



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 2022.

Based on the information/details related to SP Refractories 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
(Peer Review Certificate No. 1004/2020)

CS Avinash Gandhewar

Proprietor

Mem No: 11197

COP: 16490

UDIN: F011197D000180454

Date: 21st April, 2022

Place: Nagpur