P. Sharma & Co.

Pawan Sharma M.Com., L.L.B., ACS, IP

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CERTIFICATE UNDER CLAUSE 40 (9) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

We have examined all relevant books, registers, forms, documents and papers of M/s SEL Manufacturing Company Limited, a Company registered under The Companies Act, 1956 and having its Registered Office at 274, Dhandari Khurd, G.T. Road, Ludhiana (Pb.), the Registrar & Share Transfer Agents (RTA) being M/s Link Intime India Pvt. Ltd., for the purpose of issuing certificate under the listing Regulations and hereby certify so far as it appears from our examination of all relevant records for such inspection and according to the explanations given to us, that the Company has delivered, during the half year (6 months period) ended on 31st March, 2021:

- a) Share Certificate(s) relating to the transfer of Shares received during the period from 01.10.2020 to 31.03.2021 have been issued within fifteen days of the date of lodgment for transfer excepting those rejected on technical grounds.
- b) All Certificates of shares on sub-division, consolidation, dematerialization and rematerialization, renewal and exchange of certificate within a period of fifteen days from the date of lodgment thereof.
- c) All certificate of shares duly enclosed for payment of call/ allotment money or self-adhesive stickers, evidencing payment of call/allotment money, within fifteen days of the date of closure of issue/receipt of call/allotment money from the investor, as the case may be. However it is reported that the aforesaid company has not received any request(s) for endorsement of call monies etc., during the aforesaid period of six (6) months.

Date: 15.04.2021 Place: Bathinda (Pawan Sharma)

For; P. Sharma & Co.

C.P. No: 12316 UDIN:A015148C000099311