by the Company and its Officers, I certify that the Company as mentioned above has implemented the ESOP Plan, in accordance with the provisions of SEBI ESOP Regulations, as applicable, at the time of implementation of the Plan and resolutions of the Company passed in the General Meetings.

Note:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Board of Directors of the Company.
2. Our responsibility is to give certificate based upon our examination of relevant documents and information. It is neither an audit nor an expression of opinion.

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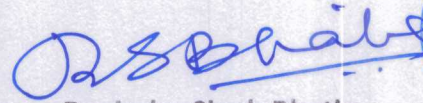
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3. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: New Delhi

Date: August 10, 2026



Rupinder Singh Bhatia

Practicing Company Secretary

CP No: 2514

UDIN: F002599H001062284

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