VIJAYAKRISHNA K T
BBM, LLB, FCS, ACMA
Company Secretary

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SECRETARIAL COMPLIANCE REPORT OF SHETRON LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

I, Vijayakrishna K T, Practising Company Secretary, have examined:

(a) All the documents and records made available to us and explanation provided by Shetron Limited (CIN: L21014KA1980PLC003842) ("the listed entity"),

(b) The filings/ submissions made by the listed entity to the stock exchanges,

(c) Website of the listed entity,

(d) Any other document/ filing, as may be relevant, which has been relied upon to make this Report.

for the financial year ended 31st March, 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 Securities and Exchange Board of India ("SEBI");

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

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations);

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not applicable);

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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Res : No. 66, Sathyanarayana Layout, West of Chord Road, III Stage, Bangalore - 560 079, INDIA

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable);

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (Not applicable);

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable);

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(i) other regulations as applicable, and

(j) circulars/ guidelines issued thereunder;

Based on the above examination, I 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 Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
Nil										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr.	Observations/	Observations	Compliance	Details of	Remedial	Comments

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No.	Remarks of the Practicing Company Secretary (PCS) in the previous reports	made in the Secretarial Compliance report for the year ended 2024-25	Requirement (Regulations/ circulars/ guidelines including specific clause)	violation / Deviations and actions taken / fine imposed, if any, on the listed entity	actions, if any, taken by the listed entity	of the PCS on the actions taken by the listed entity
Not Applicable						

I hereby 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	NIL
2.	**Adoption and timely updating of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.	YES YES	NIL NIL
3.	**Maintenance and disclosures on Website:**		

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	• The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • 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 YES YES	NIL NIL NIL
4.	**Disqualification of Director:** None of the Director(s) of the listed entity is/ are disqualified under Section 164 of the Companies Act, 2013, as confirmed by the listed entity.	YES	NIL
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.	NA	The Company does not have any 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	NIL
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees ~~at the start of every financial year~~/during	YES	NIL

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	the financial year as prescribed in SEBI Regulations.		
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) 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.	YES NA	NIL All the related party transactions entered into, by the Company during the review period were duly approved by the Audit Committee.
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the SEBI LODR Regulations, 2015, within the time limits prescribed thereunder.	YES	NIL
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	NIL
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** 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)~~	YES	NIL

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CP - 950
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	~~The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.~~		
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** 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.	NA	During the period under review, there has been no resignation of the Statutory Auditors of the Company and its material subsidiary. Accordingly, this requirement is not applicable.
13.	**Additional Non-compliances, if any:** No additional non-compliances have been observed for any SEBI regulation/ circular/ guidance note etc. except as reported above.	YES	NIL

We further report that the listed entity is in compliance/not in compliance with the disclosure requirements of Employee Benefit Scheme documents in terms of Regulation 46 (2) (za) of the SEBI LODR Regulations – **Not Applicable**

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

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4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI Listing Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Bengaluru
Date: 02.05.2026

Vijayakrishna K T
Practising Company Secretary
FCS: 1788 CP: 980
UDIN: F001788H000259309
Peer Review Certificate No. 1883/2022