# **VR DAKSHIN PRIVATE LIMITED**

(Formerly Sugam Vanijya Holdings Private Limited) Corporate Identity Number: U74899KA1987PTC070519

Date: May 30, 2023

To, General Manager Department of Corporate Services BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001, Maharashtra.

**Scrip Code:** 951654, 958505, 958506, 974772, 974773, 974774 **ISIN:** INE084S08013, INE084S07015, INE084S07023, INE084S08021, INE084S08039, INE084S08047

Dear Sir/Madam,

### Sub: Annual Secretarial Compliance Report for the year ended March 31, 2023 under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

In compliance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed the Annual Secretarial Compliance Report of VR Dakshin Private Limited (Formerly Sugam Vanijya Holdings Private Limited) for the year ended March 31, 2023, issued by Sourav & Associates, Practicing Company Secretaries (PCS).

This is for your kind information and necessary records.

Thanking you,

Yours faithfully, For VR Dakshin Private Limited

Rajendra Pai (Chief Financial Officer)

**Encl: As Above** 



#### C-4, 2<sup>nd</sup> Floor, Central Market Lajpat Nagar-2, New Delhi-110024 Phone: +91-9654174849 E-mail: souravnassociates@gmail.com

## Secretarial Compliance Report of VR Dakshin Private Limited for the financial year ended March 31, 2023

To The Members, VR Dakshin Private Limited Formerly known as Sugam Vanijya Holdings Private Limited (CIN: U74899KA1987PTC070519) V R Bengaluru, No. 11B, SY NO. 40/9, Devasandra Industrial Area, 2<sup>nd</sup> Stage, KR. Puram Hobli Bengaluru -560048

I, **CS Sourav**, Proprietor of M/s Sourav & Associates, Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **VR Dakshin Private Limited** having CIN: U74899KA1987PTC070519 *(hereinafter referred as 'the Company" or "the listed entity')*, having its Registered Office at V R Bengaluru, No. 11B, SY NO. 40/9, Devasandra Industrial Area, 2<sup>nd</sup> Stage, KR. Puram Hobli Bengaluru -560048. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on **March 31, 2023** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I **CS Sourav**, Proprietor of M/s Sourav & Associates, Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by the listed entity;
- (b) the filings/ submissions made by the listed entity to the stock exchange;
- (c) website of the listed entity;
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the financial year ended March 31, 2023("Review Period") in respect of compliance with the provisions of:
  - a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
  - b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 [Not Applicable as the Listed Entity has not bought back/ propose to buy-back any of its securities during the review period];
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 [Not Applicable as the Listed Entity has not offered any shares or granted any options pursuant to any employee benefit scheme during the review period];
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations,2021;

- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Regulations and Bye-laws framed under the Depositories Act, 1996 to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

 I. a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

S	Compliance	Regulation	Deviations	Action	Туре	Details of	Fine	Observations/	Managem	Rema
Ν	Requirement	/ Circular		Taken	of	Violation	Amount	Remarks of	ent	rks
	(Regulations	No.		by	Action			the Practicing	Response	
	/ circulars/							Company		
	guidelines							Secretary		
	including									
	specific									
	clause)									
1.	The	13(3)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result	
	statement		672 days		was	672 days	7,92,960	has paid the	of the COVID-19	
	giving the		for		levied	for	(includi	penalty	outbreak,	
	number of		uploading		by BSE	uploading	ng GST)	amount levied	there was a shortage of	
	investor		investor		Ltd.	investor		by BSE Ltd.	compliance	
	complaints		complaints			complaint			officers and manageme	
			for the			s for the			nt staff, leading to	
			quarter			quarter			their	
			ending			ending			unavailabili ty to	
			December			December			ensure	
			30, 2020 to			30, 2020			timely compliance	
			BSE			to BSE			with SEBI	
									LODR regulations	
									on the BSE	
									portal.	

2.	Prior	50(1)	Delay in	BSE	Fine	Delay in	Rs.	The Company	As a result	
	intimation to		submitting		was	submitting		has paid the		
	the stock		disclosure		levied	disclosure	(includi	penalty	COVID-19	
	exchange of at		for the BM			for the BM	-	amount levied	outbreak,	
	least two		held in the		Ltd.	held in the	ing do r j	by BSE Ltd.	there was a	
	working days		month of		Ltu.	month of		by boll lita.	shortage of	
	in advance,		Jan, 2021			Jan, 2021			compliance	
	in auvance,		Jall, 2021			Jall, 2021			officers and	
									manageme	
									nt staff,	
									leading to	
									their	
									unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
3.	Prior	50(1)	,	BSE	Fine	Delay in		The Company	As a result	
	intimation to		submitting		was	submitting		has paid the	of the	
	the stock		disclosure		levied	disclosure	(includi	penalty	COVID-19	
	exchange of at		for the BM		-	for the BM		amount levied	outbreak,	
	least two		held in the		Ltd.	held in the		by BSE Ltd.	there was a	
	working days		month of			month of			shortage of	
	in advance,		Feb, 2021			Feb, 2021			compliance officers and	
									manageme nt staff,	
									leading to	
									their	
									unavailabili	
									ty to	
									ensure	
									timely	

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									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
4.	Prior	50(1)	Delay i	n BSE	Fine	Delay in	Rs.	The Company	As a result	
4.	intimation to	50(1)	submitting		was	submitting		has paid the	of the	
						_		_	COVID-19	
	the stock		disclosure		levied	disclosure	(includi	penalty	outbreak,	
	exchange of at		for the BM		-	for the BM		amount levied	there was a	
	least two		held in th		Ltd.	held in the		by BSE Ltd.		
	working days		month o	f		month of			shortage of	
	in advance,		Mar, 2021			Mar, 2021			compliance officers and	
									manageme	
									nt staff,	
									leading to	
									their	
									unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
5.	The listed	54	Delay o	f BSE	Fine	Delay of		The Company	As a result	
	entity shall		512 day	s	was	512 days	6,04,160	has paid the		
	disclose the		for		levied	for	(includi	penalty	COVID-19	
	extent and		uploading		by BSE	uploading	ng GST)	amount levied	outbreak,	
	nature of		for th	е	Ltd.	for the		by BSE Ltd.	there was a	
	security		quarter			quarter			shortage of	
	created and		ending			ending			compliance	
	maintained		March 31	- ,		March 31,			officers and	
	for secured		2021 t			2021 to			manageme	
	Jer Scourou		(	-					nt staff,	
<u> </u>	· I			•	•		•	•		

list	ted non-	BSE		BSE			leading to	
	nvertible						their	
del							unavailabili	
	curities						ty to	
Sec	curries						ensure	
							timely	
							compliance	
							with SEBI	
							LODR	
							regulations	
							on the BSE	
							portal.	
6. Sul	bmission of 52(1)	Delay of BSE	Fine	Delay of	Rs.	The Company	As a result	
0.	haudited	-	was	374 days		has paid the		
	nancial		levied	for	(including	penalty	COVID-19	
	atements		by BSE		GST)	amount levied	outbreak,	
for			Ltd.	Financial		by BSE Ltd.	there was a	
		Statements	Ltu.	Statement		by BSE Ltu.	shortage of	
_	larter						compliance	
	lding	for the		s for the			officers and	
	ptember	quarter		quarter			manageme	
30,	), 2021	ending		ending			nt staff,	
		September		September			leading to	
		30, 2021 to		30, 2021			their	
		BSE		to BSE			unavailabili	
							ty to	
							ensure	
							timely	
							compliance	
							with SEBI	
							LODR	
							regulations	
							on the BSE	
							portal.	

7.	The listed	54(2)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result
´`	entity shall	- (=)	374 days		was	374 days		has paid the	
	disclose the		for		levied	for	(includi	penalty	COVID-19
	extent and		uploading		by BSE		ng GST)	amount levied	outbreak,
	nature of		for the		Ltd.	for the	115 (101)	by BSE Ltd.	there was a
	security		quarter		Liu.	quarter		Sy DOL Ltd.	shortage of
	created and		ending			ending			compliance
	maintained								officers and
			September			September 30, 2021			manageme
	for secured		30, 2021 to						nt staff,
	listed non-		BSE			to BSE			leading to
	convertible								their
	debt 								unavailabili
	securities								ty to
									ensure
									timely
									compliance
									with SEBI
									LODR
									regulations
									on the BSE
									portal.
8.	Disclosure of	52(4)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result
	line items		374 days		was	374 days	4,41,320	has paid the	of the
	along with the		for		levied	for	(includi	penalty	COVID-19
	Financial		uploading		by BSE	uploading	ng GST)	amount levied	outbreak,
	Statements		Financial		Ltd.	Financial		by BSE Ltd.	there was a
	for the		Statements			Statement			shortage of
	quarter		for the			s for the			compliance
	ending		quarter			quarter			officers and
	September		ending			ending			manageme
	30, 2021		September			September			nt staff,
			30, 2021 to			30, 2021			leading to their
			BSE			to BSE			unavailabili
									ty to
									ensure
									timely
									chillery

								compliance with SEBI LODR regulations on the BSE portal.	
9.	The statement giving the number of investor complaints	13(3)	Delay of 399 days for uploading investor complaints for the quarter ending September 30, 2021 to BSE	Fine was levied by BSE Ltd.	Delay of 399 days for uploading investor complaint s for the quarter ending September 30, 2021 to BSE		has paid the	As a resultoftheCOVID-19outbreak,there was ashortage ofcomplianceofficers andmanagementstaff,leadingtotheirunavailabilitytoensuretimelycompliancewithSEBILODRregulationsonthe BSEportal.	
10	Submission of unaudited Financial Statements for the quarter ending December 31,	52(1)	Delay of 283 days for uploading Financial Statements for the quarter	Fine was levied by BSE Ltd.	Delay of 283 days for uploading Financial Statement s for the quarter	Rs. 16,69,700 (includin g GST)	The Company has paid the penalty amount levied by BSE Ltd.	As a result	

	2021		ending			ending	Ι		manageme	
			December			December			nt staff,	
			31, 2021 to			31, 2021			leading to	
			BSE			to BSE			their	
			DOL			IU DSE			unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
11	Disclosure of	52(4)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result	
	line items		283 days		was	283 days	3,33,940	has paid the		
	along with the		for		levied	for	(includi	penalty	COVID-19	
	Financial		uploading		by BSE	uploading	ng GST)	amount levied	outbreak,	
	Statements		Financial		Ltd.	Financial		by BSE Ltd.	there was a	
	for the		Statements			Statement			shortage of	
	quarter		for the			s for the			compliance	
	ending		quarter			quarter			officers and	
	December 31,		ending			ending			manageme	
	2021		December			December			nt staff,	
			31, 2021 to			31, 2021			leading to their	
			BSE			to BSE			unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
12	The listed	54(2)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result	
	entity shall		283 days		was	283 days	3,33,940	has paid the		

	disclose the		for		levied	for	(includi	penalty	COVID-19	
	extent and		uploading			uploading	ng GST)	amount levied	outbreak,	
	nature of		for the		Ltd.	for the		by BSE Ltd.	there was a	
	security		quarter		200	quarter		<i>27 202 1</i> 00	shortage of	
	created and		ending			ending			compliance	
	maintained		December			December			officers and	
	for secured		31, 2021 to			31, 2021			manageme	
			BSE			to BSE			nt staff,	
			B2E			to BSE			leading to	
	convertible								their	
	debt								unavailabili	
	securities								ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
13	Submission of	52(1)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result	
	unaudited		178 days		was	178 days		has paid the	of the	
	Financial		for		levied	for	(including	penalty	COVID-19	
	Statements		uploading		by BSE	uploading	GST)	amount levied	outbreak,	
	for the		Financial		Ltd.	Financial		by BSE Ltd.	there was a	
	quarter		Statements			Statement			shortage of	
	ending March		for the			s for the			compliance	
	31, 2022		quarter			quarter			officers and	
			ending			ending			manageme	
			March 31,			March 31,			nt staff,	
			2022 to			2022 to			leading to	
			BSE			BSE			their	
									unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	

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									LODR	
									regulations	
									on the BSE	
									portal.	
14	Disclosure of	52(4)	Delay of	BSE	Fine	Delay of	Rs.	The Company	As a result	
	line items		178 days		was	178 days	2,10,040	has paid the	of the	
	along with the		for		levied	for	(includi	penalty	COVID-19	
	Financial		uploading		by BSE	uploading	ng GST)	amount levied	outbreak,	
	Statements		Financial		Ltd.	Financial		by BSE Ltd.	there was a	
	for the		Statements			Statement			shortage of	
	quarter		for the			s for the			compliance	
	ending March		quarter			quarter			officers and	
	31, 2022		ending			ending			manageme	
			March 31,			March 31,			nt staff,	
			2022 to			2022 to			leading to	
			BSE			BSE			their	
									unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
	m) ); , )	F 4(2)		DCD	<b>D</b> '		D		portal.	
15	The listed	54(2)	Delay of		Fine	Delay of		The Company	As a result	
	entity shall		178 days		was	178 days		has paid the	of the COVID-19	
	disclose the		for		levied	for	(includi	penalty	outbreak,	
	extent and		uploading		by BSE		ng GST)	amount levied	there was a	
	nature of		for the		Ltd.	for the		by BSE Ltd.	shortage of	
	security		quarter			quarter			compliance	
	created and		ending			ending			officers and	
	maintained		March 31,			March 31,			manageme	
	for secured		2022 to			2022 to			nt staff,	
	listed non-		BSE			BSE			leading to	
	convertible								their	

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	debt								unavailabili	
	securities								ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
16	The details	57(4)	Delay in	BSE	Fine	Delay in	Rs.	The Company	As a result	
	for all the		submission		was	submissio	3,540	has paid the	of the	
	non-				levied	n	(includin	penalty	COVID-19	
	convertible				by BSE		g GST)	amount levied	outbreak,	
	securities for				Ltd.			by BSE Ltd.	there was a	
	which							<b>J</b>	shortage of	
	interest/divid								compliance	
	end/principal								officers and	
									manageme	
	obligations								nt staff,	
	shall be								leading to	
	payable								their	
	during the								unavailabili	
	quarter								ty to	
	ending on								ensure	
	March 31,								timely	
	2022								compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
17	The	13(3)	Delay of	BSE	Fine	Delay of	Rs.	The Company	-	
	statement	-0(0)	126 days		was	126 days		has paid the		
	giving the		for		levied	for	(includin	penalty	COVID-19	
							-		outbreak,	
	number of		uploading		-	uploading	g GST)	amount levied	there was a	
	investor		investor		Ltd.	investor		by BSE Ltd.	shortage of	
	complaints		complaints			complaint			Shortage U	

			for	the			s for	the				compliance	
			quarter				quarte					officers and	
							-					manageme	
			ending				ending					nt staff,	
			June	30,			June	30,				leading to	
			2022	to			2022	to				_	
			BSE				BSE					their	
												unavailabili	
												ty to	
												ensure	
												timely	
												compliance	
												with SEBI	
												LODR	
												regulations	
												on the BSE	
												portal.	
18	Submission of	52(1)	Delay	of	BSE	Fine	Delay	of	Rs.	The	Company	As a result	
	unaudited		100 d	lays		was	100	days	5,90,000	has	paid the	of the	
	Financial		for			levied	for		(includin	pena	lty	COVID-19	
	Statements		uploadi	ng		by BSE	upload	ling	g GST)	amo	unt levied	outbreak,	
	for the		Financia			Ltd.	Financ	cial		by B	SE Ltd.	there was a	
	quarter		Stateme				Staten			5		shortage of	
	ending June		for	the			s for					compliance	
	30, 2022		quarter	circ			quarte					officers and	
	50, 2022		-				-					manageme	
			ending	20			ending					nt staff,	
			June	30,			June	30,				leading to	
			2022	to			2022	to				their	
			BSE				BSE					unavailabili	
												ty to	
												ensure	
												timely	
												compliance	
												with SEBI	
												LODR	
												regulations	
												on the BSE	
												portal.	
1												-	

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19	Disclosure of	52(4)	Delay	of	BSE	Fine	Delay	of	Rs.	The Company	As a result	
	line items	(-)	-	days		was	-	days		has paid the		
	along with the		for	uujo		levied	for	aayo	(includin	penalty	COVID-19	
	Financial		upload	ing		by BSE	uploa	ding	g GST)	amount levied	outbreak,	
	Statements		Financ	-		Ltd.	Finan	-	5 (01)	by BSE Ltd.	there was a	
	for the		Statem				Stater			<i>5</i> , 551 1.0.	shortage of	
	quarter		for	the			s for				compliance	
	ending June		quarte				quart				officers and	
	30, 2022		ending				endin				manageme	
	30, 2022							-			nt staff,	
			June	30,			June	30,			leading to	
			2022	to			2022	to			their	
			BSE				BSE				unavailabili	
											ty to	
											ensure	
											timely	
											compliance	
											with SEBI	
											LODR	
											regulations	
											on the BSE	
											portal.	
20	The listed	54(2)	Delay	of	BSE	Fine	Delay	of	Rs.	The Company	As a result	
	entity shall		100	days		was	100	days	1,18,000	has paid the	of the	
	disclose the		for			levied	for		(includin	penalty	COVID-19	
	extent and		upload	ing		by BSE	uploa	ding	g GST)	amount levied	outbreak,	
	nature of		the qu	arter		Ltd.	for	the		by BSE Ltd.	there was a	
	security		ending				quart	er			shortage of	
	created and		June	30,			endin	g			compliance	
	maintained		2022	to			June	30,			officers and	
	for secured		BSE				2022	to			manageme	
	listed non-						BSE				nt staff,	
	convertible										leading to	
	debt										their	
	securities										unavailabili	
											ty to	
											ensure	
											timely	

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									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
21	The details	57(4)	Delay in	BSE	Fine	Delay in	Rs.	The Company	As a result	
	for all the		submission		was	submissio	2,360	has paid the	of the	
	non-				levied	n	(includin	penalty	COVID-19	
	convertible				by BSE		g GST)	amount levied	outbreak,	
	securities for				Ltd.		0 ,	by BSE Ltd.	there was a	
	which							5	shortage of	
	interest/divid								compliance	
	end/principal								officers and	
	obligations								manageme	
	shall be								nt staff,	
	payable								leading to	
	during the								their	
	-								unavailabili	
	quarter								ty to	
	ending on								ensure	
	June 30, 2022								timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
22	The details	57(5)	Delay in	BSE	Fine	Delay in	Rs.	The Company	As a result	
	for all the		submission		was	submissio	3,540	has paid the		
	non-				levied	n	(includin	penalty	COVID-19	
	convertible				by BSE		g GST)	amount levied	outbreak,	
	securities for				Ltd.			by BSE Ltd.	there was a	
	which								shortage of	
	interest/divid								compliance	
	end/principal								officers and	
	obligations								manageme	
	-								nt staff,	

	shall be payable during the quarter ending on March 31,							leading to their unavailabili ty to ensure timely	
	2022							compliance with SEBI LODR regulations on the BSE portal.	
23	A listed entity shall appoint a qualified company secretary as the compliance officer		Delay of 637 days	Fine was levied by BSE Ltd.	Delay of 637 days	Rs. 6,37,000 (includi ng GST)	The Company has paid the penalty amount levied by BSE Ltd.	As a resultoftheCOVID-19outbreak,there was ashortage ofcomplianceofficers andmanagementstaff,leading totheirunavailabilitytoensuretimelycompliancewithSEBILODRregulationson the BSEportal.	
24	The listed entity shall appoint a share transfer	7(1)	Delay of 637 days	Fine was levied by BSE	Delay of 637 days	Rs. 6,37,000 (includin g GST)	The Company has paid the penalty amount levied	As a result of the COVID-19 outbreak,	

	agent				Ltd.		1	by BSE Ltd.	there was a	
	-8								shortage of	
									compliance	
									officers and	
									manageme	
									nt staff,	
									leading to	
									their	
									unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	
									on the BSE	
									portal.	
25	Submission of	52(1)	Delay of 23	BSE	Fine	Delay of	Rs.	The Company	As a result	
	unaudited		days for		was	22 days	1,35,700	has paid the	of the	
	Financial		uploading		levied	for	(includi	penalty	COVID-19	
	Statements		Financial		by BSE	uploading	ng GST)	amount levied	outbreak,	
	for the		Statements		Ltd.	Financial		by BSE Ltd.	there was a	
	quarter		for the			Statement			shortage of	
	ending		quarter			s for the			compliance	
	December 31,		ending			quarter			officers and	
	2022		December			ending			manageme	
	2022		31, 2022 to			December			nt staff,	
			BSE 85			31, 2022			leading to	
			DOL						their	
						to BSE			unavailabili	
									ty to	
									ensure	
									timely	
									compliance	
									with SEBI	
									LODR	
									regulations	

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								on the BSE portal.	
26	Submission of unaudited Financial Statements for the quarter ending June 30, 2022	52(4)	Delay of 23 days for uploading Financial Statements for the quarter ending December 31, 2022 to BSE	Fine was levied by BSE Ltd.	Delay of 23 days for uploading Financial Statement s for the quarter ending June 30, 2022 to BSE	Rs. 27,140 (includin g GST)	The Company has paid the penalty amount levied by BSE Ltd.	of the COVID-19 outbreak, there was a shortage of compliance officers and manageme nt staff, leading to their unavailabili their unavailabili ty to ensure timely compliance with SEBI LODR regulations	
								on the BSE portal.	
27	Statement indicating the utilization of issue proceeds/Mat erial deviation in the use of proceeds	52(7)	Delay of 23 days for uploading for the quarter ending December 31, 2022 to BSE	was levied	Delay of 23 days for uploading for the quarter ending December 31, 2022 to BSE		The Company has paid the penalty amount levied by BSE Ltd.		

									ensure
									timely
									compliance
									with SEBI
									LODR
									regulations
									on the BSE
									portal.
28	The listed	54(2)	Delay of	BSE	Fine	Delay of	Rs.	The Company	7 As a result
	entity shall		23 days for		was	23 days	28,320	has paid the	e of the
	disclose the		uploading		levied	for	(includin	penalty	COVID-19
	extent and		for the		by BSE	uploading	g GST)	amount levied	outbreak,
	nature of		quarter		Ltd.	for the		by BSE Ltd.	there was a
	security		ending			quarter			shortage of
	created and		December			ending			compliance
	maintained		31, 2022 to			December			officers and
	for secured		BSE			31, 2022			manageme
	listed non-		202			to BSE			nt staff,
	convertible					10 202			leading to
	debt								their
	securities								unavailabili
	securities								ty to
									ensure
									timely
									compliance
									with SEBI
									LODR
									regulations
									on the BSE
									portal.
29	Prior	50(1)	Delay in	BSE	Fine	Delay in			a result
	intimation to		submitting		was	submitting	5,000	Company of	the
	the stock		disclosure		levied	disclosure	(includi	nus pulu	VID-19
	exchange of at		for the BM		by BSE	for the BM	ng GST)	ene	tbreak,
	least two		held in the		Ltd.	held in the		penalty	ere was a
	working days		month of			month of		aniount	ortage of
	in advance,		Dec, 2022			Dec, 2022		levieu by	mpliance
								BSE Ltd. off	icers and
L									age <b>19</b> of <b>27</b>

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				manageme	
				nt staff	,
				leading to	,
				their	
				unavailabil	i
				ty to	
				ensure	
				timely	
				compliance	
				with SEB	]
				LODR	
				regulations	
				on the BSE	
				portal.	

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S	Compliance	Regulation	Deviations	Action	Туре	Details of	Fine	Observations/	Managem	Rema
Ν	Requirement	/ Circular		Taken	of	Violation	Amount	Remarks of	ent	rks
	(Regulations	No.		by	Action			the Practicing	Response	
	/ circulars/							Company		
	guidelines							Secretary		
	including									
	specific									
	clause)									
	NIL									

- Sr. **Particulars** Compliance **Observations**/ No. Status (Yes/No/Remarks by NA) PCS\* 1. Compliances with the following conditions while appointing/re-appointing an auditor i. If the auditor has resigned within 45 days NA No such event from the end of a quarter of a financial occurred year, the auditor before such resignation, during the has issued the limited review/ audit review period report for such quarter; or NA ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited NA review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the auditreport for such financial year. 2. Other conditions relating to resignation of statutory auditor i. Reporting of concerns by Auditor with NA No such event respect to the listed entity/its material occurred subsidiary to the AuditCommittee: during the review period
- II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries asper SEBI Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019:

a. In case of any concern with the management of	NA	
the listed entity/material subsidiary such as		
non-availability of information / non-		
cooperation by the management which has		
hampered the audit process, the auditor has		
approached the Chairman of the Audit		
Committee of the listed entity and the Audit		
Committee shall receive suchconcern directly		
and immediately without specifically waiting		
for the quarterly Audit Committee meetings.		
b. In case the auditor proposes to resign, all	NA	
concerns with respect to the proposed		
resignation, along with relevant documents		
has been brought to the notice of the Audit		
Committee. In cases where the proposed		
resignation is due to non-receipt of		
information / explanation from the company,		
the auditor has informed the Audit		
Committee the details of information/		
explanation sought and not provided by the		
management, as applicable.		
c. The Audit Committee / Board of Directors, as	NA	
the case may be, deliberated on the matter on		
receipt of such information from the auditor		
relating to the proposal to resignas mentioned		
above and communicate its views to the		
management and the auditor.		

Sr.	Particulars	Compliance	Observations
No.		Status	/ Remarks by
		(Yes/No/ NA)	PCS*
	ii. Disclaimer in case of non-receipt of	NA	No Such event
	information:		occurred
	The auditor has provided an appropriate		during the
	disclaimerin its audit report, which is in		review period.
	accordance withthe Standards of Auditing		
	as specified by ICAI / NFRA, in case where		
	the listed entity/ its material subsidiary		
	has not provided information as required		
	by the auditor.		
3.	The listed entity / its material subsidiary has	NA	No Such event
	obtained information from the Auditor upon		occurred
	resignation, in the format as specified in		during the
	Annexure-A in SEBI Circular CIR/		review period.
	CFD/CMD1/114/2019 dated 18 <sup>th</sup> October,		
	2019.		

III. We hereby report that, during the review period the compliance status of the listed entity is appended asbelow:

Sr.	Particulars	Compliance	Observations/
No.		Status	Remarks by PCS*
		(Yes/No/ NA)	
1.	Secretarial Standards:	Yes	-
	The compliances of the listed entity are in		
	accordance with the applicable Secretarial		
	Standards (SS) issued by the Institute of		
	Company Secretaries of India (ICSI) as		

	notified by the Central Government under		
	Section 118(10) of the Companies Act, 2013		
	and mandatorily applicable.		
2			
2.	Adoption and timely updation of the		
	Policies:		
	• All applicable policies under SEBI	Yes	-
	Regulations are adopted with the		
	approval of board of directors of the		
	listed entity;		
			-
	• All the policies are in conformity with	Yes	
	SEBI Regulations and have been		
	reviewed & updated on time, as per the		
	regulations/circulars/guidelines issued		
	by SEBI.		
3.	Maintenance and disclosures on Website:		
	ullet The Listed entity is maintaining a	No	The Listed entity
	functional website;		failed to maintain
			a functional
	• Timely dissemination of the	No	website and also
	documents/ information under a		failed to upload
	separate section on the website;		mandatory
			documents as
			required under
			regulation 62 of
			the SEBI (LODR)
			Regulations,
			2015.
	<ul> <li>Web-links provided in annual</li> </ul>	NA	-
	corporate governance reports under		

	Regulation 27(2) are accurate and		
	specific which re- directs to the		
	relevant document(s)/section of the		
	website;		
4.	Disqualification of Director:		
	None of the Director(s) of the Company is/ are	Yes	-
	disqualified under Section 164 of Companies		
	Act, 2013as confirmedby the listed entity.		
5.	Details related to Subsidiaries of listed		
	entities have been examined w.r.t.:		
	a) Identification of material subsidiary	NA	The Company
	companies;		does not have any
			material
	b) Disclosure requirement of material as	NA	subsidiary.
	well as other subsidiaries		
6.	Preservation of Documents:		
	The listed entity is preserving and		
	maintaining records as prescribed under	Yes	-
	SEBI Regulations and disposal of records as		
	per Policy of Preservation of Documentsand		
	Archival policy prescribed under SEBI		
	(LODR) Regulations, 2015.		
7.	Performance Evaluation:		
	The listed entity has conducted performance		
	evaluation of the Board, Independent	Yes	-
	Directors and the Committees at the start of		
	every financial year/during the financial year		
	as prescribed in SEBI Regulations.		
8.	Related Party Transactions:		
	(a) The listed entity has obtained prior	NA	-
	approval of Audit Committee for all		

	related party transactions; or		
	(b) The listed entity has provided detailed	NA	-
	reasons along with confirmation		
	whether the transactions were		
	subsequently approved/ ratified/		
	rejected by the Audit Committee, in		
	case no prior approval has been		
	obtained.		
9.	Disclosure of events or information:		
	The listed entity has provided all the required	Yes	-
	disclosure(s) under Regulation 30 along with		
	Schedule III of SEBI LODR Regulations, 2015		
	within the time limits prescribed thereunder.		
10.	Prohibition of Insider Trading:		
	The listed entity is in compliance with	Yes	-
	Regulation 3(5) &3(6) SEBI (Prohibition of		
	Insider Trading) Regulations, 2015.		
11.	Actions taken by SEBI or Stock		
	Exchange(s), if any:		
	No action(s) has been taken against the listed	Yes	-
	entity/ its promoters/ directors/ subsidiaries		
	either by SEBI or by Stock Exchanges		
	(including under the Standard Operating		
	Procedures issued by SEBI through various		
	circulars) under SEBI Regulations and		
	circulars/ guidelines issued thereunder.		
12.	Additional Non-compliances, if any:		
	No additional non-compliance observed for	Yes	-
	any SEBI regulation/circular/guidance note		
	etc.		

### Assumptions & Limitation of scope and Review:

- 1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- 2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- 3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- This Report is solely for the intended purpose of compliance in terms of Regulation 24A
   (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management hasconducted the affairs of the listed entity.

### For Sourav & Associates Company Secretaries

SOURAV Date: 2023.05.30 23:10:31 +05'30'

CS Sourav (Proprietor) Membership No.: A-46883 CP No. 21259 UDIN: A046883E000432499 PR No: 3143/2023

Date: May 30, 2023 Place: New Delhi