FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31ST, 2026

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Members,
Superior Industrial Enterprises Limited
(CIN: L15142DL1991PLC046469)
25 Bazar Lanebengali Market, New Delhi- 110001

We, **M/s RSH and Associates**, Peer Reviewed Company Secretaries, have conducted the Secretarial Audit of the compliance of applicable statutory provisions and adherence to good corporate practices by **Superior Industrial Enterprises Limited (hereinafter referred to as "the Company")** for the Financial Year ended on March 31st, 2026. This audit was conducted in a manner that provide us with a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms filed by the Company and other records maintained by the Company and also information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period for the financial year ended on 31st March 2026 **("herein referred as "review period")**, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed by the company from time to time, other records maintained by the Company for the financial year ended on March 31st, 2026 according to the provisions of,

(i) The Companies Act, 2013 ("the Act") and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA) and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment, and External Commercial Borrowings; **not applicable during the audit period**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:

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

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **not applicable during the audit period;**

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **not applicable during the audit period;**

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations. 2008; **not applicable during the audit period;**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **not applicable during the audit period;**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009: **not applicable during the audit period;**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998: **not applicable during the audit period;**

We have also examined compliance with the following applicable clauses.

i. Secretarial Standards issued by The Institute of Company Secretaries of India.
ii. The listing Agreements entered into by the company with the Stock Exchange.

During the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. made there under.

WE REPORT THAT:

Based on our review of the statutory registers, secretarial records, regulatory filings, and other relevant documents maintained by the Company, and on the basis of the information and representations provided to us by the management during the audit period, we report that the Company has, in general, complied with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (SEBI) regulations, and other applicable statutory and regulatory requirements as prescribed for listed entities.

WE FURTHER REPORT THAT DURING THE AUDIT PERIOD:

Throughout the audit period, the Company did not undertake any material corporate action—such as mergers, acquisitions, demergers, buybacks, delisting, or significant shifts in the shareholding of promoters or KMPs—that would mandate specific reporting under applicable statutory provisions. Additionally, there were no material regulatory or judicial orders issued against the Company.

I, further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

The Board of Directors and its Committees (including the Audit Committee, Nomination & Remuneration Committee, and Stakeholders' Relationship Committee) met at intervals that complied with the requirements of the Companies Act, 2013, and the **Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)**.

Although some procedural discrepancies were noted, but the Company has largely adhered to the provisions of the Companies Act, 2013, SEBI regulations, and other relevant statutory requirements for listed entities. Overall, the Company has maintained robust governance standards and a strong commitment to regulatory adherence.

FOR M/S RSH AND ASSOCIATES
COMPANY SECRETARY
PEER REVIEWED CERTIFICATE: 5475/2024

Loveneet Handa and Associates
FCS No. 9055
COP No. 10753
Company Secretaries

LOVENEET HANDA
PROPRIETOR
MEMBERSHIP NUMBER: 9055
COP: 10753
UDIN: F009055H001032528
DATE:6^{TH} AUGUST, 2026
PLACE: DELHI

<u>NOTE:</u>

This report is to be read with our letter of event date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

<u>"ANNEXURE A"</u>

TO,
THE MEMBERS
SUPERIOR INDUSTRIAL ENTERPRISES LIMITED
CIN NO: L15142DL1991PLC046469
25 BAZAR LANEBENGALI MARKET, NEW DELHI- 110001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

4. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

FOR M/S RSH AND ASSOCIATES
COMPANY SECRETARY
PEER REVIEWED CERTIFICATE: 5475/2024

Loveneet Handa and Associates
FCS No. 9055
COP No. 10753
Company Secretaries

LOVENEET HANDA
PROPRIETOR
MEMBERSHIP NUMBER: 9055
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