ALAGAR & ASSOCIATES

CERTIFICATE UNDER REGULATION 163(2) OF THE SEBI (ICDR) REGULATIONS, 2018

To,
The Board of Directors
SEPC LIMITED
3rd Floor, ASV Hansa Towers, No. 53/20,
Greams Road, Thousand Lights,
Chennai– 600006

Ref: Certification of compliance with the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments thereto in relation to proposed preferential issue of equity shares

Dear Sir,

We Alagar & Associates LLP (Firm Registration No: L2025TN019200), Practising Company Secretaries, based on the relevant necessary management representations and information received from and furnished by the management of the **SEPC LIMITED** ("the Company") and based on our examination of such information/documents and explanation furnished to us by the management and employees of the Company and to the best of our knowledge and belief as required under the aforesaid **Regulation 163(2)** of **Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018**, as amended ("SEBI ICDR Regulations"), we hereby certify that proposed Preferential Issue is being made in accordance with the requirements of the aforesaid Regulations, where Company has proposed issuance and allotment upto 153,00,00,000 (One Hundred and Fifty Three Crore) equity shares of Rs. 10/- each for consideration other than cash (i.e., swap of shares) to the shareholders of Avenir International Engineers and Consultants LLC, Abu Dhabi. The proposed preferential issue was approved in the Board Meeting dated July 06,2026 and now proposed for the approval of members.

For Alagar & Associates LLP
(Formerly known as M. Alagar & Associates)
Company Secretaries
Firm Registration No: L2025TN019200
Peer Review Certificate No: 6814/2025

M. Alagar

M Alagar
Managing Partner
FCS No: 7488/ CoP No.: 8196
UDIN: F007488H000758183

Alagar & Associates LLP
LLPIN
ACO-4125

Place: Chennai
Date: July 06,2026