

CIN: L27106WB1996PLC076866 | GSTN/UID: 19AAACV8542M1ZQ | UDYAM-WB-08-0007012 | UAN: WB10C0007296 An ISO 9001:2015 Company



Date: 30/05/2024

To. Department of Corporate Office, **BSE Limited** Phiroze JeeJeeBhoy Towers, Dalal Street, Mumbai- 400 001

Ref: Scrip Code. 538812, ISIN No.-INE322R01014

Sub: Filing of Annual Secretarial Compliance Report for the year ended on March 31, 2024

Dear Sir.

In compliance with Regulation 24A of the SEBI (Listing Obligation and Disclosure Requirement), Regulations 2015 read with SEBI Circular CIR/CFD/ CMD1/27/2079 dated February 8, 2019, please find enclosed the Annual Secretarial Compliance Report of the Company issued by CS Manisha Saraf & Associates, Company Secretary in whole-time practice for the financial year 2023-2024.

You are requested to take the same on your records.

Thanking you,

Yours Faithfully,

For and on behalf of suspended Board of **Directors of Aanchal Ispat Limited**

Mukesh Goel

Digitally signed by Mukesh Goel Date: 2024.05.30 13:16:45 +05'30'

Mukesh Goel

For Aanchal Ispat Ltd

BRAHMA

SANTANU Digitally signed by SANTANU BRAHMA Date: 2024.05.30 15:16:15 +05'30'

> Mr. Santanu Brahma (Resolution Professional)

Registration No.: IBBI/IPA-01/IP-P01482/2018-19/12251

Registered Office

J.L. No. 5, National Highway No.6, Chamrail, Howrah 711114.

Phone: 033 22510128 / 033 23230052

Email: info@aanchalispat.com | aanchalispat1996@gmail.com

Visit us as www.aanchalispat.com













MANISHA SARAF & ASSOCIATES

Company Secretaries

11, Dacres Lane, 1st Floor, Kolkata - 700069

Phone: 033 22624441

E-mail: manisha_saraf2007@yahoo.co.in

SECRETARIAL COMPLIANCE REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

To,
The Resolution Professional,
AANCHAL ISPAT LIMITED
Mouza-Chamarail, National Highway 6, Liluah,
Howrah- 711114

I Manisha Saraf, Practicing Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Aanchal Ispat Limited** (hereinafter referred as **'the listed entity'**), having its Registered Office at Mouza-Chamarail, National Highway 6, Liluah, Howrah-711114. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

During the period under review the Company was admitted into CIRP by The Hon'ble NCLT, Kolkata Bench vide order dated September 12, 2023, under the provisions of the IBC, 2016, and the company is currently under CIRP.

Based on my 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, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined:

- (a) all the documents and records made available to me and explanation provided by **Aanchal Ispat Limited** ("the listed entity");
- (b) the filings/ submissions made by the listed entity to the stock exchanges;
- (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 year ended 31st March, 2024 ("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");

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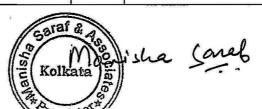
The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; ('Listing Regulations')
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the listed entity during the Review Period);
- (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 to the listed entity during the Review Period);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the listed entity during the Review Period);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the listed entity during the Review Period);
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable to the listed entity during the Review Period);
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018; and circulars/ guidelines issued thereunder;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents)
 Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/ guidelines issued there under;

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compli ance status Yes/ No /NA	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards ("SS") issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	None The Hon'ble NCLT, Kolkata Bench has admitted the company into CIRP by way of its order dated 12 th September, 2023 under the provisions of IBC, 2016 and appointed Mr. Santanu Brahma as the Resolution Professional of the company by its order dated 17 th November, 2023.



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			Further in terms of SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2018, Company undergoing the corporate insolvency resolution process is not required to comply with relevant Regulations of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 with respect to Board of Directors including that of Independent Director, Constitution, Meetings and terms of reference of the Audit Committee, Constitution, Meetings and terms of reference of the Nomination and Remuneration Committee and Constitution, Meetings and terms of reference of the Stakeholders Relationship Committee.
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/ guidelines issued by SEBI	Yes	None
3.	Maintenance and disclosures on Website: • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	Yes	None
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None



			
5.	To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	(a) NA (b) NA	The Company has no subsidiaries.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	None
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	None
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	The management of the company has informed that all related party transactions ("RPTs") were conducted on an arm's length basis, and prior approval from the Audit Committee was obtained.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Except for the information mentioned in 'Annexure-A'.
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None



11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed 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 except as provided under separate paragraph herein.	Yes	Except for the information mentioned in "Annexure-A" & "Annexure-B".
12.	Additional non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	No	The additional non-compliances have been reported in "Annexure-A".

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18^{th} October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS*
1	Compliances with the following conditions while appo	inting/re-appoi	nting an auditor
(i)	If the auditor has resigned within 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; or		*
(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	NA NA	No appointment or re- appointment
(iii)	If the auditor has signed the limited 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 audit report for such financial year.		
2	Other conditions relating to resignation of statutory a	uditor	
(i)	Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of 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	NA	No such Resignation



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	listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b. In case the auditor proposes to resign, all 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 the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.		. 0
(ii)	Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the 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 obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/ 114/2019 dated 18th October, 2019.	NA	No such resignation

^{*}Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'.

(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: -

Sr Compliance Requirement (Regulations/ circulars/ quidelines	including si clause	Regulation/Circular No.	Action Taken by	Type of Action	Details of Violation	Fine Amount Observation/	Remarks of the Practicing Company Secretary	Management Response	Remarks
		As	per "Ann	exure-A"	,			•	•



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

	Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) Regulation/Circular No. Deviations Action Taken by Action Taken by Fine Amount Observation/ Remarks of the Practicing Company Secretary Secretary Secretary Management Response
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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 certify 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.
- 4. 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 has conducted the affairs of the listed entity.

For Manisha Saraf & Associates Practising Company Secre

Manisha Saraf

(Proprietor) Membership No: F7607

Certificate of Practice No: 8207

FRN: S2019WB666200

Peer Review Certificate No.: 2044/2022

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UDIN: F007607F000503025

Date: May 30, 2024

Place: Kolkata

Annexure- "B"

Sr	Compliance Requirement (Regulations/ circulars/ guidalnes including specific clause)	Regulatio n/Circular No.	Devi atio ns	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation/ Ramarks of the Practicing Company Satrotary	Hanagement Response	Remark
1	Regulation 23 (9) of SEDI LODR Regulations, 2015	Regulation 23(9)	•	Fine Imposed by Exchange	Fine	Delayed in submission of Related Party Transaction for the half year ended 30 th September, 2022	Rs. 2,00,600	The company was supposed to intimate the same within 15 days from the date of publication of its standalone and consolidated financial results i.e., 27°-November, 2022. However, the same was intimated on 29° December, 2022 which results in the delay in reporting. The Company has made the payment of the basic fine teyled by the Exchange, i.e., the amount excluding GST, amounting to Rs. 1,70,000/ This has been confirmed by the Exchange via email.	•	•
2	Regulation 30 of SEDI LODR Regulations, 2015	Regulation 30	•		6. *)	Delayed to submission of AGH notice with exchange.	3 <u>2</u> 5	The Notice of the Annual General Meeting of the Company was dated 03.09.2022 and the Company was supposed to intimate the same with the exchange within twenty-four hours of the occurrence of the event. However, the Company has intimated the same on 14.09.2022 which results in the delay in reporting.	•	**************************************
3	Regulation 3(5) & 3(6) SEBI (PIT Regulations, 2015	Regulation 3(5) & 3(6)	2=7	•	1141	The Company has not compiled with the Regulation for quarter ended June, 22, September, 22 and December, 22.	\$.	The Company has not compiled with the Regulation for quarter ended June, 22, September, 22 and December, 22.	•	×
å	Regulation 31 of SERI (SAST) Regulations, 2011	Regulation 31	×		(*)	Delayed reporting of declaration by the promoter of the target Company along with the person acting in concert that they have not made any encumbrance directly or indirectly, other than those already disclosed during the financial year.	ial-g	The Company was supposed to make the Intimation within seven working days from the end of each financial year Le., 08.04.2023. However, the same was reported on 10 th May, 2023 ofter receiving mall from BSE regarding non-submission of declaration under Regulation 31 (4).	•	12/

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Annexure-"B"

Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulatio n/Circular No.	Davi atlo ns	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation/ Remarks of the Practicing Company Secretary	Management Response .	Remark
s	Regulation 17 of SEBI LOOK Regulations, 2015	Regulation 17	٠	Fine Imposed by Exchange	Fine	Non-compliance with requirements pertaining to the composition of the Board for the quarter ended June, 2022	Rs. 5,36,900	The Company has made an application to Bombay Stock Exchange ("DSE") for walver of fees imposed on the Company. The payment of these fees is still pending.	55 - 50	
6	Regulation 17 of SEUI LOOR Regulations, 2015	Regulation 17	<u> </u>	Fine Imposed by Exchange	Sne	The Chairman of the Company is an Executive Director; hence the Company was required to have at least half of the Board of Directors of Independent Director. Whereas, the Company has only two Independent Director out of total Five Directors of the Company for the quarter ended September, 2022.	Rs. 4,89,700	The Company has made an application to Bombay Stock Exchange ("DSE") for waiver of fees imposed on the Company. The payment of these fees is still pending.		
7	Regulation 17(1) of SEBI LOOR Regulations, 2015	Regulation 17(1)		Fine imposed by Exchange	Fine	Non-compliance with requirements pertaining to the composition of the Board for the quarter ended December, 2021	Rs. 2,30,100	The Company applied to the exchange requesting a waiver of feet imposed on Hovember 07, 2022. However, the exchange did not grant the waiver, and this was communicated to the Company via email on January 24, 2023. Subsequently, the Company submitted a second waiver request on May 04, 2023, following Annexure1_BSE Circutar dated March 31, 2022. The payment of these fees is still pending.	*	

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Annexure-"B"

Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulatio n/Circular No.	Dovi atio ns	Action Taken by	Type of Action	Details of Violation	Fine . Amount	Observation/ Rémarks of the Practicing Company Secretary	Hanagement Response	Remark
8.	Regulation 17(1) of SEBI LODR Regulations, 2015	Regulation 17(1)	•	Fine Imposed by Exchange	Fine	Non-compliance with requirements pertaining to the composition of the Board for the quarter ended March, 2022	Rs. 5,31,000	The Company applied to the exchange requesting a waiver of fees imposed on November 07, 2022. However, the exchange did not grant the waiver, and this was communicated to the Company via email on January 24, 2023. Subsequently, the Company submitted a second waiver request on May 04, 2023, following Annexure1_BSE Circular dated March 31, 2022. The payment of these fees is still pending.	*	MARCH STATE OF THE
9	Regulation 31 of SERI LODA Regulations, 2015	Regulation 31	4	Fine Imposed by Exchange	Fine	Delayed in submission of Shareholding Pattern for the quarter anded 31st December, 2021	Rs. 2,90,200	The Company has made an application to the exchange requesting to waive the fees imposed on the Company vide letter dated hovember 07, 2022. However, the said fee was not volved off by the Exchange and the same was communicated to the Company on January 23, 2023 via e-mail. The Company has made the payment of the basic fine levied by the Exchange, i.e., the amount excluding GST, amounting to Rs. 2,45,000. This has been confirmed by the Exchange via email.		100
10	Regulation 31 of SEBI LODR Regulations, 2015	Regulation 31	**************************************	Fine Imposed by Exchange	Fine	Delayed in submission of Shareholding Pattern for the quarter ended 31st Narch, 2022	Rs. 82,600	The Company has made an application to the exchange requesting to wahm the fees imposed on the Company vide fetter dated Rovember 07, 2022. Movever, the sald fee was not wahred off by the Exchange and the same was communicated to the Company on January 23, 2023 via e-mail. The Company has made the payment of the basic fine levied by the Exchange, i.e., the amount excholding GST, amounting to Rs. 70,000/ This has been confirmed by the Exchange via small.		

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Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulatio n/Circular No.	Devi atio ns	Action Taken by	Type of Action	Details of Violation	Fino Amount	Observation/ Remarks of the Practicing Company Secretary	Hanagement Response	Remark
1	Regulation 23 (9) of SEBI LODR Regulations, 2015	Regulation 23(9)	20	Fine Imposed by Exchange	Fine	Delayed in submission of Related Party Transection for the half year ended 30th September, 2022	Rs. 2,00,600	The company was supposed to intimate the same within 15 days from the date of publication of its standalone and consolidated financial results i.e., 27° November, 2022. However, the same was intimated on 29° December, 2022 which results in the delay in reporting. The Company has made the payment of the basic fine levied by the Exchange, i.e., the amount excluding GST, amounting to Rs. 1,70,000/ This has been confirmed by the Exchange via email.		-
2	Regulation 30 of SEBI LOOR Regulations, 2015	Regulation 30	.	**************************************		Delayed in submission of AGM notice with exchange.	200	The Notice of the Annual General Meeting of the Company was dated 03.09.2022 and the Company was supposed to intimate the same with the exchange within thenty-four hours of the occurrence of the event. However, the Company has intimated the same on 14.09.2022 which results in the delay in reporting.		38 - 6360: ************************************
3	Regulation 3(5) & 3(6) SEBI (PIT Regulations, 2015	Regulation 3(5) & 3(6)	-	•	pe,	The Company has not compled with the Regulation for quarter ended June, 22, September, 22 and December, 22.	NO.	The Company has not compiled with the Regulation for quarter ended June, 22, September, 22 and December, 22.		•
4	Regulation 31 of SERI (SAST) Regulations, 2011	Regulation 31	Ē	•	(**)	Delayed reporting of declaration by the promoter of the target Company along with the person acting in concert that they have not made only encumbrance directly or indirectly, other than those already disclosed during the financial year.	l	The Company was supposed to make the inlimation within seven working days from the end of each financial year Le., 08.04.2023. However, the same was reported on 10th May, 2023 after receiving mail from 856 regarding non-submission of declaration under Regulation 31 (4).	•	

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Annexure- "B"

Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clauso)	Regulatio n/Circular No.	Devi atio ns	Action Taken by	Type of Action	Details of Violation	Ping Amount	Observation/ Remarks of the Practicing Company Secretary	Management Responso	Remark
5	Regulation 17 of SEBI LODR Regulations, 2015	Regulation 17		Fine Imposed by Exchange	Fine	Non-compliance with requirements pertaining to the composition of the Board for the quarter ended June, 2022	Rs. 5,36,900	The Company has made an application to Bombay Stock Exchange ("BSE") for waiver of fees imposed on the Company. The payment of these fees is still pending.	ri e	
6	Regulation 17 of SEBI LODR Regulations, 2015	Regulation 17	88	Fine Imposed by Exchange	Fine	The Chalman of the Company is an Executive Director, hence the Company was required to have at least half of the Board of Directors of Independent Director. Whereas, the Company has only two Independent Director out of total Five Directors of the Company for the quarter ended September, 2022.	Rs. 4,89,700	The Company has made an application to Bombay Stock Exchange ("BSE") for walver of fees imposed on the Company. The payment of these fees is still pending.	٠	•
?	Regulation 17(1) of SEBI LODR Regulations, 2015	Regulation 17(1)	300	Fine Imposed by Exchange	Fine	Non-compliance with requirements pertaining to the composition of the Board for the quarter ended December, 2021	Rs. 2,30,100	The Company applied to the exchange requesting a waiver of fees imposed on liovember 07, 2022. However, the exchange did not grant the waiver, and this was communicated to the Company via emait on January 24, 2023. Subsequently, the Company submitted a second waiver request on May 04, 2023, following Annexure1_BSE Circular dated March 31, 2022. The payment of these fees is still pending.	ě	

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Sr	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulatio n/Circular No.	Devi atio no	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation/ Remarks of the Practicing Company Secretary	Management Responso	Remark
3	Regulation 17(1) of SEBI LODR Regulations, 2015	Regulation 17(1)	# Control #	Fine Imposed by Exchange	Fine	Hon-compliance with requirements pertaining to the composition of the Board for the quarter ended March, 2022	Rs. 5,31,000	The Company applied to the exchange requesting a waiver of fees imposed on November 07, 2022. However, the exchange did not grant the waiver, and this was communicated to the Company via email on January 24, 2023. Subsequently, the Company submitted a second waiver request on May 04, 2023, following Annexure1_BSE Circular dated March 31, 2022. The payment of these fees is still pending.		•
9	Regulation 31 of SEBI LODR Regulations, 2015	Regulation 31	30 S	Fine Imposed by Exchange	Fine	Delayed in submission of Shareholding Pattern for the quarter ended 31st December, 2021	Rs. 2,90,280	The Company has made an application to the exchange requesting to waive the fees imposed on the Company yide letter dated November 07, 2022. However, the said fee was not waived off by the Exchange and the same was communicated to the Company on January 23, 2023 via e-mail. The Company has made the payment of the basic fine levied by the Exchange, i.e., the amount excluding GST, amounting to Rs. 2,46,000. This has been confirmed by the Exchange via email.	•	
10	Regulation 31 of SEBI LODR Regulations, 2015	Regulation 31	2 1	Fine Imposed by Exchange	Fine	Delayed in submission of Shareholding Pattern for the quarter ended 31st March, 2022	Rs. 82,600	The Company has made an application to the exchange requesting to waive the fees imposed on the Company vide letter dated November 07, 2022. However, the said fee was not waived off by the Exchange and the same was communicated to the Company on January 23, 2023 via e-mail. The Company has made the payment of the basic final levice by the Exchange, i.e., the amount excluding GST, amounting to Rs. 70,000/ This has been confirmed by the Exchange via email.	2	

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Annexure- "A"

Ser .	Compliance Requirement (Requisitions) circulates) guidelines including specific clause)	Regulatio n/Gravita r ito.	Deviati Oas	Action Taken by	Type of Action	Datalis of Welston	Fise Amount	Observation/ Remarks of the Practicing Company Secretary	Nanagement Response	Remark
	Appletion 7 of SEDI (Prenchillar of Taction Teather) Regulations, 2013	Regulation 1(2)(s)- Continual Cissioneres	\$F\$9	3	·	Non-superistion of the distincts by the gramater, meaniter of the premoter group, designated forms, or develor of every conquery regarding the number of securities seculated or despited, if the bedded values of the stockets accused in lath recomes in a calendar counter.	•	Every promoter, marrier of the premeter group, defigured person and director of every company shall decide the same within two trading stays of native to the discipance of from beganning aware of such information.	CITIVETT OF THE SHIP	
*	Regulation 7 of SEDI (Prohibition of Isable Trackey) Regulations, 2015	Regulation 7(3)(b)- Caralinual Ohjdosures	•	98	***	Won-unbridged of efformation regarding transactions occurring under Regulation 7(2)(a) to the stock eatherings.	# 100 <i>G</i>	I sery company and maily the parameter of such trading to the stock eachange on which the secunitys are fixed within two tracing days of recept of the distorme or from betoming aware of such information. There has been a significant sale of shares in the parameter shareholding of the company, for the quarter and of June 2023, the shareholding was \$5.84%; for September 2023, it was \$2.21%; and for the counter shale December 2023, it was \$2.25%. The shares have been said in the counter market.	The Christopy was unawate of the sale Complements	
3	Regulation 20 of SEIN (Subscartis) Acquisition of Shares and Talarviers) Regulations, 2015	Requisition 25	i de la constanta de la consta	T.		lion-submission of disclesses w.r.t. acquilition and disposal of scarce or voting rights.		The discourse under Repubdian 29 shall be made within two working days of the energy of introduct of alternate of shieras, or the energistion of shieras er writing dights in the tempet company to, —(i) every stock exchange where the shares of the tempet company are lained; and (ii) the target company at its registered office. There has been a significant sale of shares in the promotor shareholding of the company. For the queries ended June 2023, the shareholding sets 43,40%; for expensive 7023, it was 32,21%; and for the center anded Deternator 2023, it was 32,20%. The shares have been said to the open market. The company has not complete with the regulations regarding the reduction of shares and the sale of shares Note open market.	ties sail to exeners	

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£+	Compilation Requirement (Regulations/ dicutars/ guidettors including specific clause)	Regulatio n/Circula r No.	Deviati ons	Action Taken by	Type of Action	Octalis of Violation	Fine Amount	Disservation/ Remarks of the Practicing Company Secretary	Handgement Response	Romerk
•	Regulation 6(1) of SEBI LOOA Regulations, 2015	Regulation ((1)	.es	Fine Impared by crechange	Fing	Ifon-compliance suth requirement to appoint a quadried Company Societary is the Compliance Officer	Rs. 23,680y- (Antivisive 6FGST)	The Company his not apported any qualified Company Secretary as the Complete Officer. The said feet were required to be paid within 15 days from the date of this letter, and the same has not break paid.	The company is in the process of Fraging a Company Security 3 Company Security 3 Company Coffer, has due to the original continues of the original continues are not treating or, couling delays mile process.	•
5	Requestion 29 of SENI LOOR Regulators, 2015	Rep.(1310 29				Iten-submission of inematics for the Board Necting held for the quarter ended Nanch 31, 2023 in XBR2, mode	12	The turnship was recured to indirect the same in mint mode within 24 hours of an anamaton in PCF mode, which was submitted 0.22,05.2023, Therefore, it was required to be submitted by 24.03.2023, Phaepers, as of today, the intrastan but not hour authoritied.	The congany assures our classes with the time limbs prescribed under the regulation.	•
6	Regulation 29 of SCB1 UDDR Regulations, 2015	Regulation 20	-	i i		iten-seturation of instruction for the based Needing head for the quarter record fuce 35,2023 in YER, made	10023	The company was recurred to intimate the Sales in 20th made within 24 hours of the extensions in PCP mode, within the submitted on 0.0.04.2023. Therefore, it was required to be submitted by 03.03.2023. (Increase, as of loday, the attimates has not been submitted.	The company issues tompliance with the time limits prescribed under the regulation.	(*)
,	Company's Gode of Conduct under the SCBI (Prohiption of Instoer Trailing) Regulations, 2015	Clasure of Trading Window	3		š	Delay in interaction of doorse of trading window from 2st April, 2023 off 48 hours after the anneascement of the financial weaths of the Computer for the quarter and year anneal 31 February, 2021	7 5 9	The company intensted the desire to April 1, 2023, but it should have been intensted on or before Herch 31, 2023.	The cargany accurs conclude with the tree limits pretended under the reyalder.	i.
5	Regulation 30 of SEDE LOCAL Regulations, 2015	Reputation 20				Hen-rebinsten of Ostome of Daird meeting held for the quarter ended September 30, 2023	7.77	The employ has not submitted the outcome of the Zoerd Heeting for the quarter ended September 33, 2013, to the exchange, elling the company's status under Corporate Incohency Resolution Process (Column).	Company to treet CEP w.e.f 11/09/2023 and benez no Board Meetro is hard after 12/09/2023 and therefore, no Outcome can be filed.	•

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Annexure- "A"

Se	Compliance flequirement (Regulations) cleature) guidelines including spacific dayse)	Regulatio n/Cloude r Ho.	Ceylati Ons	Action Yaken by	Type of Action	Octa its of Violation	Fine Amount	Observation/ Ramarks of the Practicing Company Secretary	Horoddiawni grezoula	Remark
•	Regulater 73 et C201 LOCA Regulations, 2015	Regulation 33	æ	Fine Imposed by Extrange	Fine	Delay is submission of ferences results for the counter ended September 38, 2003	Rs. 2,03,600 (inclusive of GST)	The company was required to attance the same by florember 14, 2023. However, it was intensind on Occamber 12, 2023, reaching to dislayed reporting. The returnation was communicated again on December 21, 2023, as the Industrymanication to the externe on December 19, 2023, did not specify the time for the communication.	The company has been under CHP sing \$2,09,2021. Hernfore, op Deard Nestings have been hold after this date, and no outcomes can be filed.	Since the Control reputs have been approved by the Resolution Professional, they need to be uptured and communicated to the Exchange.
10	Requisition 33 of SCALLOCK Regulations, 2015	Regulation 33		. 2	•	Odley in submission of financial results in XDAL mode for the querier ended September 30, 1023	•	The Companywas required to inform the eschangeregarding the financial results for the quantizered decimater 30, 2013, in XBR, format within 24 hours of the submission of the tumb for body, i.e., by about 50 December 32, 2022/imperor, it was communicated on December 21, 2023, incuding 3 to a fetury.	resultan in a procedural diday	•
11	Reputation 31 of STEELEDR Regulations, 2015	Regulation 31	•	34.3	•	Clerication is sought regarding the distripancies found in the shareholding patient submitted by the company for the qualities excellent the company for the qualities excellent the company for the company for the company, a revised Tang of the abandhalling patient to requested	•	The Company has unsight had the shareholding pattern woder Regulation 3s of EDGR for the quantum ended September 3d, 2023, and Secender 3d, 2021, and Secender 3d, 2021, and Secender 3d, 2022, and became dispenders from by the strikings, the exchange saked his company to submit a revised therefolding pattern for both quanters in MML benestials was attinuted an Ottober 26, 2023, and February 13, 2024.	Chinicipan was duty given by the scorpany.	*
12	Regulation 23 (3) of Sect Liver Regulations, 2015	Regulation 23(9)	\$5,000 3,400	Fine supposed by Exchange	Fine	Delay in submission of Related Party Transaction for the half year ended 30" September, 2023	otal &	The company was supposed to intimate the same within every six ments as the date of problemen of its standalone and consolidated fluorestal Resists, i.e., 19.12-2023, However, it was minuted on Jensery 9, 2024, resulting in a datay to recertify.	The company has been under CHP since 12.03.2022, resulting in a procedual delay in Tilling the said regulation.	190

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Annexure-"A"

S,	compliance stequirement (Hagulations) circulate/ guidelines including apadic claus)	Regulațio n/Circula r No.	Periali oas	Action Takes by	Type of Action	Details of Violation	Fine Ampunt	Observation/ Remarks of the Practicing Company Secretary	Nonagement Response	Remark
19	Regulation 27 (2) of SCOT LCCR Regulations, 2015	Regulațian 27(2)	9	Fire Imposed by Exthense	Fire	Delay in admission of Corporate Covernance Report for the quarter enced 30° September, 2023	As. 2.160/- (inclusive of GST)	The Company was recured to intimate the agree by October 21, 2023, Haweyer, It was intimated on October 25,2023, residing in actived reporting.	The company his type under CIRP since 12.09.2023, resulting in a precedural delay to filtry the sale requisition.	
14	Regulation 47 cf SERLLORR Regulations, 2015	Regulation 47	i i		*	Delay in publication of Figures: response or the natural duly newtopolar for the quarter and natu- year ended September 10, 2023		The Company was required to telemate the same within 48 hours of the conductor of the meeting. The meeting conducted on December 19, 2023. Horse, the Internation should have been experted by Despinder 17, 2023, but it was experted on December 21, 2023, resulting in delayed resorting.	The company has been under CIRP time 12.09.2023, resulting in a prococural delay in fing the said regulation.	8%
15	Regulation 30 of SEGI LODA Regulations, 2015	Regulation 30	•	82		Delay is intimation regarding the resignation of Ms. Fuja Maul from the post of Company Sebretary and complaince Officer of the Company, effective from September 12, 2020	3 4 1	The Conquery was reserved to severate the same within 24 hours of the occurrence the owns, i.e., by September 19, 2011. Proviews, the Internal was made on September 14, 2021, resulting in delayed repositing.	The company has been under CHAP Lines 12.00.2023, resulting in a procedural delay in films the eard regulation.	120
16	Regulation 36 of SERF LODR Regulations, 2013	Regulation 36	•	•		Odey to scarling the sinner report to the holders of scandies		The Company was required to send the annual report to the holders of services on test his state bears the annual context meeting, i.e., by September 7,2021. Itsneyed, it was sent on September 9, 2021. Certified in A duay.	The escapany essues that it will comply with the time finals prescribed under the regulation.	193
17	Regulation 20 of SEBI LODR Regulations, 2015 Regulations, 2015 Schadule III, Part A, point no. 15	Augulation 33	•	a 3	10 to	Delayed entimation of estomation as appetited in Schedule III, Part A, Point He. 16.	NOTE THE SECOND	The Peorita NULL, RObust Darch escribed the company that Corperiste Inspirency Resolution Process (CENT) that with its order disted September 12, 2023, ander the provisions of the Inspirency and Bankruster, Orde, 2016. The company is required to make the intrinations as per Schools III, Fort A. Frint No. 16. Heavyet, these institutions were delayed.	The company too been order CDP store 12/05/2020, resulting to a promptored delay to the said regulation.	*

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Annexuro- "A"

Sı	Compdiance Requirement (Regulations/ Circulars/ guidelines (ortuding) specific dausa)	Regulatio e/Growle e tig.	Deviati ens	Action Taken by	Type af Action	Delalis of Violation	Fine Amount	Observations The marks of the Practicing Company Secretary	Hansperdest Response	Repark
1	Regulation 7 of SEOI (Prohibition of Insister Trading) Regulations, 2015	Arguston 7(2)(e) Control Distinstres	•	¥.		Hor-putchman of the distinces by the premoter, marrier of the promoter group, destjeated poton, or creater of every tomorry regarding the morrier of structure, accepted or deposed, if the traded value of the securities execute 10 labs reposes in a calendar stanter.		the disclosure or from becoming aware of such attermation.	Dres salt to sneward	٠
	Regulation 7 of SEBS (Prohibition of Institer Ynothy) Regulations, 2015	Reputation 7(3)(b)- Collection Disclosures	946		8	Non-promission of extraorition according translations occurring ander Regulation 2(2)(a) to the clock exchange.		Every chirology shall naisly the persentials of such trading to the stands endangle on which the securities are litted withins ten Irading days of security of the dischaute or from beaming emery of such information. There has been a significant cale of theses in the granter churchelding of the emergeny. For the querter noded 2xor 2021, the Salveholding was 45.68 for September 2020, it was 32.22%, and for the quester ended December 2021, it was 32.05%. The afteres have been past in the open market.		1500
	Regulation 39 of SEDI (Substantial Acquision of Shares and Talectress) Regulations, 2011	Requisions 29				file-submission of electricity w.s.: equicities and disposal of shares or voting dones.		The disciouses order Regulation 23 steel be more which two working days of his recopy of estimation of attempts of shares, or the acquisition of shares are volting robus in the larget company to, —(i) every stack exchange where the shares of the larget company are listed; and (ii) the larget company at its regulated office. There has been a spendicant sale of shares in the promoter shareholding of the company, for the quarter	The Company was crispane of the said Chimplantes.	

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Annexure-"A"

Sr	Compliance Requirement (Regulations/ circulars/ guidelines bithiding specific clause)	Regulațio n/Circula r No.	Deviati ons	Action Taken by	Type of Attion	Datails of Violation	Fina Amount	Observation/ Remarks of the Practicing Company Secretary	Management Response	Romark
2.	Regulation 6(1) of SEBI LATER Regulations, 2015	Regulation E(1)		Fine Imposed by eschange	Fine	Iton-compliance with requirement to appoint a qualified Company Secretary as the Compliance Officer	21,500r- (MOUNTARY of GST)	The Company has not appointed any realified Company Semilary as the Compliance Officer. The said feet were required to be paid within 15 days from the cible of this letter, and the apric has not been paid.	The concern is in the process of funding is Compley Secretary is Complete Secretary is Complete Office, but due to the oroging CIRP process, suitable conditions are not turning up, couring delays in the process.	•
5	Regulation 29 of SEOI LODA Regulations, 2015	Regulation 19	100	490		Han-submission of felimation for the Board Heating hald for the quester ended North 31, 2023 in XBN, mode	•	The company was recoved to follower this time in table, mode which 24 knows of its toleration is 90f mode, which was submitted on 21.03.1003. Therefore, it was requests to be submitted by 24.03.2023, thosever, as of inday, the termitian has not been submitted.	The company states configures with the time frame prescribed under the rejutation.	
•	Regulation 19 of SERI LOCK Regulations, 2015	Ecp-Liton 20	55	5.		Remyshmission of indiration for the Board Reeting held for the quarter ended June 30.2003 to \$250, more	•	The company was required to undersite the tarne in XIIII, incide within 24 hours of as assimitation in 10th mode, which was authoritied on 00.08.2023. Therefore, it was required to be submitted by IRLOR 1013. However, as of today, the indication has not been submitted.	The company materes compliance with the time brits controlled under the requirement.	
	Campany's Code of Concurt ender the SCO1 (Proportion of lastice Trading) Regulations, 2015	Copure of Trading Vandors				Orley in resimilation of classics of specific working from 1st April, 2023, and 48 hours ofter the announcement of the francial results of the Company for the quarter and your moded 31 factors, 2023.	·	The company instructed the closure on April L 2023, but it created have been mismated on or before Misrch 31, 2023.	The company claures compliance with the time limits prescribed under the regulation.	
6	Regulation 30 of SCOI LOOK Regulations, 2015	Regulation 30	*	i i		Mon-submission of Oscarine of Board menting held for the quanter encod September 30, 2023	stal d	The company has not majorited the customs of the Beard Missing for the quenter ended September 30, 3073, to the authoropy, ething the company's count under Companies Insolvency Resolution Pracess (CRP').	Company is under CDS well 12/09/2023 and bence on Board Steering is hold after 17.07.1023 and bentless, no Cultume can be fied.	

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Annexure-"A"

Se	Compliance Requirement (tagulations/ circulars/ circulars/ circulars/ incauding specific clause)	Regulatio n/Gravia r Ho.	Deviati ons	Action Yaken Iry	Type of Action	Details of Violation	rina Amount	Obtervation/ Rentwist of the Practicing Company Secretary	bladegement Response	Remark
9	Reputetion 33 of SCB1 LOOK Regulations, 2015	Regulation 33	•	Floa emposed lay Exchange	•	Belly in submission of freezing results for the quester ended September 30, 2023	Rs. 2,02,600 (Sockaline of CET)	The company was recovered to inclinate the same by inventor 14. 2023. Nowever, it was indicated on December 19. 2023, resulting in eclayed recording. The advantation was communicated again on December 29. 2023, as the initial communication to the endurance on December 19, 2023, did not specify the time for the commencement and candission of the strategy.	The emenany has been under CLEP show a \$2.00,000 therefore, no deand blothing have been held after this ship, and ne outcomes can be find.	Since the thanking results have been approved by the Reputation Professional, they need to be upposted and to the thanking.
19	Requision 72 of SEBI LCCOR Regulations, 2015	Regulación 333				Dolay in submission of fearest multi-in XDR, made for the quarter ended September 10, 2013		The Companywas required to taleral the exchangeneouslay the floratul results for the quartersades September 30, 2013, in XBAL format within 24 hours of the submission of the some in POF, i.e., by 24 hours of December 19, 2023-lignment, it was communicated on December 21, 2023, resulting it a distay.	The corrowry has been under case since \$2.09.2025, residing in a procedural cetar in filling the seld regulation.	
11	Ropieller 31 ef SENI LÖDR Regulations, 2015	Regulation 31	•		1863	Conhection is sought regarding the discrepancies found in the shapeholding prizers submitted by the company for the curvature evided September 34, 2023, and December 31, 2023, Acquisity, a revised found of the Shareholding nature is requisited.	**	The Company has timey that the shoreholding pattern under Requision 31 of 100R for the qualities anded September 33, 2023, and December 33, 2023, fewerer, due to some discrepancies found by the exchange, the exchange sited the company to submit a revised showhalding pattern for both quarters in XPAL format. This was summeted on Deceber 26, 2023, and February 13, 2024.	Curfescon was duly given by the company.	
12	Regulation 23 (9) of SEII LODA Regulations, 2015	Regulation 23(9)	•	Parie Imposed by Chichange	Pag	Dutey in submission of Retized Party Transaction for the half year ented 30th Deptomber, 2022	otal &	The company was supposed to intunte the same within every six months on the date of publication of the standalose and consolidated Financial Fersity, i.e., 19.12.7023, However, it was minimized in thinney 9, 2034, resulting in a cetry to apparatus.	The company has been under CIP shore 12.09.2023, resulting in a precedent delay to firing the cald regulation.	

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Annexure- "A"

\$e	Compliance Requirement (Regulations) Circulars) Guidelines Including Specials (Jause)	Regulatio n/Gecula e ito.	Peviati Ans	Action Taken by	Type of Action	Details of Violation .	Fine Amount	Observation/ Remarks of the Practicing Company Secretary	Hanagement Response	Remark
13	Regulation 27 (2) of SEEL LODA Regulations, 2015	Regulation 27(2)	٠	from Imposed by Exchange	fine	Daily in information of Corporate Governmence Report for the quarter ended 33° September, 2023	5,353)- (MG04)-e (MG04)-e	The Company was required to anomate the same by Ortober 21, 2023. However, it was instinated on October 25,2023, resulting in University reporting.	The company has been under CRP since 12.09.2023. resulting in a protetoral delay in filtro the sald regulation.	(*)
14	Regulation 47 of SCB1 LOOR Regulations, 2015	Regulation 47	\$.	ě	٠	Delay in publication of financial results in the national disky newspaper for the quarter and fell-year ended September 30, 2023		The Company was required to trimmed the same within 48 hours of the conductor of the troubled on December 15, 2023. Hence, the impression shedd have been reported by December 17, 2023, but it was reported en December 21, 2023, resolving in delayed reportshy.	The emmuny has been under CIRF since 12.01.2023, nearthag in a procedural ectay as firegulation.	
13	Regulation 20 of SEAL LOOK Regulations, 2015	Regulstica 30			*	Delay or intimation regarding the resignation of Ha. Puja Raul from the post of Company Secretary and Companies Officer of the Company, effective from September 12, 2023		The Congazy was required to introde the same within 24 hours of the occurrance the overtile. by Solitanther 13, 2021, thousever, the intimation was made on September 34, 2021, insulting in delayed reportful.	The company has been under CLOP alone 12/07/2022, resource on a procedural daily on filing the said regulation.	(*1)
15	Regulation 36 of Still LOCK Regulations, 2015	Regulation 36				Ealey in sending the annual report to the bessess of securities		The Company was required to send the ensura report to the bolders of according to less than been type before the annual general meeting, i.e., by September 7,2022. However, it was sent on September 9, 2023, resulting to 4 duty.	The company enters that it all comply with the time limits prescribed stropy the regulation.	72
17	Regulation 30 of SEBI LOOR REGULATION, 2015 read with Schedule III, Port A, paint no. 16	Regulades 20	•	•	•	Deleyed extrastion of information as specified in Echodyle III, Part A. Point Its. 28.	ial & A	The territe MCLT, Rethew Bench admined the company into Corporate Implement Received Process (ERP) through its order disces September 12, 1923, under the provisions of the leachency and Basinsptoy Case, 2016. The company is required to make the assemblant as per Estadolf III. Furt a, Fost Mc. 18. However, their McLandons were delayed.	The company has been under CAP state 12/07/2012, resulting in a procedural delay in them, ander the said regulation.	3

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