



**C.S. Amarendra Mohapatra
M. Com, L.L.M., A.C.S.**

***Amarendra Mohapatra & Associates
Practicing Company Secretaries*
PH: +91 9004886465 & +917873117777**

CERTIFICATE ON THE COMPLIANCE WITH THE CONDITIONS OF PROPOSED PREFERENTIAL ISSUE BY DECCAN BEARINGS LTD (CIN: L29130MH1985PLC035747) IN TERMS OF CHAPTER V OF THE SECURITIES EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS 2018.

To
**The Board of Directors
DECCAN BEARINGS LTD
136, B Wing Ansa Industrial Estate, Saki vihar Road,
Sakinaka, Andheri (East), Mumbai, 400072.**

Dear Sir,

We, M/s. Amarendra Mohapatra & Associates (Practicing Company Secretary) - (Membership No.: A26257 & COP No.: 14901), have been appointed by the DECCAN BEARINGS LTD having CIN: L29130MH1985PLC035747 and having its Registered Office at 136, B Wing Ansa Industrial Estate, Saki Vihar Road, Sakinaka, Andheri (East), Mumbai, 400072 to issue this Compliance Certificate in accordance with Regulation 163(2) of Chapter V of SEBI (Issue of Capital and Disclosure Requirements), Regulations, 2018 as amended from time to time, (hereinafter referred to as "Regulations").

In connection with the proposed issuance of 1,78,16,666 (One Crore Seventy Eight Lakhs Sixteen Thousand Six Hundred and Sixty Six) Equity shares by way of preferential issue (hereinafter 'Proposed Preferential Issue') of the Company to below mentioned Allottees (hereinafter 'Proposed Allottees'), the Company is required to obtain a certificate from Practicing Company Secretary, with regard to compliance with the conditions of the proposed preferential issue, as per the requirements of Regulation 163 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) regulations 2018, as amended (the "ICDR Regulations").

LIST OF PROPOSED ALLOTTEE / EQUITY SHARE HOLDERS

Sr. No	Name of Proposed allottees	Proposed Shares
1	PARESH GUSHABHAI SATANI	4064427
2	TANUJ PARESHKUMAR SATANI	2900000
3	RAMJIBHAI GUSHABHAI SATANI	2900000
4	CHIRAG RAMJIBHAI SATANI	2900000
5	NANCY ROHAN VEKARIA	60000
6	KIRAN JAYDEEP VASOYA	40000
7	MAHIMA SARAF	10000
8	SACHAPARA GAUTAM BHARATBHAI	7500

*** Flat No-208, Auro Homes, Kalarahanga Patia Station Road,
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9	ANNANYAA DEEPAK TRIVEDI	17500
10	DHOLAKIA VIJAYKUMAR SHANTILAL	100000
11	SARTHAK DOSHI	10000
12	SATANI KARAN VITTHALBHAI	25000
13	SATANI PURVI VITTHALBHAI	5000
14	SATANI VITTHALBHAI GHUSABHAI	5000
15	AKBARI RENUKA KALPESHBHAI	5000
16	SATANI ARUNBHAI RAVJIBHAI	10000
17	DHANANI HANSABEN KANUBHAI	5000
18	DINESHBHAI KESHUBHAI PADMANI	5000
19	SATANI ASHWINBHAI RAVJIBHAI	5000
20	MANOJ DHANJIBHAI SATANI	5000
21	PARAS DHANJIBHAI SATANI	5000
22	RAMANI KAJALBEN ROHITBHAI	5000
23	HETALBEN ARVINDBHAI CHANGANI	5000
24	BUNHA KASTURBEN BALUBHAI	5000
25	DHAVAL C KYADA	180343
26	KYADA HETAL DHAVALBHAI	180000
27	CHANDRESH CHHAGANBHAI KYADA	183000
28	KAYADA HARSHABEN C	183000
29	ANTALA FRENIBHAI R	183000
30	HIREN ARUNBHAI PIPALIA	185000
31	PIPALIA HIRAL HIREN	185000
32	CHETANKUMAR DEVRAJBHAI BOGHRA	140500
33	ILABEN CHETANKUMAR BOGHRA	136500
34	SHAILESH DEVRAJBHAI BOGHRA	140500
35	DIMPAL SHAILESH BOGHRA	134500
36	KAUSHIK DHIRAJLAL BOGHRA	143500
37	RINKU KAUSHIK BOGHRA	129396
38	DARSHIT BABULAL SOJITRA	211300
39	SOJITRA SWATI DARSHITBHAI	211300
40	NAIMISH VALLABHBHAI SOJITRA	140000
41	SOJITRA DHARA NAIMISHBHAI	140000
42	SOJITRA SANDEEP V	140000
43	SOJITRA HETAL SANDIPBHAI	146000
44	HIRENBHAI DINESHBHAI KHUNT	140000
45	ASHRUTI HIREN KHUNT	140000
46	ANILBHAI BACHUBHAI SOJITRA	218300
47	PRITIBEN ANILBHAI SOJITRA	201300
48	KRUNAL BOGHRA	201300
49	DENISHA KRUNAL BOGHRA	201300
50	NIRAV BOGHRA	201200

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51	BOGHRA PRIYANKA NIRAV	146000
52	DIVYESH RAMBHAI KOTADIA	140000
53	KAKADIYA VALJIBHAI DHARAMSHIBHAI	5000
54	MUKTABEN PARSOTAMBHAI RAMOTIA	5000
55	GAGJIBHAI PUNABHAI RANPARIYA	5000
56	SHILPABEN P MAVANI	20000
	Total	1,78,16,666

MANAGEMENT'S RESPONSIBILITY

The compliance with Chapter V of the ICDR Regulations for the preferential issue of shares is the responsibility of the management of the Company. The Management is also responsible for preparation and maintenance of all accounting and other relevant support records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of internal controls relevant to the preparation/presentation of the Notice and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for providing all relevant information to the SEBI, and/or BSE Limited.

The Management is also responsible for ensuring that the Company complies with the below requirements of the SEBI (ICDR) Regulations, 2018:

- a. Determine the relevant date, being the date thirty days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue;
- b. Determine the minimum price of the equity shares in accordance with Regulation 165 of the SEBI (ICDR) Regulations, 2018.
- c. Compliance with the all other requirements of the SEBI (ICDR) Regulations, 2018.

CERTIFIER'S RESPONSIBILITY

Pursuant to the requirements of sub-para 2 of Regulation 163 of Part III of chapter V of the SEBI (ICDR) Regulations, 2018, it is our responsibility to obtain limited assurance and conclude as to whether the details of the Proposed Preferential Issue is in accordance with the requirements of the SEBI (ICDR) Regulations, 2018 as applicable to the preferential issue.

We conducted our examination of the statement/ records in accordance with the applicable guidance's issued by the Institute of Company Secretaries of India (the "ICSI"). The guidance's requires that we comply with the ethical requirements of the Code of Conduct issued by ICSI.

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A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the engagement:

- i. With respect to conditions specified in Regulation 159 & 160 of the SEBI (ICDR) Regulations, 2018, we have performed the following procedures to confirm the compliance with required conditions:
 - a) Noted the relevant date April 22, 2025 being the date thirty days prior to the date on which the resolution shall be deemed to be passed, i.e. the May 27, 2025 which is the last date specified in the Notice for e-voting;
 - b) Verified that the Company has obtained requisite consent/undertaking from the Proposed Allottees to ensure that they have not sold or transferred any equity shares of the Company from the relevant date up to a period of 90 trading days from the date of allotment of such securities;
 - c) Verified from the undertaking obtained by the Company from Proposed Allottees, the 'pre-preferential holding' of equity shares of the Company held by the proposed allottees, is held in the dematerialized form;
 - d) Verified that the Company has obtained Permanent Account Number ('PAN') of the Proposed Allottees; and
- ii. Read the Extraordinary General Meeting Notice and verified that special resolution for Proposed Preferential Issue of equity shares of the Company is included in the same and the requisite disclosures in the Notice have been made in accordance with Regulation 163(1) of the SEBI (ICDR) Regulations and other applicable laws and Regulations;
- iii. With respect to compliance with minimum price for proposed issue which is in accordance with applicable provisions of the SEBI (ICDR) Regulations, 2018 and recomputed the arithmetical accuracy of calculation of the minimum price of the proposed issue;
- iv. Read the certified copy of the resolution passed at the Board meeting held on the April 22, 2025 produced before us by the management containing the list of the Proposed Allottees;
- v. Conducted relevant management inquiries and obtained necessary representations.

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CERTIFICATION

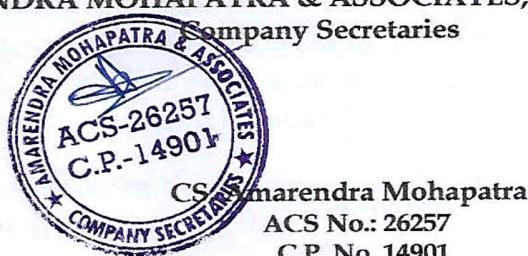
Based on my/our examination of such information/documents and explanation furnished to us by the management and employees of the Company and to the best of my/our knowledge and belief, I/we hereby certify that proposed preferential issue is being made in accordance with the requirements of the Regulations except special resolution required for approval of shareholders for proposed preferential issue is yet to be passed as required by the ICDR Regulations.

RESTRICTION ON USE

Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the SEBI (ICDR) Regulations, 2018 and this certificate is addressed to and provided to the Board of Directors of the Company solely with the purpose of placing before shareholders of the Company and on the website of the Company so as to provide them requisite information for approving the proposed preferential issue of Equity shares for the purpose of further submission to the stock exchanges and should not be used by any other person or for any other purpose.

Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. 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 or into whose hands it may come without our prior written consent.

For M/s. AMARENDRa MOHAPATRA & ASSOCIATES,
Company Secretaries



CS Amarendra Mohapatra
Proprietor
Membership No. A26257
C.P. No. 14901
P R No. 1880/2022
UDIN: A026257G000170555
Dated this April 22, 2025 at Bhubaneshwar.

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