PARIKH DAVE & ASSOCIATES
COMPANY SECRETARIES

A Peer Reviewed Firm

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SECRETARIAL AUDITOR'S CERTIFICATE IN RESPECT OF EMPLOYEE STOCK OPTION SCHEME

[Pursuant to Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021)]

To,
The Members,
Cera Sanitaryware Limited
Ahmedabad

We, M/s. Parikh Dave & Associates, the Secretarial Auditors of **CERA SANITARYWARELIMITED** (hereinafter referred to as the "**Company**"), a public company listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE), have been requested by the Management of the Company to issue this Certificate required to be placed before the shareholders at the ensuing 28th Annual General Meeting of the Company to be held in connection with the financial year 2025-26. This Certificate is required to be issued by the Secretarial Auditors of the Company pursuant to the provisions of Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as the "**Regulations**").

Employee Stock Option Scheme of the Company:

This Certificate is being issued in respect of Cera Sanitaryware - Employee Stock Option Scheme 2024 ("**ESOS 2024**" or "**Scheme**"). The Scheme was approved by the Board of Directors of the Company at their meeting held on 08.04.2024.

Management Responsibility:

It is the responsibility of the Management of the Company to implement the Scheme and adhere to the applicable requirements under the Regulations, including designing, maintaining records and devising proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Verification:

For the purpose of verifying compliance with the applicable provisions of the Regulations, we have examined the following:

1. Scheme received from the Company;
2. Articles of Association of the Company;
3. Minutes of the relevant meetings of the Board of Directors;
4. Minutes of the relevant meetings of the Nomination and Remuneration Committee;
5. Detailed Terms and Conditions of the Scheme;
6. Relevant provisions of the Regulations, the Companies Act, 2013 and the rules made
7. thereunder; and
8. Other relevant documents/ filings/ records/ information as sought and made available to us and the explanations provided by the Company.

Certification:

Based on our verification of the records and documents maintained by the Company and according to the information and explanations provided to us, we certify that the Company has implemented the Scheme in accordance with the applicable provisions of the Regulations.

Assumption, Limitation and Restriction on Use:

1. Ensuring the authenticity of the documents and information furnished is the responsibility of the Board of Directors and the Management of the Company.

2. Our responsibility is to examine the relevant documents and information and issue the Certificate accordingly. This is neither an audit nor an investigation.

3. This Certificate 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.

4. This Certificate is addressed to and provided to the Members of the Company solely for the purpose of compliance with Regulation 13 of the Regulations. This Certificate should not be circulated, used, quoted or otherwise referred to for any purpose other than for the Regulations.

FOR PARIKH DAVE & ASSOCIATES
COMPANY SECRETARIES

UMESH GOVINDPRASAD PARIKH

Digitally signed by UMESH GOVINDPRASAD PARIKH
Date: 2026.07.11 09:42:55 +05'30'

UMESH G. PARIKH
Practicing Company Secretary
Partner
ICSI Unique Code No.: P2006GJ009900
Peer Review Certificate No.: 6576/2025
FCS NO.: 4152 C. P. NO.: 2413
UDIN: F004152H000807515

Place: Ahmedabad
Date: 11/07/2026