

Annual Secretarial compliance Report
Secretarial Compliance Report of Bharatiya Global Infomedia Limited for the
financial year ended 31st March 2024

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Bharatiya Global Infomedia Limited (hereinafter referred as 'the listed entity'), having its Registered Office at 44, Backary Portion, 2nd Floor, Regal Building, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion 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 in our 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:

We have examined:

- a) all the documents and records made available to us and explanation provided by Bharatiya Global Infomedia 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 31-03-2024 ("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");

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; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly, prepared annexure F containing details of compliances of SEBI (LODR), Regulations 2015, to the extent applicable to the company.***
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that the company has not issued any shares and/or other Securities during the period under review.***
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that there are no cases of acquisition of shares and takeover during the period under review.***
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that there are no cases of buyback of securities during the period under review.***
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that there is no scheme for direct or indirect benefit of employees involving dealing in or subscribing to or purchasing securities of the company, directly or indirectly share-based employee benefits during the period under review.***
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that there are no cases of Issue and Listing of Debt Securities during the period under review.***



- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly it is to state that there are no cases of Issue and Listing of Non-Convertible and Redeemable Preference Shares during the period under review.***
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; ***I have relied upon the explanations and/or clarifications provided by the company and accordingly, prepared annexure F containing details of compliances with SEBI (PIT), Regulations 2015, to the extent applicable to the company***
- i) Other regulations as applicable and circulars/ guidelines issued thereunder;

I/We hereby report that, during the Review Period the compliance status of the listed entity is appended as "**Annexure B**"

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019 is being attached herewith and marked as "**Annexure C**"

Based on the above examination, I hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified in "**Annexure D**"
- b) The listed entity has taken the actions to comply with the observations made in previous reports as per "**Annexure E**"

For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449



To,
The Members
Bharatiya Global Infomedia Limited
44, Backary Portion, 2nd Floor, Regal Building,
Connaught Place, Central Delhi,
New Delhi, Delhi, India, 110001

Our Annual Secretarial Compliance Report for the financial year 31st March, 2024 is to be read along with this letter.

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 AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449

Annexure B

SI No	Particulars	Compliance Status (Yes/No/ NA)	Observations/Remarks by PCS*
(1)	(2)	(3)	(4)
1	<p>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.</p>	Yes, except and to the extent of the observation/remarks given in Row No-4	<p>The company usually gets the minutes confirmed in next board meeting by the directors attending the meeting.</p> <p>We have not come across anything substantiating draft minutes being circulated to the all directors of the company for their comments within 15 days from the date of conclusion of meeting by hand or by speed post or by registered post or by courier or by e-mail or by any other recognized electronic means.</p> <p>The minutes are being maintained is loose leaf.</p>
2	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> 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 have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 	Yes, except and to the extent of the observation/remarks given in Row No-4	<p>It is observed that few policies such as Nomination and Remuneration Policy, CSR Policy, Insider Trading Policy, Policy for preservation of documents, Archival Policy, Policy on diversity of board of directors are not appearing on the official website of the company.</p> <p>It also observed that policies are to be reviewed and updated.</p>
3	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> 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 re-directs to the relevant document(s)/ section of the website 	Yes, except and to the extent of the observation/remarks given in Row No-4	The company is maintaining a functional website and is generally disseminates the documents/ information under a separate section on the website. Also, weblink for corporate governance reports is seen to have been provided. However, certain policies as aforesaid are missing.

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	The Company has not filed its Annual Accounts and Annual Return for more than three consecutive years, however, DIN of the directors concerned are coming active on official website of MCA.
5	Details related to Subsidiaries of listed entities have been examined w.r.t.: a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	NO	NA
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.	NO	NA
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/during the financial year as prescribed in SEBI Regulations.	Yes, except and to the extent of the observation/remarks given in Row No-4	The company has placed familiarization program for independent directors; however, it does not contained details of such programs held so far. Further, we as a secretarial Auditor have limited means to comment on performance evaluation.
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, except and to the extent of the observation/remarks given in Row No-4	We have limited means to comment on this. Further, the company has not uploaded details of related party transaction for the half year ended on 31-03-2024
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	NA
10	Prohibition of Insider Trading:	NO	NA

	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015		
11	<p>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 (**).</p>	NO	As per the official website of Bombay Stock Exchange, the Company has not paid Annual Listing Fees and is in violation of SEBI & Exchange Regulations.
12	<p>Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	Yes	We have not come across the Secretarial Audit Report of subsidiary company of Bharatiya Global Infomedia Limited.

For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449

Annexure C

Sl No	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS*
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	<ul style="list-style-type: none"> <li data-bbox="356 406 1406 503">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 <li data-bbox="356 511 1406 608">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 <li data-bbox="356 616 1406 746">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. 	NA	NA
2	Other conditions relating to resignation of statutory auditor		
	<ul style="list-style-type: none"> <li data-bbox="356 813 1406 874">i) Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: <ul style="list-style-type: none"> <li data-bbox="466 882 1406 1117">a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / noncooperation 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 such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. <li data-bbox="466 1125 1406 1287">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 	NA	NA

	<p>information/explanation sought and not provided by the management, as applicable.</p> <p>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.</p> <p>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.</p>		
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	NA

For AKP & Associates
Company Secretaries

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FCS-6847: CP-7385
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Annexure D

Sr. No	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation /Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	• Compliance Certificate from CEO/CFO	17(8)	Not seen the compliance certificate in question	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR) and the Companies Act, 2013	NA	<ul style="list-style-type: none"> The CFO had resigned with effect from 30th May 2018; however, corresponding compliance are yet to be done. The company is yet to appoint CFO to fill the casual vacancy. The CFO had resigned with effect from 30-05-2018, however, almost every year since then a compliance certificate has been shown to have obtained from him in the Annual Report uploaded on the official website of the stock exchange. In the Annual Report for the year 2023, a certificate regarding disqualification of Directors has been shown to have obtained, however, we did not come across any such certificate issued by us. 	NONE	Pls refer Annexure B, C and F
2	Disclosure on the website of the company policy governing nomination and remuneration of Directors, KMP and Key Employees	19, 46, Part D of the Schedule II of SEBI(LODR)Regulation, 2015	Not able to see NR policy on the company website	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR) and the Companies Act, 2013	NA	The disclosure on the website regarding policies is to be made adequately.	NONE	Pls refer Annexure B, C and F

3	Disclosure on the website regarding Insider Trading Policy	4(2)(c)(iv) of the SEBI (LODR) Regulation, 2015 & SEBI (PIT) Regulations	Not able to see Insider Trading Policy on the company website	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR) and the SEBI (PIT) Regulations	NA	The disclosure on the website regarding policies is to be made adequately.	NONE	Pls refer Annexure B, C and F
4	Policy for preservation of documents	19 (4) read with Part D of the Schedule II of the SEBI (LODR) Regulations, 2015	Not able to see Policy for preservation of documents on the company website	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR)	NA	The disclosure on the website regarding policies is to be made adequately.	NONE	Pls refer Annexure B, C and F
5	Archival Policy	Regulation 30 (8) of SEBI (LODR) Regulations 2015 and any other Regulations	Not able to see Archival policy on the company website	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR)	NA	The disclosure on the website regarding policies is to be made adequately.	NONE	Pls refer Annexure B, C and F
6	Details of familiarization programmes imparted to independent directors	Regulation 46 of SEBI (LODR) Regulations 2015 and any other Regulations	Not able to see details of any familiarization program being conducted	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of SEBI (LODR)	NA	The disclosure on the website regarding familiarization program is to be made adequately.	NONE	Pls refer Annexure B, C and F
7	The email address for grievance redressal and other relevant details including contact information of the designated officials of the	Regulation 46 of SEBI (LODR) Regulations 2015 and any other	Not able to see the same on the company website	NA	Advisory/ Clarification/ Fine/Show Cause Notice/	Non-Compliance of SEBI (LODR)	NA	The disclosure on the website regarding grievance redressal contact information of the designated officials is to be made separately.	NONE	Pls refer Annexure B, C and F

	listed entity who are responsible for assisting and handling investor grievances;	Regulations			Warning, etc.					
8	SDD Compliance	Regulation 3(5),3(6) and other applicable provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015	Not able to see the compliance Certificate and compliance mechanism	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the SEBI (PIT) Regulations	NA	The disclosure on the website regarding insider trading policy and structural digital data base is to be made adequately.	NONE	Pls refer Annexure B, C and F
9	Declaration of Encumbrance	Regulation 31(4) and other applicable provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015	Not able to see any such declaration	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the SEBI (PIT) Regulations	NA	The disclosure on the website regarding insider trading policy and Declaration of Encumbrance is to be made adequately.	NONE	Pls refer Annexure B, C and F
10	Filing of Annual Accounts and Annual Returns	Section 137 & 92 of the Companies Act, 2013	The company has not filed its Annual Account and Annual Return since the year 2018	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the Companies Act, 2013	NA	The filing of returns are inevitable disclosure on the compliance and required to be done immediately.	NONE	NA

11	Regularization of Director- Mr. Rohit Kaushik	Section 160 of the Companies Act, 2013	The company has not complied with the provisions relating to regularization of directors	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the Companies Act, 2013	NA	It advisable to file form dir-12 for their regulation else as per the Act, they have ceased to exist as Director of the company	NONE	NA
12	Compliance relating to appointment and resignation of CFO	Sec 203 of the Companies Act, 2013	Non compliance relating to appointment of CFO	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the Companies Act, 2013	NA	It advisable to appoint CFO and complete the pending compliances	NONE	NA
13	Declaration by Directors in form DIR-8 and MBP-1	Sec 164 and Sec 184 of the CA, 2013	Noncompliance relating to obtaining disclosure of interest and disqualification	NA	Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.	Non-Compliance of the Companies Act, 2013	NA	It advisable to obtain all required certificates and declarations forthwith.	NONE	NA
12	Non payment of Annual Listing Fee	SEBI (LODR) Regulations 2015	The company has not paid Annual Listing Fee	Stock Exchange	Display of name as defaulter on the website of S/E with remarks that Company has failed to pay ANF. Display of message on the Company's individual	Noncompliance SEBI (LODR) Regulations 2015	NA	It advisable to get this issue resolved as soon as possible.	NONE	NA

					Stock Reach page on the Exchange website that Company has not paid Annual Listing Fees and is in violation of SEBI Regulations & Exchange Requirements. The equity shares of the Company shall be moved from Normal Trading to Trade-to-Trade segment (i.e., gross settlement).					
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For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449

Annexure E

Sr. No	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation /Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Pls refer Annexure B, C and F	Pls refer Annexure B, C and F	Pls refer Annexure B, C and F	S/E-Penal Action	Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.	Pls refer Annexure B, C and F	NA	Pls refer Annexure B, C and F	NA	Pls refer Annexure B, C and F

For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449

Annexure F

A. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015				
SL NO.	Compliance Requirement	Reg No.	Basic Documents to be checked/ Verified	Remarks
1.	Whether the Compliance Officer has confirmed the following: (a) Conformity with the regulatory provisions applicable to the listed entity in letter and spirit. (b) co-ordination with and reporting to the Board, recognized stock exchange(s) and depositories with respect to compliance with rules, regulations and other directives of these authorities in manner as specified from time to time. (c) That the correct procedures have been followed that would result in the correctness, authenticity and comprehensiveness of the information, statements and reports filed by the listed entity under these regulations. (d) Monitoring email address of grievance redressal division as designated by the listed entity for the purpose of registering complaints by investors.	6(2)	Declaration from the Company Secretary (Compliance Officer) and disclosures made in this behalf.	NO
2.	Whether the listed entity has appointed SEBI registered Share Transfer Agent (RTA) and submitted Compliance Certificate to the Stock Exchange regarding compliance with respect to share transfer facility?	7(1) & (3)	a. Agreement with the RTA and SEBI's website (For registered RTA) b. Copy of Compliance Certificate.	YES
3.	Whether the listed entity has changed or appointed a new Share Transfer Agent (STA)? If so, whether tripartite agreement between the existing and new Share Transfer Agent and listed entity has been made?	7(4)	Copy of the tripartite agreement.	No change in the share transfer agent

4.	Whether the listed entity has intimated about the appointment of STA to the Stock Exchange within seven days of entering into the agreement?	7(5)	Disclosures made to the Stock Exchange.	No change in the share transfer agent
5.	Whether the listed entity has formulated any policy for preservation of the documents, duly approved by its Board of Directors?	9	<p>a. Preservation policy of the listed entity as approved by the Board of Directors</p> <p>b. Board Resolution</p>	NO
6.	Whether the listed entity has filed the reports, statements, documents and any other information with the recognized Stock Exchange(s) on the electronic platform as specified by the SEBI or the recognized Stock Exchange(s)?	10	Website of the Stock Exchange or communications made to the Stock Exchange.	Yes, all the documents were submitted through permitted mode.
7.	<p>Whether, the listed entity has ensured that any scheme of arrangement /amalgamation / merger /reconstruction /reduction of capital etc. to be presented to any Court or Tribunal does not in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s)?</p> <p>However, exemption to this regulation is granted by way of circular issued by SEBI on November 30, 2015. SEBI had revised such exemption by way of issuing circulars on March 10, 2017, September 21, 2017, January 03, 2018, February 22, 2018 and also made clarification related to “record date” on March 23, 2017.</p> <p>SEBI Circular No. CFD/CMD/CIR/ P/43/2018 dated February 22, 2018 lays down the detailed requirements to be complied with by listed entities while undertaking schemes of arrangements.</p>	11	Declaration from the Compliance Officer of the listed entity regarding the same.	Not Applicable

8.	<p>Whether the listed entity has used any of the electronic mode of payment facility approved by the Reserve Bank of India, in the manner specified in Schedule I, for the payment of the following: (a) dividends; (b) interest; (c) redemption or repayment amounts.</p> <p>In case, where it is not possible to use electronic mode of payment, whether the listed entity has issued any 'payable-at par' warrants or cheques?</p>	12	<p>a. Random debits in the bank accounts of the listed entity. b. In case of physical dispatch, proof of dispatch.</p>	No
9.	Whether the listed entity has registered itself on the SCORES platform, in order to handle investor complaints electronically?	13(2)	SEBI's SCORES website https://scores.gov.in/scores/EntityStatus.html	Yes
10.	Whether the listed entity has filed with the Recognized Stock Exchange, a statement with respect to investor complaints, on a quarterly basis?	13(3)	<p>a. Copy of the statement submitted to the Stock Exchange b. Website of the Stock Exchange.</p>	Yes, copy of statement from the RTA regarding the status of complaints has been taken
11.	Whether the statement as specified in sub-regulation (3) has been placed, on quarterly basis, before the Board of Directors of the listed entity?	13(4)	Minutes of the Board Meeting where the quarterly statement was placed.	Yes
12.	Whether the listed entity has complied with the requirements of composition of Board Directors?	17(1)	<p>a. Last Quarter Corporate Governance Report. b. Board Resolution.</p>	Yes
13.	<p>Whether any person appointed as director has been continuing the directorship as a non – executive director beyond the age of seventy-five years? If yes, whether a special resolution has been passed for the same?</p>	17(1A)	<p>a. Special resolution and explanatory statement annexed to the notice for such resolution b. Composition of the Board</p>	NO
14.	Whether the requisite quorum was present during the Board Meetings?	17(2A)	Minutes of Board Meetings of the entire year.	Yes

15.	<p>Whether the Board of Directors have laid down a Code of Conduct for all members of the Board and Senior management of the listed entity?</p> <p>The code of conduct shall suitably incorporate the duties of independent directors as laid down in the Companies Act, 2013.</p>	17(5) (a) & 26 (3)	<p>a. Copy of Code of Conduct and Disclosures on Website of the listed entity.</p> <p>b. Affirmation of adherence given by the Board of Directors and Senior Management to the Compliance Officer.</p>	Yes
16.	Whether the CEO and CFO have provided the Compliance Certificate to the Board of Directors as specified in Part B Schedule II?	17(8)	<p>a. Board Resolution.</p> <p>b. Copy of Compliance Certificate.</p>	NO
17.	Whether the listed entity has laid down any procedures to inform members of Board of Directors about risk assessment and minimization procedures?	17(9)(a) &	Board Resolution.	NO
	Whether the evaluation of independent directors shall be done by the entire board of directors	17 (10)	<p>Board Resolution which shall contain (a) performance of the directors; and (b) fulfillment of the independence criteria as specified in these regulations and their independence from the management</p> <p>Directors who are subject to evaluation shall not participate.</p>	NO
18.	Whether the directors of the listed entity have breached the limit of maximum number of directorship as required under these regulations?	17A	<p>a. Declaration by the Board</p> <p>b. Corporate Governance Report of last quarter</p>	No
19.	<p>Whether the listed entity has constituted the following Committees along with the terms of reference:</p> <p>a. Audit Committee;</p> <p>b. Nomination and Remuneration Committee;</p> <p>c. Stakeholders Relationship Committee;</p>	18, 19, 20 & 21	<p>a. Minutes of the meeting of the respective Committee</p> <p>b. Corporate Governance Report</p> <p>c. Board Resolution.</p>	<p>Yes, following committees were constituted: -</p> <p>1) Audit Committee</p> <p>2) Nomination and Remuneration Committee</p> <p>3) Stakeholders Relationship Committee</p>

	d. Risk Management Committee. Further, whether requisite quorum was present during the meeting of the above-mentioned committees?			
20.	Whether the listed entity has formulated a vigil mechanism for directors and employees?	22	Whistle Blower Policy or Policy for vigil mechanism.	Yes
21.	Whether the listed entity has formulated a policy on materiality of related party transaction & on dealing with related party transactions? Whether there have been any complaints made to the Board of Directors?	23(1)	a. Copy of Policies b. Disclosures on Website c. CG Report d. Declaration from the Company Secretary that the complaints received, have been taken due care of.	Yes
22.	Whether the Policies formulated by the listed entity on Related Party Transactions include clear threshold limits duly approved by the Board of Directors?	23(1)	Board Resolution on review and approval of Related Party Transactions (RPTs).	Yes, Policy is there which needs to be made at par with the applicable provision
	Material Transaction involving payments made to a related party with respect to brand usage or royalty	23 (1A)	Agreement with Related Parties Payment made to Related Parties	As represented by the management, there is no such transaction.
	Prior Approval, omnibus approval, Review and Validity and Approval of the shareholders	23 (2), 23 (3), 23 (4), 23 (5), 23 (6), 23 (7) & 23 (8)	Notice and Minutes of the Audit Committee and AGM/EGM	NO
	Disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.	23 (9)	<ul style="list-style-type: none"> • Letter to Stock Exchange • Details of Related Party Transactions • Minutes of Audit Committee and AGM/EGM • Agreement with related parties • Website 	NO
23.	Whether at least one independent director on the Board of Directors of the listed entity is a director	24(1)	Minutes of the Board Meeting of the listed entity.	YES

	on the Board of Directors of an unlisted material subsidiary, whether incorporated in India or not?			
24.	Whether the Audit Committee of the listed entity has also reviewed the financial statements, in particular, the investments made by the unlisted subsidiary?	24(2)	Minutes of the meeting of Audit Committee of the listed entity.	NO
25.	Whether the minutes of Board Meetings of the unlisted subsidiary has been placed at the Board Meetings of the listed entity?	24(3)	Minutes of the Board Meeting of the listed entity.	NO
26.	Whether, the management of the unlisted subsidiary has periodically brought to the notice of the Board of Directors of the listed entity, a statement of all significant transactions and arrangements entered into by the unlisted subsidiary?	24(4)	Minutes of the Board Meeting of the listed entity	NO
27.	Whether any investment of shares has been made by the holding company in the unlisted material subsidiary?	24(5)	Minutes of the Board Meeting of the listed entity	YES
28.	Whether, selling, disposing and leasing of assets amounting to more than twenty percent of the assets of the material subsidiary on an aggregate basis during a financial year approved by a special resolution prior to such event. If so, then whether in case of the sale/disposal/lease be made under a scheme of arrangement duly approved by a Court/ Tribunal, or under a resolution plan duly approved under section 31 of the Insolvency and Bankruptcy Code and such an event has been disclosed to the recognized Stock Exchanges within one day of the resolution plan being approved.	24(6)	a. Special Resolution and correspondence made to the Stock Exchange. b. Copy of approval by the Court/ Tribunal as the case may be.	NO
	Where a listed entity has a listed subsidiary, which is itself a holding company, the provisions	24(7)	Minutes of the BM/AGM	NO

	of this regulation shall apply to the listed subsidiary in so far as its subsidiaries are concerned.		Minutes of the BM/AGM of Subsidiary	
29.	Whether the listed entity and its material unlisted subsidiaries incorporated in India have undertaken any Secretarial Audit?	24A	Secretarial Audit Report	Yes, Secretarial Audit was done for the Year 2022-23. But no Audit is done of the subsidiary.
30.	Whether the independent director(s) of the listed entity has complied with all the obligations as required under regulation 25?	25	Declaration from the independent director	As represented, the Independent Directors have complied with all the obligations as required under regulation 25, however, we have limited means to comment on this in detail.
	Whether one meeting of independent directors is held during the year	25(3)	Minutes of the Meeting of Independent Directors	As represented, one meeting of Independent Directors was held during the year under scrutiny, however, we have not come across any documents substantiating the same and hence we have limited means to comment on this in detail.
	Whether review of the performance of non-independent directors and the board of directors as a whole and the chairperson of the listed entity, taking into account the views of executive directors and non-executive directors has been done	25(4)	Minutes of the Meeting of Independent Directors Board Evaluation Report	We have not come across with any such review and hence, we have limited means to comment on the same.
	Whether the listed entity shall familiarize the independent directors through various programmes about the listed entity, including the following: <ul style="list-style-type: none"> • nature of the industry in which the listed entity operates; • business model of the listed entity; 	25(7)	Details of Programmes	We have not come across any such programme

	<ul style="list-style-type: none"> • roles, rights, responsibilities of independent directors; and • any other relevant information. 			
31.	Whether the directors of the listed entity are not members in more than ten committees or do not act as chairpersons of more than five committees across all listed entities in which they are a director?	26	Declaration / undertaking from the director confirming the same.	Yes
32.	Whether directors have informed the listed entity about the committee positions he or she occupies in other listed entities and notify changes as and when they take place? Whether all members of the board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management on an annual basis.	26(2) & (3)	<ul style="list-style-type: none"> a. Notice of the general meeting b. Consent letter from the nonexecutive directors c. Declaration from the nonexecutive directors regarding the shareholding. 	We have not come across any such information/declaration/affirmation
33.	Whether Senior management has disclosed to the board of directors relating to all material, financial and commercial transactions, where they have personal interest that may have a potential conflict with the interest of the listed entity at large Whether any employee including Key Managerial Personnel or director or promoter of a listed entity has not entered into any agreement for himself or on behalf of any other person, with any shareholder or any other third party with regard to compensation or profit sharing in connection with dealings in the securities of such listed entity, without prior approval for the same has been obtained from the Board of Directors as well	26 (5) & (6)	<ul style="list-style-type: none"> a. Certified copy of the Board Resolution/ Ordinary Resolution b. Correspondence made to the Stock Exchange for public dissemination of such agreement c. Copies of Disclosure of Interest 	Disclosure of interest may kindly be referred. No other disclosure is seen No

	<p>as public shareholders by way of an ordinary resolution?</p> <p>Whether such agreement, if any, subsisting or expired, entered during the preceding three years from the date of coming into force of this sub-regulation, has been disclosed to the Stock Exchanges for public dissemination?</p>			
34.	Whether the listed entity has submitted to the Stock Exchange the quarterly compliance report on Corporate Governance duly signed by the compliance officer or the CEO of the listed entity?	27(2)	<p>a. Stock Exchange web- site</p> <p>b. Copy of the same may be obtained from the CEO or Compliance Officer.</p>	Yes
35.	Whether the listed entity has issued any securities? If so, whether the listed entity has obtained 'in-principle' approval from recognized Stock Exchange?	28(1)	<p>a. Application made to the Stock Exchange</p> <p>b. Approval letter received from the Stock Exchange.</p>	No
36.	<p>Whether the listed entity has given prior intimation to the Stock Exchange about the Board Meeting where the following proposal was due to be considered:</p> <ul style="list-style-type: none"> – financial results viz. quarterly, half yearly, or annual, as the case may be; – buyback of securities; – voluntary delisting; – fund raising by way of further public offer, rights issue, American Depository Receipts/Global Depository Receipts/Foreign Currency Convertible Bonds, Qualified Institutions Placement, debt issue, Preferential Issue or any other method and for determination of issue price; – declaration/ recommendation of dividend; 	29	<p>a. Correspondence made with the Stock Exchange</p> <p>b. Declaration from the Compliance Officer about the intimation of the proposed corporate actions.</p>	Yes, for financial results viz. quarterly, half yearly, or annual, as the case may be

	<ul style="list-style-type: none"> - declaration of bonus securities; - any alteration in the form or nature of any of its securities that are listed on the Stock Exchange or in the rights or privileges of the holders thereof; - any alteration in the date on which, the interest on debentures or bonds, or the redemption amount of redeemable shares or of debentures or bonds, shall be payable. 			
37.	Whether the listed entity has made disclosure of any material events or information?	30(1)	<ul style="list-style-type: none"> a. List of material events which has been disclosed to the Stock Exchange by Compliance Officer of the listed entity b. List of material events which has been disclosed to the Stock Exchange by Compliance Officer of the listed entity. 	As represented, all required disclosures have been made.
38.	Whether the listed entity has framed a policy for determination of materiality, as per the criteria specified duly approved by the Board of Directors?	30(4) (ii)	<ul style="list-style-type: none"> a. Copy of Policy duly approved by the Board of Directors b. Board Resolution c. Website of the listed entity. 	Yes
39.	Whether the listed entity has any archival policy? Whether all the event and information under Regulation so been disclosed on the website	30(8)	<ul style="list-style-type: none"> a. Website of the listed entity b. Copy of the archival policy. 	NO
40.	Whether the listed entity has submitted to the Stock Exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, within the prescribed timelines?	31(1)	<ul style="list-style-type: none"> a. Shareholding pattern filed with the Stock Exchange b. Website of the Stock Exchange. 	Yes

41.	Whether the entire promoter and promoter group shareholding is in dematerialized form?	31(2)	<ul style="list-style-type: none"> a. Declaration from the promoters in this regard to be obtained b. Website of the Stock Exchange c. Formats in which shareholding pattern has been filed. 	No, the promoters have been intimated about requirement of dematerialization of their stake. However, dematerialization of promoter's shares is still pending.
42.	Whether any person has applied for re-classification of his/her status as a promoter or public? If yes, whether the listed entity has made any application to the Stock Exchange in this behalf?	31A(2)	<ul style="list-style-type: none"> a. Public announcement and shareholder resolution b. Application letter received from the Stock Exchange granting permission for such reclassification 	No
43.	Whether any of following material events has been disclosed by the listed entity to the Stock Exchanges as soon as reasonably possible as and not later than twenty four hours from the occurrence of the event? (a) receipt of request for reclassification by the listed entity from the promoter(s) seeking re-classification; (b) minutes of the Board Meeting considering such request which would include the views of the Board of Directors on the request; (c) submission of application for re-classification of status as promoter/public by the listed entity to the Stock Exchanges; (d) decision of the Stock Exchanges on such application as communicated to the listed entity.	31A(8)	<ul style="list-style-type: none"> a. Correspondence made to the Stock Exchanges b. Declaration from the Compliance Officer to be taken in this regard 	No
44.	Whether, the listed entity has submitted to the Stock Exchange on quarterly basis a statement of deviation (s) or variation(s), if any?	32(1)	<ul style="list-style-type: none"> a. Stock Exchange website b. Communication made to the Stock Exchange 	NA

			c. Copy of statement of deviation (s) or variation (s).	
45.	Whether the listed entity has furnished an explanation for the variation specified in sub-regulation (1), in the directors' report in the annual report?	32(4)	Explanation to the Boards' Report	NA
46.	Whether the listed entity has submitted its: <ul style="list-style-type: none"> • quarterly and year-to-date standalone financial results; • quarterly / year-to-date consolidated financial results [in case of subsidiaries(s); • annual audited standalone financial results along with the audit report and Statement on Impact of Audit Qualifications (applicable only for audit report with modified opinion); • audited or limited reviewed financial results. 	33(3)	<ul style="list-style-type: none"> a. Board's report b. Minutes of Board Meeting where the financial results have been approved c. Website of the Stock Exchange. 	Yes
47.	<p>Whether the listed entity has also submitted as part of its standalone or consolidated financial results for the half year, by way of a note, a statement of assets and liabilities as at the end of the half-year?</p> <p>Whether, the listed entity has also submitted as part of its standalone and consolidated financial results for the half year, by way of a note, statement of cash flows for the half-year?</p> <p>Whether, the listed entity has ensured that, for the purposes of quarterly consolidated financial results, at least eighty percent of each of the consolidated revenue, assets and profits,</p>	33(3) (f), (g) & (h)	A declaration from the listed entity regarding compliance of the same	Yes

	respectively, would have been subject to audit or in case of unaudited results, subjected to limited review?			
48.	Whether the listed entity has submitted to the Stock Exchange a copy of annual report?	34(1)	<ul style="list-style-type: none"> a. Proof of dispatch in case of physical copy and if sent electronically, in that case e-mail sent in this regard b. Correspondence made with the Stock Exchange c. Copy of Annual Report of the listed entity 	The company has not dispatched any physical copy of Annual report due to Covid Pandemic (as per the guidelines issued by MCA), but sent through E-mail.
49.	Whether the listed entity has submitted the copy of Business Responsibility Report (BRR) with the Stock Exchange?	34(2) (f)	Copy of the BRR filed with the Stock Exchange	Not applicable
50.	Whether the listed entity has sent all the requisite documents and information as required under these regulations to be sent to the shareholders?	36	Proof of dispatch	NO
51.	In case of the appointment of a new director or re-appointment of a director, whether the shareholders were provided with the following information? (a) a brief resume of the director; (b) nature of his expertise in specific functional areas; (c) disclosure of relationships between directors inter-se;(d) names of listed entities in which the person also holds the directorship and the membership of Committees of the Board; and (e) Shareholding of nonexecutive directors.	36(3)	<ul style="list-style-type: none"> a. Notice given in this regard b. Annual report. 	Yes, TO SOME EXTENT
52.	Whether the listed entity has obtained Observation letter or No-objection Letter from Stock Exchange for Draft Scheme of Arrangement & Scheme of Arrangement?	37(1)	<ul style="list-style-type: none"> a. Related disclosures made to the Stock Exchange b. Notice/ letter informing about the same scheme of arrangement 	NA

	<i>Exemption has been granted by way of circular issued by SEBI on November 30, 2015. SEBI had revised such exemption by way of issuing circulars on March 10, 2017, September 21, 2017, January 03, 2018, February 22, 2018 and also made clarification related to "record date" on March 23, 2017.</i>		c. Declaration from the Compliance Officer that it has complied with the Circulars issued by SEBI in this regard.	
53.	Whether the listed entity has complied with the requirements of minimum public shareholding as specified in Rule 19(2) and Rule 19A of the Securities Contracts (Regulation) Rules, 1957	38	Shareholding pattern of the listed entity submitted to the Stock Exchange	Yes
54.	Whether the listed entity has submitted information regarding loss of share certificates and issue of duplicate share certificates to the stock exchange?	39(3)	Intimation made to the Stock Exchange	NO
55.	Whether the listed entity has intimated the record date to all the Stock Exchange(s) where it is listed?	42(1)	Notices given to the Stock Exchange on each corporate action	NO
56.	Whether the listed entity has declared and disclosed the dividend on per share basis only?	43(1)	Dividend declared	NO
57.	Whether the listed entity (top 500) has formulated a dividend distribution policy?	43A(1)	a. Website of the listed entity b. Annual report	NA
58.	Whether the listed entity has submitted the details of voting results to the stock exchange?	44(3)	Communication made to the Stock Exchange regarding voting results.	NO
59.	Whether the listed entity (if falling within the top 100 entities by market capitalization) has held its Annual General Meeting within a period of five months from the date of closing of the financial year?	44(5) &(6)	Minutes of the Annual General Meeting	NA
60.	Whether the listed entity has changed its name during the past one year	45(1)	a. Disclosures made to the Stock Exchange and ROC b. Chartered Accountant certificate provided in this regard.	NO

61.	Whether the listed entity has maintained a functional website containing the basic information about the listed entity?	46(1)	Website of the listed entity	YES
62.	Whether the listed entity has published the following in the newspaper: <ul style="list-style-type: none"> — Financial results along with modified opinion(s) or reservation (s), if any — Statement of deviation (s) or variation(s) — Notices given to shareholders by advertisement. 	47(1)	Copy of newspapers where such information are published.	As represented, yes, but we did not come across any such advertisement.
63.	Whether the listed entity has given prior intimation to the Stock Exchange(s) at least eleven working days before the date on and from which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds has been payable?	50(1)	a. Correspondence made to the Stock Exchange b. Declaration from the Compliance Officer.	NA
64.	Whether the listed entity has intimated to the Stock Exchange(s), its intention to raise funds through new nonconvertible debt securities or non-convertible redeemable preference shares which it proposes to list either through a public issue or on private placement basis, prior to issuance of such securities? Whether the above intimation has been given prior to the meeting of Board of Directors wherein the proposal to raise funds through new nonconvertible debt securities or non-convertible redeemable preference shares was considered?	50(2)	a. Correspondence made to the Stock Exchange b. Declaration from the Compliance Officer.	NA
65.	Whether, the listed entity has intimated to the Stock Exchange(s), at least two working days in advance, excluding the date of the intimation and date of the meeting, regarding the meeting of its Board of Directors, at which the recommendation	50(3)	a. Correspondence made to the Stock Exchange b. Declarations form the Compliance Officer.	NA

	or declaration of issue of nonconvertible debt securities or any other matter affecting the rights or interests of holders of nonconvertible debt securities or non-convertible redeemable preference shares is proposed to be considered?			
66.	Whether the listed entity has promptly informed the Stock Exchange(s) of all information having bearing on the performance/operation of the listed entity, price sensitive information or any action that would have affected the payment of interest or dividend of nonconvertible preference shares or redemption of non-convertible debt securities or redeemable preference shares?	51	Fax/ e-mail etc. communication made to the Stock Exchange	NA
67.	Whether the listed entity has submitted the following to the Stock Exchange? <ul style="list-style-type: none"> • Half yearly un-audited or audited Financial Results; • Un-audited financial results accompanied by limited review report; • Statement of Material Deviations; • Modified opinion(s); • Statement on Impact of Audit Qualifications (for audit report with modified opinion); • Annual audited financial results; • Limited review report. 	52 (1), (2), (3) & (7)	<ul style="list-style-type: none"> a. Minutes of the Board meeting where the financial results were approved b. Correspondence made with the Stock Exchange to submit the same c. Website of the Stock Exchange. 	YES, but Statement on Impact of Audit Qualifications is not seen
68.	Whether the listed entity, while submitting half yearly / annual financial results, has disclosed the various line items as required under sub-regulation (4), along with the financial results?	52(4)	Certificate given by the debenture trustee regarding compliance of the same.	NA
69.	While submitting the information required under sub regulation (4), whether the listed entity has been submitted to the Stock Exchange(s), a	52 (5)	Correspondence / Copy of the certificate submitted to the Stock Exchange.	NA

	certificate signed by debenture trustee that it has taken note of the contents?			
70.	Whether, the listed entity has, within two calendar days of the conclusion of the meeting of the Board of Directors, published the financial results and statement referred to in sub-regulation (4), in at least one English national daily newspaper circulating in the whole or substantially the whole of India?	52(8)	Copies of the newspaper where the financial results are published.	YES
71.	Whether the listed entity has maintained hundred per cent asset cover sufficient to discharge the principal amount at all times for the non-convertible debt securities issued, in respect of its listed non-convertible debt securities?	54(1)	Certification given by Practicing Company Secretary or Practicing Chartered Accountant under Regulation 56 (1) (d).	NA
72.	Whether, the listed entity has disclosed to the Stock Exchange in quarterly, half-yearly, year-to date and annual financial statements, as applicable, the extent and nature of security created and maintained with respect to its secured listed nonconvertible debt securities?	54(2)	Correspondence made with the Stock Exchange.	NA
73.	Whether each rating obtained by the listed entity with respect to non-convertible debt securities has been reviewed at least once a year by a Credit Rating Agency (CRA) registered with SEBI?	55	Declaration from the CRA.	NA
74.	Whether the listed entity has, subject to the consent of the debenture trustee, sent the information stipulated in sub regulation (1), in electronic form/ fax?	56(3)	E-mails/fax through which the information has been sent to the Stock Exchanges.	NA
75.	Whether the listed entity has submitted a certificate to the Stock Exchange within two days of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non-convertible debt securities?	57	Copy of certificates and undertakings submitted to the Stock Exchange.	NA

76.	Whether the listed entity has provided an undertaking to the Stock Exchange(s) on annual basis stating that all documents and intimations required to be submitted to Debenture Trustees in terms of Trust Deed and SEBI (Issue and Listing of Debt Securities) Regulations, 2008 have been duly submitted?	58	<ul style="list-style-type: none"> a. Proof of dispatch in case of hard copy and in case of electronic mode, emails sent in this regard b. For bounce emails, hard copy of the same has been dispatch and proof of dispatch 	NA
77.	<p>Whether the listed entity has sent all the documents/ notices/ proxy forms to holders of nonconvertible debt securities and non-convertible redeemable preference shares?</p> <p>Whether the listed entity has not made material modification without prior approval of the stock exchange(s) where the nonconvertible debt securities or nonconvertible redeemable preference shares, as applicable, are listed, to:</p> <ul style="list-style-type: none"> (a) the structure of the debenture in terms of coupon, conversion, redemption, or otherwise (b) the structure of the nonconvertible redeemable preference shares in terms of dividend of non-convertible preference shares payable, conversion, redemption, or otherwise. 	59(1)	Letter of approval received from the Stock Exchange.	NA
78.	Whether the listed entity has fixed a record date for purposes of payment of interest, dividend and payment of redemption or repayment amount or for such other purposes as specified by the Stock Exchange and whether a notice has been given to the Stock Exchange to intimate about the same notice in advance of at least seven working days (excluding the date of intimation and the record date)?	60	<ul style="list-style-type: none"> a. Public announcement made in this regard b. Correspondence made to the Stock Exchange intimating about the same 	NO

79.	Whether, the listed entity has ensured timely payment of interest or dividend of nonconvertible redeemable preference shares or redemption payment?			NA
80.	Whether, the listed entity has not forfeited unclaimed interest/ dividend and such unclaimed interest/dividend has been transferred to the 'Investor Education and Protection Fund' (IEPF) set up as per Section 125 of the Companies Act, 2013?			There is No Instances of Declaration/Payment of dividend; transfer of audit/ Unclaimed dividend to the Investor Education and Protection Fund in accordance with section 125 of the Act, except transfer of unclaimed interest on matured deposit. The company filling of e-forms, which is to be correlated with filling details available at official website of MCA/IEPF;
81.	Whether, the listed entity has maintained a functional website containing the information as required under sub-regulation (1) about the listed entity and a press release has been issued with respect to the events specified in this sub-regulation?	62 (1)&(2)	a) Website of the listed entity. b) Copy of the press release.	Yes, to some extent
B. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018				
1	Whether the listed entity has appointed a merchant banker and other intermediaries?	23 & 121	Copy of agreements of the appointments.	NA
2	Whether the listed entity has filed the draft offer document and offer document with SEBI/Stock Exchanges /ROC?	25 & 123	Website of SEBI/ Stock Exchange/ ROC	NA
3	Whether the utilization of proceeds for General Corporate Purposes have not been exceeded twenty-five per cent of the amounts generated by the issuer?	7(2) & 104 (2)	Draft offer document & monitoring agency report/ utilization certificate.	NA

4	<p>Whether the listed entity has submitted the following documents with the SEBI?</p> <ul style="list-style-type: none"> • a statement certifying that all changes, suggestions and observations made by the SEBI have been incorporated in the offer document; • due diligence certificate as per Form C of Schedule V; • a copy of the resolution passed by the Board of Directors of the issuer for allotting specified securities to promoter(s) towards amount received against promoters' contribution, before opening of the issue; • a certificate from a statutory auditor, before opening of the issue, certifying that promoters' contribution has been received in accordance with these regulations; • a due diligence certificate as per Form D of Schedule V, in the event the issuer has made a disclosure of any material development by issuing a public notice pursuant to Para 4 of Schedule IX. 	25(9) & 123 (9)	Copy of all the documents / Certificates (due diligence certificate, auditor's certificate etc.) submitted with SEBI.	NA
5	Whether the listed entity has made arrangements for the use of proceeds	41(1) & 137(1)	Stock Exchange website / listed entity's website.	NA

	of the issue to be monitored by a public financial institution or by a scheduled Commercial bank named in the offer document as bankers of the issuer, if the issue size, excluding the size of offer for sale by selling shareholders, exceeds one hundred crore rupees?			
6	Whether, the listed entity has made a pre-issue advertisement in one English national daily newspaper with wide circulation, Hindi national daily newspaper with wide circulation and one regional language newspaper with wide circulation at the place where the registered office of the issuer is situated containing the disclosures as specified in Part A of Schedule X?	43 (1) & 139 (1)	Copy of the newspaper where advertisement has been published.	NA
7	Whether all application moneys received has been refunded to the applicants in case of non-receipt of minimum subscription of ninety per cent of the offer within fifteen days of the closure of the issue?	45 (2) & 141 (2)	Refund orders/ certificate of posting	NA
8	Whether the listed entity has done the allotment, credit of dematerialized securities and refund or unblocking of application monies, as may be applicable, electronically?	50(2) & 146 (2)	<ul style="list-style-type: none"> • Demat a/c & Bank a/c, statements etc. • Return of allotment (PAS-3). 	NA
9	Whether a post-issue advertisement has been made in accordance with the details specified in the regulation?	51(1) & 147 (1)	Copy of newspaper where the Advertisement has been published.	NA
10	Whether the listed entity has submitted a final post-issue report as	55 & 151	<ul style="list-style-type: none"> • Correspondence made with the Stock Exchange. 	NA

	specified in Part A of Schedule XVII, along with a due diligence certificate as per the format specified in Form F of Schedule V, within seven days of the date of finalization of basis of allotment or within seven days of refund of money in case of failure of issue.		<ul style="list-style-type: none"> • Copies of the report. • Certificates submitted to the Stock Exchange. 	
IPO/FPO of Convertible Debt Instruments and warrants				
11	Whether the listed entity has not been in default of payment of interest or repayment of principal amount in respect of debt instruments issued by it to the public, if any, for a period of more than six months?	Proviso to Reg. 9 & Proviso to Reg. 106	Undertaking from the listed entity has to be taken in this regard.	NA
12	Whether credit rating has been obtained from at least one Credit Rating Agency?	10 (1) (a) & 107 (1) (a)	Details of credit rating received from the Credit Rating Agency and offer document.	NA
13	Whether the company has appointed one or more debenture trustee registered?	10 (1) (b) & 107 (1) (b)	Appointment letter/ agreements	NA
14	Whether the Debenture Redemption Reserve has been created as per sub-rule (7) of Rule 18 of Companies (Share Capital and Debentures) Rules, 2014?	10 (1) (c) & 107 (1) (c)	Standalone Balance Sheets.	NA
15	Whether in case of secured debentures, the listed entity has created charge on the security?	10 (1) (d) & 107 (1) (d)	Form CHG.9 for verifying the same.	NA
16	In case of FPO, where the value of non-convertible portion of partly convertible debt instruments exceeds fifty lakhs the same may be rolled over without change in interest rate only when 75% of holders of convertible	108 (a)	MGT. 14 for special resolution	NA

	debentures have approved the rollover through a resolution by postal ballot?			
17	Whether debt securities have been issued for financing or providing loan to or acquisition of shares of any person who is part of the promoter group or group companies?	12 & 110	Balance Sheet	NA
18	Whether warrants have been issued along with IPO/FPO, the tenure of such warrants has not been exceeded a period of eighteen months from the date of allotment in such IPO/FPO?	13 (a) & 111 (a)	Offer document and allotment letters	NA
Post-listing exit opportunity for dissenting shareholders				
19	Whether there has any change in objects or variation in the terms of contract related to objects referred to in the offer document and if so, the promoters, or shareholders in control of an issuer, has provided an exit offer to dissenting shareholders as provided for in the Companies Act, 2013 and as per conditions and manner provided in Schedule XX to these regulations?	59 & 157	Declaration from the listed entity in this regard to be taken.	NA
20	Whether the aggregate value of the specified securities issued on rights basis exceeds ten crore rupees or more?	60	Draft Letter of offer filed with SEBI/ Website of SEBI.	NA
21	Whether the listed entity has passed a resolution by the Board of Directors approving the proposed Rights Issue?	Sec 62 (1) of the Companies Act, 2013	Certified true copy of Board Resolution.	NA
22	Whether the listed entity has passed any shareholder resolution, in case of the following:	Sec 62 (1) of the Companies Act, 2013	Copy of Form No. SH 7 and MGT 14 filed with ROC.	NA

	<ul style="list-style-type: none"> • increase in the authorized share capital required) (special resolution) • for issue of securities under proposed rights issue. 			
23	<p>Whether there is any restraining, prohibiting or debarring order against the listed entity or any of its promoters by SEBI or any other regulatory authority?</p> <p>Whether any of the promoters or directors is a willful defaulter or it is in default of payment of interest or repayment of principal amount in respect of debt securities issued by the listed entity to the public, if any, for a period of more than six months?</p>	61	Information on debarment on SEBI's website, CIBIL database and declaration to be obtained from company in this regard.	NA
24	Whether the listed entity has obtained in-principle approval for listing of its specified securities issued on rights basis?	62(1)(a)	Copy of application letter submitted to the Stock Exchange	NA
25	Whether the listed entity has ensured that not more than 25 percent of the total amount raised by issuance of specified securities is being allocated for general corporate purposes, as mentioned in the objects of the issue in the draft letter of offer and letter of offer filed with SEBI?	62(2)	Letter of offer/ Monitoring Agency Report	NA
26	Whether the listed entity has announced a record date for the purpose of determining the shareholders eligible to apply for	68(1)	Website of the Stock Exchange. Notice where record date has been announced	NA

	specified securities in the proposed rights issue?			
27	Whether, the listed entity has informed to the Stock Exchange, 2 working days prior to the Board Meeting where the proposal of rights issue is to be considered?	SEBI Listing Regulations 2015	Communications made to the Stock Exchange.	NA
28	Whether the listed entity has appointed a compliance officer, lead manager and other intermediaries?	69	Appointment letter, Agreements and intimation made to the Stock Exchange in this regard.	NA
29	Whether the lead manager has submitted the following to the SEBI along with the draft letter of offer? <ul style="list-style-type: none"> • A certificate, confirming that an agreement has been entered into between the issuer and the lead manager(s); • A due diligence certificate; • A due diligence certificate from the debenture trustee in case of an issue of convertible debt instruments; • A certificate confirming compliance of the conditions. 	71 (2)	Certified copy of Certificates submitted in this behalf.	NA
30	Whether the listed entity has appointed any monitoring agency, if yes, whether the monitoring agency has submitted its report to the company that at least 95 % of the proceeds of the issue, excluding the proceeds raised for general corporate purposes have been utilized on a quarterly basis?	82	Utilization Report.	NA

31	Whether a pre-issue advertisement for the rights issue has been made in accordance with the details specified in the regulation, at least three days before the opening of the issue in at least one English national daily newspaper with wide circulation, one Hindi national daily newspaper with wide circulation and one regional language daily newspaper with wide circulation at the place where registered office of the issuer is situated?	84 (1)	Relevant copy of newspaper where the advertisements are published.	NA
32	Whether the listed entity has ensured that the specified securities has been allotted and/or application monies has been refunded or unblocked?	91(1)	<ul style="list-style-type: none"> • Return of allotment (Form No. PAS-3) • Refund order 	NA
33	Whether a post-issue advertisement for the rights issue has been made in accordance with the details specified in the regulation?	92(1)	Relevant copy of newspaper where the advertisement is published.	NA
34	Whether the listed entity has submitted the initial-post issue report and final post issue- report?	96	Copy of Initial and Final post issue reports submitted	NA
35	For the issue of bonus shares following points must be taken into consideration as per section 63 of Companies Act, 2013: a) Whether the issue has been authorized by its articles? b) Whether the listed entity has been authorized to make provisions in the AOA by passing resolution in the	293	<ul style="list-style-type: none"> • Certified true copy of resolution. • Articles of Association • Declaration from the listed entity regarding the default/fugitive offender/Balance Sheet. • Declaration from the Board of Directors that bonus shares has not 	NA

	<p>general meeting for capitalization of profits?</p> <p>c) Whether it has defaulted in payment of interest or principal in respect of fixed deposits or debt securities issued by it?</p> <p>d) Whether it has defaulted in respect of the payment of statutory dues of the employees, such as, contribution to Provident Fund, gratuity and bonus?</p> <p>e) Whether any partly paid-up shares, if any outstanding on the date of allotment, are made fully paid-up?</p> <p>f) Whether the listed entity which has not withdrawn the bonus issue, once announced by the Board of Directors recommending the same?</p> <p>g) Whether the bonus shares has not been issued in lieu of dividend?</p> <p>h) Whether any of its promoters or directors is not a fugitive economic offender?</p>		<p>been issued in lieu of dividend.</p>	
36	<p>Whether the bonus has been issued only out of free reserves?</p> <p>If the bonus is issued out of reserves built out of the genuine profits or securities premium collected in cash only and reserves created by revaluation of fixed assets has not been</p>	294 (4)	Balance Sheet	NA

	capitalized for the purpose of issuing bonus shares?			
37	Whether the listed entity has filed FCGPR form with the Reserve Bank of India in respect of allotment of bonus shares to foreign entities/shareholders within 30 days of issue of shares.	RBI Guidelines	A certified true copy of the acknowledgement of the FCGPR Form.	NA
38	Whether special resolution has been passed by the shareholders of the listed entity for making the preferential issue?	160(b)	MGT 14 filed with the ROC.	NA
39	Whether the additional disclosures as specified in the regulations were also made in the explanatory statement of the notice for the general meeting proposed for passing special resolution?	163(1)	Copy of the explanatory statement/ statutory auditor's certificate	NA
40	Whether the consideration for specified securities, if paid in cash, has been received from respective allottee's bank account?	169(4)	Bank details/Statutory auditor's certificate.	NA
41	Whether the preferential allotment attracts the provisions of the SEBI (SAST) Regulations, 2011 with regard to the obligation to make an open offer?	170(3)	<ul style="list-style-type: none"> • Disclosures made to the Stock Exchange. • Shareholding pattern 	NA
42	Whether all the allotment has been made in dematerialized form?	170(4)	Demat account with the depository/depository participant	NA
43	Whether a special resolution approving the QIP has been passed specifying that the allotment would be made through QIP?	172(1)(a)	MGT-14 filed with ROC.	NA
44	Whether the promoter's and members of promoter group has made an offer	173	Announcements made to the Stock Exchange and public.	NA

	for sale through a QIP to achieve the minimum public shareholding?			
45	Whether the lead manager has submitted a due diligence certificate along with a copy of preliminary placement document to the Stock Exchange stating that securities are being issued under the QIP and the listed entity has complied with the requirement of the SEBI (ICDR) Regulations, 2018 ?	174(3)	Copy of due diligence certificate submitted to the Stock Exchange.	NA
46	Whether the QIP has been made on the basis of placement document and the same has been uploaded on the website of the Stock Exchange along with the disclaimer required?	175(4)	Website of the Stock Exchange.	NA
47	Whether allotment has been made in accordance with the requirements as specified under regulation 179 of the SEBI (ICDR) Regulations, 2018?	179	Return of Allotment (PAS-3).	NA

For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449

Annexure-F-1

SEBI (Prohibition of Insider Trading) Regulations, 2015

SI No	Compliance Requirement	Reg. No	Basic Documents to be checked/ Verified	Remarks
1	Whether the Board of Directors of the listed entity has a policy for determination of "legitimate purposes" as a part of "Codes of Fair Disclosure and Conduct" as required to be formulated under regulation 8?	3 [2(A)]	<ul style="list-style-type: none"> Policy of the listed entity on code of practices and procedures for fair disclosure of price sensitive information. Resolution of the listed entity's board approving such policy. 	NO
2	Whether the Board of Directors has made the parties to execute agreements to contract confidentiality and nondisclosure obligations on the part of such parties?	3(4)	The clauses of agreement executed with the parties.	No Such Agreement is seen
3	Whether a structured digital database is maintained containing the names of such persons or entities with whom information is shared under this regulation along with PAN or any other identifier authorized by law where PAN is not available?	3(5)	Details of database maintained by the listed entity.	NO
4	Whether an insider has formulated a trading plan and presented it to the compliance officer for approval and public disclosure pursuant to which trades may be carried on his behalf in accordance with such plan?	5(1)	<ul style="list-style-type: none"> Trading plan submitted by the insider to the listed entity. Subsequent public disclosure thereon to the Stock Exchanges. 	NA
5	Whether the disclosures made by any person includes those relating to trading by such person's immediate relatives and any other person for whom such person takes trading decisions?	6(2)	<ul style="list-style-type: none"> Related disclosures received by the listed entity. Declaration from the listed entity that there are no other disclosures received. 	No such disclosures are seen
6	Whether initial disclosures are received from insiders of the listed entity?	7(1)	<ul style="list-style-type: none"> Persons in the list of insiders. Disclosures made by such insiders. Declaration from the listed entity that there are no other disclosures received. 	No such disclosures are seen

7	Whether continual disclosures have been received?	7(2)	<ul style="list-style-type: none"> • Disclosures made by promoters /designated persons and related disclosures made to stock exchange by the listed entity. • Declaration from the company that there are no other disclosures received. 	No such disclosures are seen
8	Whether the Board of Directors of the listed entity formulated a code of practices and procedures for fair disclosure of unpublished price sensitive information as per Schedule A to these regulations?	8(1)	<ul style="list-style-type: none"> • Board Resolution approving • the Code of practices and procedures. • Disclosure made on website of listed entity. 	NO
9	Whether the Code is hosted on the website of the listed entity and a copy of the same has been sent to the Stock Exchange?	8(2)	<ul style="list-style-type: none"> • Code available on the website of the listed entity. • Correspondence made to the Stock Exchange. 	NO
10	Whether the listed entity has formulated a code of conduct to regulate, monitor and report trading by insiders as per Schedule B of these regulations?	9(1)	<ul style="list-style-type: none"> • Code of conduct approved by the Board of Directors of the listed entity. • Disclosure of the same on the website. 	NO
11	Whether listed entity has identified and designated a compliance officer to administer the code of conduct and other requirements under these regulations?	9(3)	<ul style="list-style-type: none"> • Resolution of the Board of Directors of the listed entity. • Intimation to the Stock Exchanges. 	NO
12	Whether the Board of Directors in consultation with Compliance Officer has specified designated persons to be covered by the code of conduct?	9A(1)	<ul style="list-style-type: none"> • Resolution of the Board of Directors the listed entity. • Emails /communication sent to such persons by the Compliance Officer. 	NO
13	Whether adequate and effective system of internal controls have been put in place with the requirements given in these regulations?		<ul style="list-style-type: none"> • Internal control procedure laid down by the board of the listed entity. • Declaration to be taken from the Compliance Officer in this regard. 	NO
14	Whether Audit Committee of the listed entity has reviewed compliance with the provisions of these regulations at least once in a financial year and also	9A(4)	<ul style="list-style-type: none"> • Minutes of Audit Committee. • Measures, if any suggested by the Audit Committee and corrective action in such cases. 	No such review is seen

	that internal control is adequate and are operating effectively?			
15	Whether the listed entity has framed a whistle blower policy to enable employees to report instances of leak of unpublished price sensitive information?	9A(6)	<ul style="list-style-type: none"> • Contents of the Whistle blower policy formulated by the listed entity. • Instances of reporting, if any. • Declaration from the listed entity that there are no other instances reported. 	Yes
16	Whether any enquiry has been initiated by a listed entity in case of leak of unpublished price sensitive information?	9A(7)	<ul style="list-style-type: none"> • Record of Enquiry proceedings by the listed entity. • Declaration from the listed entity that there are no other instances. 	NA
Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011				
1	Whether promoter of target company has declared on a yearly basis that he, along with persons acting in concert, has not made any encumbrance, directly or indirectly, other than those already disclosed during the financial year	31 (4)	<ul style="list-style-type: none"> • Copy of Disclosure • Reporting to the Stock exchange 	NO

For AKP & Associates
Company Secretaries

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Place: Noida
Date: 30.05.2024
UDIN- F006847F000499449