

CERTIFICATE

**[PURSUANT TO REGULATION 13 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA
(SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021]**

The Board of Directors
Pearl Global Industries Limited
Pearl Tower, Plot No. 51, Sector-32,
Gurgaon, Haryana 122001
CIN: L74899HR1989PLC140150

Dear Sir(s)

Sub: Secretarial Auditor's Certificate for the Year ended March 31, 2026, in accordance with Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

We have examined the records and documents maintained by Pearl Global Industries Limited ("the Company") and based on the information and explanations given to us and to the best of our knowledge and belief, we confirm that Pearl Global Industries Limited Employee Stock Option Plan -2022 of the Company have been implemented in accordance with the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended and in terms of Special Resolution passed through Postal Ballot by the shareholders of the Company.

The Certificate is issued on the request of the Management of the Company and is solely for the purposes as stated in Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. This certificate should not be used for any other purposes.

For RSM & CO.
Company Secretaries



CS RAVI SHARMA
Partner

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Peer Review No. 7415/2025



Date : 14.05.2026
Place : Delhi