



**Avinash Gandhewar
& Associates**

Practicing Company Secretary

**CERTIFICATE UNDER REGULATION 40 (9) OF THE SECURITIES AND
EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015 FOR THE YEAR ENDED
31ST MARCH, 2023**

Based on the information/details related to SP Refractories Limited (Formerly known as “SP Refractories Private Limited”) (hereinafter referred to as “the Company”) as provided to us by Bigshare Services Private Limited (“the RTA”), we hereby certify that there were no requests for transfer, subdivision, consolidation, renewal or split as the case may be received by the Company, pursuant to Regulation 40 (9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For M/s Avinash Gandhewar & Associates

Practicing Company Secretaries

CS Avinash Gandhewar

Proprietor

FCS No: 11197

COP: 16490

UDIN: F011197E000047420

Peer Review Certificate No: 2718/2022



Date: 10th April, 2023

Place: Nagpur

Jagat Housing Society, Sundaram Apartments,
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Opp. ICAD, Byramji Town, Nagpur- 440013

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