



Kkalpana Industries (India) Limited

Date: 27.05.2024

To,
The Manager,
Listing Department,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Sub: Filing of Annual Secretarial Compliance Report for the Financial Year ended 31st March 2024

Dear Sir/Madam,

Please find enclosed herewith the Annual Secretarial Compliance Report issued by Practicing Company Secretary, for the Financial Year ended 31st March 2024, pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for your record and reference.

Kindly take the aforesaid information on record and oblige.

Thanking You,

Yours faithfully,

For **Kkalpana Industries (India) Limited**



Swati Bhansali (ACS 52755)
Company Secretary

CC:

1. The Calcutta Stock Exchange Limited, 7 Lyons Range, Kolkata – 700 001



Ashok Kumar Daga

B. Com. (H), LLB., FCS
Practising Company Secretary

AVANI OXFORD, PHASE II
136, JESSORE ROAD, BLOCK - 1
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Phone : +91 33 32916865
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Secretarial Compliance Report

KKALPANA INDUSTRIES (INDIA) LIMITED for the year ended 31st March, 2024
[Pursuant to Circular No. CIR/CFD/CMDI/27/2019 dated 08/02/2019 issued by
Securities and Exchange Board of India]

To,
The Board of Directors
KKALPANA INDUSTRIES (INDIA) LIMITED
BK Market", 16A Shakespeare Sarani
4TH Floor, Room No. 3
Kolkata - 700071

I have examined:

- (a) All the documents and records made available to me and explanation provided to me by KKALPANA INDUSTRIES (INDIA) LIMITED ("the listed entity"),
- (b) The filings/submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity,

Any other document/filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March 2024 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");
- (c) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

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

- a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;



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- b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- d) *The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- e) *The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;
- g) *The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and
- h) *The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021.
- i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Section 188 of the Companies Act, 2013 ('Act'), read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions of the Act and rules thereunder, and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and approval of the Members accorded through Postal Ballot, result whereof declared on 11th, April, 2024 for entering into Material Related Party Transaction(s) between the Company and Ddev Plastiks Industries Limited & Ddev Plastic Limited and has complied with the Listing Obligations and Disclosure Requirements Regulations, 2015.

* No event took place under these regulations during the audit period and circulars/guidelines issued thereunder.



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

Sr. No.	Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Regulation/Circulars No.	Deviations	Action Taken by	Type of Action Advisory/clarification/fine/Show Cause Notice/Warning etc.	Detail of Violation	Fine Amount	Observations/Remark of the Practising Company Secretary	Management response	Remarks
NIL										

- (b) The listed entity has taken the following action to comply with the observation made in previous report:

Sr. No.	Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Regulation/Circulars No.	Deviations	Action Taken by	Type of Action Advisory/clarification/fine/Show Cause Notice/Warning etc.	Detail of Violation	Fine Amount	Observations/Remark of the Practising Company Secretary	Management response	Remarks
NIL										



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

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/R emarks by PCS*
1.	<u>Secretarial Standard:</u> The Compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	-
2.	<u>Adoption and timely updation of the Policies:</u> <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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.	Yes Yes	- -
3.	<u>Maintenance and disclosures on Website:</u> <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 Yes Yes	- - -
4.	<u>Disqualification of Director:</u> 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	As verified the records from available records of Company and Data available at MCA. None of the Directors, are disqualified U/s 164 of the Companies Act, 2013.



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5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries	NA YES	The Company has no material subsidiary Company Further the Company has one Subsidiary Company and have disclosed the relevant information.
6.	<u>Preservation of Documents:</u> 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	
7	<u>Performance Evaluation:</u> 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	-
8	<u>Related Party Transactions:</u> (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 NA	Prior omnibus approval of Audit Committee was obtained for Related Party Transaction. -
9	<u>Disclosure of events or information:</u> 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	-



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10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	The Company has maintained SDD (database) as per requirements of the PIT Regulations, 2015
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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 (**).	NA	-
12	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	-

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:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing 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	NA	No such event occurred during the review period.
	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		



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	<p>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.</p>		
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>(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 listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>(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.</p>	<p>NA</p> <p>NA</p>	<p>No such event occurred during the review period.</p> <p>There was no resignation by the auditors during the year under review.</p>



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	<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. <u>Disclaimer in case of non-receipt of information:</u> 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>	NA	
3.	<p>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.</p>	NA	<p>There was no resignation by the auditors during the year under review.</p>

Place: Kolkata
Date: 21.05.2024
UDIN NO. F002699F000412834

ASHOK
KUMAR
DAGA

Digitally signed by
ASHOK KUMAR
DAGA
Date: 2024.05.21
15:13:21 +05'30'

Ashok Kumar Daga
(Practising Company Secretary)
FCS No. 2699, CP No. 2948