PRASAD
AND PARTNERS LLP
COMPANY SECRETARIES
(Formerly known as ALAP & Co. LLP)

CERTIFICATE BY PRACTICING COMPANY SECRETARY

To,
The Members,

Kataria Industries Limited

34-38 And 44, Industrial Area,
Ratlam, Madhya Pradesh - 457001, India

Dear Member(s)

Sub: **Certificate of practicing company secretary in respect of compliance of provision of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended**

Ref: **Preferential Issue of 6000000 Equity Shares of Kataria Industries Limited, being placed before the Members at their 22nd Annual General Meeting vide notice dated September 05, 2026.**

This Certificate is issued in terms of our engagement with Kataria Industries Limited ("the Company") and as per the requirement of sub-regulation 2 of regulation 163 under Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ("SEBI Regulations").

As required, we have examined the compliance with the applicable regulations of Chapter V of the SEBI Regulations for preferential issue of 6000000 Equity Shares by the Company approved by the Board of Directors ("the Board") in its meeting dated September 05, 2026 to the following persons;

Sr. No.	Name of Proposed Allottee	Category of Allottee	Maximum Number of equity shares proposed to be allotted
1.	Kesar Tracom India LLP	Non- Promoter	650000
2.	Kuber Equity Services LLP	Non- Promoter	650000
3.	Karan Balvantbhai Patel	Non- Promoter	1350000
4.	Premal Mukundbhai Shah	Non- Promoter	650000
5.	Vikas Ramesh Mehta	Non- Promoter	1350000
6.	Kirtesh Babulal Shah	Non- Promoter	1350000

In terms of the aforesaid SEBI Regulations and Companies Act, 2013, the Company is issuing a Notice of Annual General Meeting dated September 05, 2026 along with explanatory statement ("the Notice") to the members of the Company.

Pursuant to provisions of Sections 23(1)(b), 42, 62(1)(c) of the Companies Act, 2013 ("the Act") and other applicable provisions of the Act, if any, the said notice seeks the consent of the members by way of Special Resolutions to approve the proposed issue of 6000000 Equity Shares of Rupees 10.00 each at an issue price of Rupees 106.00 (Rupees One Hundred and Six only) per Equity Share including Share Premium of Rupees 96.00 (Rupees Ninety Six only) per Equity Share, being the price higher than the price determined in accordance with Chapter V (Preferential Issue) of the SEBI ICDR Regulations, to the Proposed Allottee, on preferential issue basis, as per Item No. 8 of the Notice.

Managements' Responsibility

The compliance with the aforesaid Chapter V of the SEBI Regulations and Companies Act, 2013 for the preferential issue of equity shares and preparation of the aforesaid Notice, including its content in respect of Item No. 8 of the Notice is the responsibility of the management of the Company. This responsibility includes the design, implementation, maintenance of and adherence to the internal controls relevant to the preparation and maintenance of the relevant records and providing all relevant information. Also, this responsibility includes ensuring that the relevant records provided to us for our examination are correct and complete.

The management is also responsible for providing all relevant information to SEBI, and/or National Stock Exchange of India Limited.

Our responsibility

We have not performed an audit, the objective of which would be expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such an opinion.

We conducted our examination in accordance with the Guidance Manual on Quality of Audit & Attestation Services ("the Guidance Note") issued by the Institute of Company Secretaries of India ("the ICSI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICSI.

Our Certificate is limited to certifying the disclosure requirements as specified under the Chapter V of the SEBI Regulations which shall be included in the Notice of Annual General Meeting while seeking approval of the Members in respect of Preferential Issue.

We have separately issued the Certificate confirming the Pricing Methodology adopted for the proposed Preferential issue along with detailed working of the same in terms of requirement of National Stock Exchange of India Limited.

For the purpose of this certificate, we have planned and performed the following procedures to determine whether anything has come to our attention that causes us to believe that the proposed preferential issue of equity shares as set out in Item No. 8 of the notice is not in accordance with regulations specified in Chapter V of the aforesaid SEBI Regulations:

a) With respect to Regulation 159 of SEBI Regulations, which deals with non-applicability of Chapter V, we confirm that preferential issue of equity shares as set out in Item No. 8 of the notice does not fall under any of the non-applicability.

b) With respect to Regulation 159 of SEBI Regulations, we have verified that the Company has obtained requisite undertaking from proposed allottee to ensure that they have not sold any equity shares of the Company during the 90 trading days preceding the relevant date i.e. Friday, August 28, 2026 ("Relevant Date") determined in accordance with SEBI Regulations. The Company has confirmed that (1) none of its promoters or directors is a fugitive economic offender, and (2) the Company does not have any outstanding dues to the Board, the stock exchanges or the depositories.

c) With respect to conditions specified in regulation 160 of the SEBI Regulations, we have performed the following procedure to confirm the compliance with required conditions:

- Obtained confirmation from the Company that all equity shares allotted by way of preferential issue have been made fully paid up at the time of the allotment.
- Examined the Notice issued by the Company and confirmed that the special resolutions for the proposed preferential issue of equity shares is included in the same. Compliance with Regulation 160 (b) of SEBI Regulations will be subject to the special resolution being passed by the members of the Company at its Annual General Meeting i.e. on Tuesday, September 29, 2026;
- Obtained confirmation from the Company and confirmed that the pre-preferential holding of equity shares of the Company, if any, held by the allottees and whether such pre-preferential holding is held in the dematerialized form;
- Enquired with the management of the Company and obtained representation to confirm that the Company has adhered to conditions for continuous listing of equity shares as specified in the listing agreement with the recognized stock exchange where the equity shares of the Company are listed;
- Verified that the Company has obtained permanent Account Number ("PAN") of the proposed allottees;
- Obtained confirmation from the Company that it will make an application seeking in-principle approval to the National Stock Exchange of India Limited, where its equity shares are listed, on the same day when the notice has been sent in respect of the general meeting seeking shareholders' approval by way of special resolutions.

d) With respect to determination of relevant date as per the requirement specified in Regulation 161 of SEBI Regulations, we have satisfied ourselves that the relevant date is August 28, 2026, since the day 30 days prior to the date of passing of special resolutions at Annual General Meeting (i.e. Tuesday, September 29, 2026), which is being held to consider the proposed preferential issue, falls on weekend.

e) With respect to tenure of convertible securities as per the requirement specified in Regulation 162 of SEBI Regulations, we state that preferential issue as set out in Item No. 8 of the notice is of equity shares and hence the said regulation is not applicable.

f) With respect to appointment of Monitoring Agency as per the requirement specified in Regulation 162A of SEBI Regulations, and given that the issue size is less than Rupees 100.00 Crore, the Company is not required to appoint Monitoring Agency.

g) Read the aforesaid Notice and verified that the following relevant disclosures are made in accordance with regulation 163 of the SEBI Regulations:

- The objects of the preferential equity issue are included in the Notice;
- Maximum number of Equity Shares to be issued is included in the Notice;
- Intention of the promoters, directors, key managerial personnel, senior management of the Company to subscribe to the offer is disclosed in the Notice;
- Shareholding pattern of the Company before and after the preferential issue is disclosed in the Notice;

- The time frame within which the preferential equity issue shall be completed is disclosed in the Notice;

- Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees.

- The percentage of post preferential issue capital that may be held by the allottee(s) and change in control, if any, in the issuer consequent to the preferential issue

- Undertaking that the Company shall re-compute the price of the Equity Share in terms of the provision of SEBI Regulations where it is required to do so is included in the Notice;

- Undertaking that if the amount payable on account of the re-computation of price is not paid within the time stipulated in SEBI regulations, the Equity Shares shall continue to be locked- in till the time such amount is paid by the allottees;

- Since, as per the confirmation given by the Company, its Directors and Promoters that they are not wilful defaulter or a fraudulent borrower, disclosures specified in Schedule VI of SEBI Regulations is not applicable;

- Confirmation that neither the Company not any of its Directors or Promoters are fugitive economic offender,

- The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter;

- The special resolutions specify the relevant date on the basis of which price of the equity shares to be allotted shall be calculated.

h) We have satisfied ourselves that Equity Shares of the Company are ***frequently traded shares*** as defined in sub-regulation (5) of regulation 164 of the aforesaid SEBI Regulations since, traded turnover on National Stock Exchange of India Limited (being only the Stock Exchange where the Equity Shares of the Company listed) during the 240 trading days preceding the relevant date, is more than ten per cent of the total number of Equity shares of such class of Equity shares of the Company.

i) With respect to compliance with the minimum issue price for equity shares to be issued on preferential basis and in accordance with sub-regulation (1) of regulation 164 of the aforesaid SEBI Regulations, we have verified that the Articles of Association of the Company do not provide for a method of determination which results in a floor price higher than that determined under these regulations. We have separately issued the Certificate confirming the Pricing Methodology adopted for the proposed Preferential issue along with detailed working of the same in terms of requirement of National Stock Exchange of India Limited.

   As per the Pricing Methodology adopted, the Floor price is Rupees 104.77 per Equity Share having a face value of Rupees 10.00 each.

   The Notice of Annual General Meeting specifies the Issue Price as Rupees 106.00 per Equity Share having a face value of Rupees 10.00 each including premium of Rupees 96.00 per Equity Share which is higher than the Floor Price determined in afore mentioned manner.

j) With respect to pricing in preferential issue of shares of companies having stressed assets as specified in Regulation 164A of SEBI Regulations, we confirm that the said regulation is not applicable to the Company.

k) With respect to Optional pricing in Preferential Issue as specified in Regulation 164B of SEBI Regulations, we confirm that the said regulation is not applicable to the Company.

l) With respect to Pricing of Infrequently Traded Shares in Preferential Issue as specified in Regulation 165 of SEBI Regulations, we confirm that the said regulation is not applicable to the Company.

m) With respect to Adjustment in Pricing – Frequently and Infrequently Traded Shares in Preferential Issue as specified in Regulation 166 of SEBI Regulations, we confirm that no such adjustment was required to be made while calculating the price under Regulation 164.

n) In respect of Other conditions for pricing as specified in Regulation 1664A of SEBI Regulations, we have verified the content of the Notice and pre-post shareholding of the proposed allottees or allottees in concert and confirm that this preferential issue does not result in a change in control or allotment of more than five per cent. of the post issue fully diluted share capital of the issuer, to an allottee or to allottees acting in concert and accordingly, does not require a valuation report from an independent registered valuer and consider the same for determining the price.

o) In respect of Lock-in as specified in Regulation 167 of SEBI Regulations, we have verified the content of the Notice that it includes the lock-in provisions of equity shares allotted on Preferential Basis to the Proposed Allottees. Further, notice also specifies that the entire pre-preferential allotment shareholding of the allottees, if any, shall be locked-in from the relevant date up to a period of 90 trading days from the date of trading approval.

Conclusion

Based on the procedures performed as mentioned above, evidence obtained and information and explanations and representations provided by the Company's management, nothing has come to our attention that causes us to believe that the proposed preferential issue of equity shares of the Company is not in accordance with the relevant aforesaid SEBI Regulations.

Restriction of use

This certificate has been issued at the request of the Company and is intended solely for the information and use of the Board of Directors and members of the Company in connection with the proposed preferential issue of equity shares and listing thereof and as a result, this certificate may not be suitable for any other purpose. Accordingly, our certificate should not be quoted or referred to in any other document or made available to any other person or persons without our prior written consent. Also, we neither accept nor assume any duty or liability for any other purpose or to any other party to whom our certificate is shown nor into whose hands it may come without our prior written consent.

For, PRASAD AND PARTNERS LLP
(Formerly known as ALAP & Co. LLP)
Company Secretaries
Firm Registration Number: L2023GJ13900
Peer Review Number: 5948/2024

ANAND SURESHBHAI LAVINGIA

Digitally signed by ANAND SURESHBHAI LAVINGIA
DN: c=IN, o=Personal, postalCode=380051, l=Ahmedabad, st=Gujarat, street=28 Shyamal Cross Road, Satellite, Ahmadabad City, Ahmadabad City Gujarat India 380051 Near S.M. Overbridge, title=3314, 2.5.4.20=fb8be75defe60eeba26e799ff352e6e1567141876f2c6a0684c8b64b7048d016, serialNumber=af7013695abb8126258e76b96b77c5171fcd2743d58558ad173206dbc0727d91, email=csanandlavingia@gmail.com, cn=ANAND SURESHBHAI LAVINGIA
Date: 2026.09.05 13:01:17 +05'30'

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: 26458, COP: 11410
UDIN: A026458H001385233

Date: 05/09/2026
Place: Ahmedabad