



*Secretarial compliance report of M/S. SREE RAYALASEEMA HI-STRENGTH HYPO LIMITED (CIN: L24110AP2005PLC045726 ) For the year ended 31<sup>st</sup> March, 2026.*

I have examined:

- (a) All the documents and records made available to me and explanation provided by M/S. SREE RAYALASEEMA HI-STRENGTH HYPO LIMITED " (the listed entity)",
- (b) The filings/ submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity, <https://www.srhhl.com/>
- (d) Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

For the year ended on March 31, 2026 ("Review Period") in respect of compliance with the provisions of;

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

These specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable during period under review)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable during period under review)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not applicable during period under review)
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not applicable during period under review)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;





(h) Other regulations as applicable and circulars/guidelines issued thereunder;

And based on the above examination, hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr.No	Compliance Requirements (Regulation / circulars/guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Detail of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
NIL										



(b) The listed entity has taken the following actions to comply with the obser



## viations made in previous reports:

Sr. No.	Observations /Remarks Of the PCS in the previous reports)	Observations made in these reports till the year ended 31.03.2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ deviations and action taken /penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
NIL						

I.

Thereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2	Adoption and timely updation of the Policies: I All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. I All the policies are in conformity with SEBI	Yes	





	Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.		
3	Maintenance and disclosures on Website: I The listed entity is maintaining a functional website. I Timely dissemination of the documents/ information under a separate section on the website. I Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and Specific which redirects to the relevant document(s)/section of the website.	Yes	
4	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	
5	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	a) Not Applicable b) Yes	a) Company does not have any material subsidiaries.
6	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	





7	<p><b>Performance Evaluation:</b> The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	Yes	
8	<p><b>Related Party Transactions:</b> (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) <del>In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.</del></p>	Yes	
9	<p><b>Disclosure of events or information:</b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	
10	<p><b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	





11	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)</p> <p><del>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</del></p>	Yes	
12	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	NA	No such cases during the period under review
13	<p>Additional Non-compliances, if any:</p> <p>No additional non-compliances observed for any SEBI regulation/circular/guidance note etc.</p>	NA	No additional non-compliances observed for any SEBI regulation/circular/guidance note etc.

I further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations- This clause is Not Applicable.





Assumptions&limitationofscopeandreview:

1. Complianceoftheapplicablelawsandensuringtheauthenticityofdocumentsand information furnished, are the responsibilities of the management of thelistedentity.
2. Ourresponsibilityistoreportbaseduponourexaminationofrelevantdocuments and information. This is neither an audit nor an expression ofopinion.
3. Wehavenotverifiedthecorrectnessandappropriatenessoffinancialrecordsand books ofaccountofthelistedentity.
4. This reportis solely for the intendedpurpose of compliance in terms ofRegulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither anassurance as to the future viability of the listed entity nor of the efficacy oreffectiveness with which the management has conducted the affairs of thelistedentity.

For GEETA SERWANI & ASSOCIATES  
Practicing Company Secretary

Cs Geeta Serwani  
Proprietor  
C. P. No. 8842  
Membership No. 8991

Place: Secunderabad  
Date: 26.05.2026  
UDIN:**F008991H000489702**  
Peer Review Certificate:1893/2022