

30th May, 2024

To, The Manager Listing Department The Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

Script code: 533204

Dear Sir / Madam,

To, The Manager Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051

Symbol: GBGLOBAL

Sub: Submission of Secretarial Compliance Report for the year ended 31st March, 2024

Pursuant to the circular CIR/CFD/CMD1/27/2019 of SEBI dated 8th February, 2019 and Regulation 24A of SEBI (LODR) Regulations 2015, we submit herewith Secretarial Compliance Report of the Company issued by M/s. Himesh Pandya & Associates (Membership No. A40991), Practicing Company Secretary for the year ended 31st March, 2024.

Kindly take the above on record and oblige.

Thanking you.

Yours faithfully,

For GB GLOBAL LIMITED (Formerly Mandhana Industries Limited)

VIJAY

Digitally signed by VIJAY THAKORDAS

THAKORDAS THAKKAR

THAKKAR

Date: 2024.05.30 18:45:22 +05'30'

Vijay Thakkar

Managing Director

DIN: 00189355

Encl: as above

GB GLOBAL LIMITED

Regd. & Corporate Office: Dev Plaza, 10th Floor, Opp. Andheri Fire Brigade, S.V. Road, Andheri (West), Mumbai -400 058. Tel.: 91-22-4038 3838 | E-mail:info@gbglobal.in | Website: www.gbglobal.in



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

(On the letter head of the Practicing Company Secretary)

Secretarial Compliance Report of GB GLOBAL LIMITED (Formerly known as Mandhana Industries Limited) for the financial year ended 31st March, 2024

I/We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s. GB GLOBAL LIMITED (Formerly known as Mandhana Industries Limited) (hereinafter referred as 'the listed entity'), having its Registered Office at 10th Floor, Dev Plaza, Opp. Andheri Fire Station S. V. Road. Andheri (West), Mumbai MH - 400 058. Secretarial Review was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my/our observations thereon.

Based on my/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, I/we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2024 complied with thestatutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I/We Himesh Pandya have examined:

- (a) all the documents and records made available to us and explanation provided by GB Global Limited (Formerly known as Mandhana Industries 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 report, for the financial year ended 31st March, 2024 ("Review Period") in respect of compliance with the provisions of:
 - (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; Not Applicable during the review period
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations.2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; Not Applicable during the review period
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable during the review period
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not Applicable during the review period



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depository Participant) Regulations, 2018;
- Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; Not Applicable during the review period
- (j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009 and circulars/guidelines issued thereunder;

and based on the above examination, I/We hereby report that, during the Review Period:

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

Sr. No.	(Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Actio n Take nby	Type of Action	Details of Violation	Amou nt	Observations/ Remarks of the Practicing Company Secretary	Manag ement Respo nse	Remarks
	Capital Audit Report	of SEBI (Depositories and Participants)	It is observed that the Listed Equity Capital reported in the XBRL Report is (33143)(No. Of shares) not matching with the Listed Equity Capital as per Exchange records i.e. (3314295)(No. Of shares) and Difference is 3281152(No. Of shares).		received from BSE	It is observed that the Listed Equity Capital reported in the XBRL Report is (33143)(No. Of shares) not matching with the Listed Equity Capital as per Exchange records i.e. (3314295)(No. Of shares) and Difference is 3281152(No. Of shares).		Capital reported in the XBRL Report is (33143)(No. Of shares) not matching with the	y submitte d clarificat ion for	The revised XBRL for Reconciliation of Share Capital Audit Report was submitted to the exchange.
	Governance Report	(2) of SEBI Listing Regulations 2015 (LODR)	TO SEE THE PROPERTY AND ADDRESS OF THE PERSON OF THE PERSO	SE	received from BSE/NSE	Executive Director &Chairperson (C&NED) as on March 31, 2023 to Non- Executive Director &chairperson related to		&Chairperson (C&NED) as on March 31, 2023 to Non- Executive Director &chairperson	submitte d clarificat ion for the same	The category of the Director was inadvertently selected by the Company



Governance Report												
June 30, 2023. Due to change in change in category of above mentioned Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Report Report Report Regulations, 2015 (LODR) Regulation, 2015 (LO				promoter (C,			promoter (C,		promoter (C,	23		
June 30, 2023. Due to change in change in category of above mentioned Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Report Report Report Regulations, 2015 (LODR) Regulation, 2015 (LO							NED) as on		NED) as on			
Due to change in			2						Z.			
in change in category of above mentioned Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Regulations 2015 (LODR) (Regulation 1.1) One third of the board is not ID) not hid of the board is not ID) not category of above mentioned Director												
category of above mentioned Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Listing Regulations 2015 (LODR) (Regulation Septent Listing Regulation Septent Listing Regulation Septent Se												
above mentioned Director Board Composition of your company (Half of the Board is not Independent Report To provision To promate Governance Gover												
mentioned Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Report Report Report Report Regulations 2015 (LODR) Regulations 2016 (LODR) Regulations 2017 (LODR) Regulations 2018 (LODR) Regulations 2019 (LODR) Regulations 2015 (LODR) Regulations 2015 (LODR) Regulations 2015 (LODR) Regulation (Regulation (
Director Board Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Report Report Report Regulations 2015 (LODR) (Regulation 17) Reason: 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Director Board Composition Of your company (Half of the Board Composition Of your company (Half of the Board Composition Of your company (Half of the Board Composition Of SEBI (LODR) Regulations, 2015 NIL Provisions pertaining to Board Composition (Regulation 17) Reason: 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The				The second secon								
Composition of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Report Report Report Report Regulations 2015 (LODR) (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 18, 2023. 2. Contradictory Affirmations: The Respondent from April 22 Affirmations fr				mentioned								
of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Regulation S 2015 (LODR) (Regulation S 1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Independent Independent Independent The Independent Independent Independent The Independent I				Director Board			above		100000000000000000000000000000000000000			
of your company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Extended Composition (Regulation 17) Reason: 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Part of your company comp				Composition			mentioned		mentioned			
company (Half of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Listing Regulations 2015 (LODR) (Regulation of the board is not ID) not hird of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Independent Independent The Independent In							Director		Director			
of the Board isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 3 Corporate Governance Report Listing Regulation 2015 (LODR) (Regulation in (Regulat							Board		Board			
isnot ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Listing Regulation 2015 (LODR) Regu									Composition			
in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Listing Regulation 2015 (LODR) (Regulation 2015 (LODR)) (R												
requirements of SEBI (LODR) Regulations, 2015 Corporate Governance Report Listing Regulation 2015 (LODR) (Regulation 2015 (LODR)) Regulation Composition 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April 18, 2023. 2. Contradictory Affirmations: The With Board isnot ID) not in line with requirements of SEBI (LODR) Regulations ID) not in line with requirements of SEBI (LODR) Regulations, 2015 Corporate Regulation 27 Provisions pertaining to Board SE/NSE Board Composition (Regulation IT) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Independent Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Indepe												
of SEBI (LODR) Regulations, 2015 Corporate Governance Report Listing Regulations 2015 (LODR) Regulations 2015 (LODR) Regulation 27 Provisions pertaining to Regulation 2015 (LODR) Reg												
Corporate Regulation 27 Provisions Pertaining to Listing Regulations 2015 Listing Regulations 2015 Listing Regulation 2015 (LODR) Regulation 2015 (Regulation 2015 (Regu						11	1		1			
Regulations, 2015 Corporate Governance Report Listing Regulations 2015 (LODR) Regulation (Regulation (Regu												
Corporate Governance Regulation 27 Provisions Governance Report Composition 2015 (LODR) Regulation 2015 (LODR)												
Second composition Composi												
Corporate Governance Report Regulation 27 Provisions Governance Report Composition (Regulation 27 Provisions pertaining to Board Composition (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Contradictory Affirmations: The Contradictory Affirmations: The Contradictory Affirmations: The Composition (Regulation, 2015 CIODR) Regulations, 2015 CIODR) Re				2015								
Regulations, 2015 3 Corporate Governance Report Report Regulation 27 Provisions pertaining to Listing Regulations 2015 (LODR) Regulations Composition (Regulation 17) Reason: 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulations, 2015 Report Report							of SEBI		of SEBI			
Regulations, 2015 3 Corporate Governance Report Report Regulation 27 Provisions pertaining to Listing Regulations 2015 (LODR) (Regulation 17) Reason: 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulations, 2015 Provisions pertaining to Board Composition (Regulation 17) Reason: 18,08/20 composition (Regulation 18/08/20 composition 18/08/20 composition 18/08/20 composition (Regulation 18/08/20 composition 19/09 composition (Regulation 19/09 composition 19/09 composition (Regulation 19/09 composition 19/09 composition 19/09 composition (Regulation 19/09 composition 19/09 com							(LODR)		(LODR)			
Corporate Governance Regulation 27 (2) of SEBI Report Listing Regulations 2015 (LODR) Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulations: The Regulations 2015 (Corporate Regulation 27 (2) of SEBI Regulation 27 (2) of SEBI Regulation 2015 (Composition (Regulation Board Composition (Regulation BSE/NSE) Received from Board Regulation pertaining to Board Regulation (Regulation (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 17) Reason : 1.1) One third One third One the Board (Regulation Independent Independen									Regulations,			
Governance Report Listing Board Regulations Composition (Regulation 2015 (LODR)) (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The SE Regulations (Composition (Recoverage) Portaining to Board (Composition (Regulation												
Governance Report Listing Board Composition Regulations 2015 (LODR) (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The SE Regulation Sequence (2) of SEBI pertaining to Board Composition (Regulation BSE/NSE) Board (Composition Graph of the Board (Composition (Regulation 17) Reason : 18/08/20 Composition (Regulation 18/08/20 Composition (Regulation 18/08/20 Composition 18/08/20 Composition (Regulation 18/08/20 Composition 18/08/20 Co	3	Corporate	Regulation 27	Provisions	BSE/N	Mail was	Provisions	NIL	Provisions	The	Pursuant to	
Report Listing Regulations 2015 (LODR) Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Regulation 2015 (LODR) Regulation (Regulation (Regula					SE	received from	pertaining to		pertaining to	Compan	the Board	
Regulations 2015 (LODR) (Regulation 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Composition (Regulation (Regulatio				1 -					Board	y	Compositio	n
2015 (LODR) (Regulation 17) Reason : 17) Reason : 17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The (Regulation 17) Reason : 17) Reaso									Composition			
17) Reason : 1.1) One third of the board is not Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent Independen											Regulation	7
1.1) One third of the board is not lindependent from April 18, 2023. 2. Contradictory Affirmations: The lind for the board is not lindependent for the same			ZOIS (LODIK)									
of the board is not lindependent from April 18, 2023. 2. Contradictory Affirmations: The list not list				,							LODR, 201	5
not Independent from April 18, 2023. 2. Contradictory Affirmations: The is not Independent Independent from April Is not Independent Indep				/								-
Independent from April 18, 2023. 2. Contradictory Affirmations: The Independent from April Independent Indepe												3
from April 18, 2023. 2. Contradictory Affirmations: The												
2023. 2. Contradictory Affirmations: The 18, 2023. 2. Contradictory Affirmations: The 18, 2023. 2. Contradictory Affirmations: The The The The												
Contradictory Contradictory Affirmations: Affirmations: The The The										23	with.	
Affirmations: Affirmations: Affirmations: The The												
The The The												
				Affirmations:			Affirmations:					
composition of composition				The			The		The			
				composition of			composition		composition			
Board of of Board of of Board of							of Board of		of Board of			
Director is not Director is Director is												
in line with not in line not in line												
SEBI (Listing with SEBI with SEBI												
obligations (Listing (Listing												
and disclosure obligations obligations												
Regulations, disclosure disclosure												
2015 while the requirements) requirements)												
Company has Regulations, Regulations,												
stated as 2015 while 2015 while												
Compliant in the Company the Company												
the section of has stated as has stated as	1			the section of			has stated as		has stated as			



			affirmation.			Compliant in		Compliant in		
			ammation.			the section of		the section of		
	7					affirmation.		affirmation.		
								ammanon.		
1										
4	Shareholding	Regulation 31	Letter received	NICE	Mail was	Letter	NIL	Letter	The	The Company
	Pattern	of SEBI	from NSE for	NSE		received from	IVIL	received from		
		Listing	the entity is		NSE	NSE for the		NSE for the		clarification
			covered as		NSE	entity is			2	for the same
		2015 (LODB)	promoter/prom			covered as		covered as		on
			oter group in			promoter/pro				11/09/2023
			System Driven			moter group			ion for	11/09/2023
									the same	
			Disclosures (SDD)			in System Driven		Driven	on	
			for Insider			Disclosures			11/09/20	
						(SDD)			23	
			Trading (as			for Insider		for Insider	23	
			per SEBI circular dated			Trading (as		Trading (as		
1			September 09,			per SEBI		per SEBI		
			2020),			circular dated		circular dated		
			however not					September		
						September 09, 2020).		09, 2020),		
			appearing			however not		however not		
			as promoter/prom			appearing		appearing		
			oter group as			as		as		
			per Table II of			promoter/pro		promoter/pro		
			shareholding			moter group		moter group		
			pattern (SHP)			as per Table		as per Table		
			or vice-versa			II of		II of		
			or vice-versa			shareholding		shareholding		
						pattern (SHP)		pattern (SHP)		
						or vice-versa		or vice-versa		
5	Shareholding	Regulation 31	There is	BSE	Mail was	There is	NIL	There is	The	Revised
	Pattern	of SEBI	Ouarter to	DUL	received from	Quarter to	112	Ouarter to		Shareholding
		Listing	Quarter		BSE	Quarter		Ouarter	v	pattern was
			Change in			Change in		Change in	submitte	submitted to
		2015 (LODR)	count of			count of		count of	d	the stock
		LOIS (LODK)	promoter of			promoter of		promoter of	clarificat	exchanges.
			the Company			the Company		the Company	ion for	
			compared to			compared to		compared to	the same	
			previous			previous		previous	on 11 th	
			period/quarter			period/quarter		period/quarter		
			shareholding			shareholding		shareholding		
			pattern.			pattern.		pattern.	, 2020	
	L		pattern.			pattern.		Pattern.		



For the Capital Audit Capi	-											
Capital Audit Report and made unders and and and made unders and and unders and and unders and and unders and and and unders and and and unders and and unders and and unders and and unders and and and and unders and and unders and and unders and and unders and and and unders and and unders and and unders and and unders and and and unders and and unders and and unders and and unders and and and unders and and unders and and unders and and unders and and and unders and and unders and and unders and and unders and and and unders and and unders and and unders and and unders and and and unders and and unders and		6	Reconciliation	Regulation 76	It is observed	BSE	Mail was	It is observed	NIL	There is a	The	The Company
Capital Audit Report and made unders and and an equator and made unders and and under and and under and an equator and and under and unders and under and and under and and under and under and under and and unders and under and and under and and under and and under and and and under and			of Share	of SEBI	from the		received from	from the		mismatch in	Compan	submitted
Report and made under31 Participants) of LODR and Regalations, 2018 regulation for quarter ended Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share Regalations 2015 (LODR) count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R AAZPD1247R & AAZPD1247 R & AAZPD1247						-1	BSE	submission			v	clarification
Participants) Regulations, 2018 Regulations, 2018 Regulations, 2018 Regulations, 2018 Regulations, 2018 Regulations, 2018 Regulations, 2019 Regulation for quarter ended sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconcililation of Share capital Audit report. 7 Shareholding Regulation 31 Pattern 7 Shareholding Regulation 31 Pattern 8 Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconcililation of Share capital Audit report. 8 Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconcililation of Share capital Audit report. 9 Shareholding Regulation 31 Pattern 1 Shareholding Regulation 31 Pattern 1 Shareholding Regulation 31 Pattern 2 Shareholding Regulation 31 Pattern 3 Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconcililation of Share capital Audit report. 2 Shareholding Regulation 31 Pattern 3 Shareholding Regulation 31 Pattern 3 Shareholding Regulation 31 Pattern and Reconcililation of shares held in Shareholding pattern count of promoter of the Company compared to previous period/quarter shareholding pattern. 2 For PAN (AAZPD1247R A AZPD1247R A AZPD1247R A AZPD1247R A AZPD1247R A AZPD1247 R A EFPC2943 H D of Promoter and quarter ended September 30,2023 and Quarter ended June 30, 2023 H Quarter ended June 30, 2023 H Quarter ended September 30,2023 and Quarter ended June 30, 2023 H Quarter ended September 30,2023 and Quarter ended June 30, 2023 H Please update the Correct Name Promoter and PANN of				' '								
Regulations, Pagulation for equatrer ended Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share Change in 2015 (LODR) compared to previous period/quarter shareholding pattern. 2.1 For PAN (AAZPD1247R & AZPD1247R & A												
regulation for quarter ended Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. 8 Regulation Stable in Shareholding Pattern and Reconciliation of Share capital Audit report. 9 Pattern Of SEBI Quarter to Quarter to Regulations Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 2 For PAN (AAZPD1247 & AAZPD1247 & AAZPD1	-											
quarter ended Sep 30, 2023, that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share Capital Audit report. 8 Regulation 31 1. There is Quarter to Change in Sureholding Pattern and Reconciliation of Share Capital Audit report. 9 Shareholding Pattern and Reconciliation of Share Capital Audit report. 10 Shareholding Pattern and Reconciliation of Share Capital Audit report. 11 Shareholding Pattern and Reconciliation of Share Capital Audit report. 12 Shareholding Pattern and Reconciliation of Share Capital Audit report. 13 Shareholding Pattern and Reconciliation of Share Capital Audit report. 14 Shareholding Pattern and Reconciliation of Shareholding Pattern (Change in Count of promoter of the Company compared to previous period/quarter shareholding pattern. 2 For PAN (AAZPD1247R & AZPD1247R & A												24/01/2024
Sep 30, 2023. that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share sheld in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. I There is Quarter to Listing Quarter Regulations Count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended June 30, 2023 and Quarter ended June 30, 2023 and Passe update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for				2018								
that there is a mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share sapital Audit report. 17 Shareholding Pattern and Reconciliation of Share capital Audit report. 18 Listing Regulation 31 L. There is Gauarter to Change in Count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter of Name is mismatch with Quarter ended June 30, 2023 and Quarter ended Lyas 30, 2023 and Promoter and resubmit the Revised XBRL for mismatch with the Revised XBRL for more and resubmit the Revised XBRL for mismatch with the Market of the Correct Name (PAN) of the Promoter and resubmit the Revised XBRL for mismatch with total no of shares held in botal no of Share holding pattern and Reconciliation of Share holding pattern and the Company												
mismatch in total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. 8 Pattern of SEBI Ouarter to Quarter to Quarter to Quarter to Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 9 Pattern of SEBI Ouarter to Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 10 Pattern of SEBI Ouarter to Quarter												
total no of shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. 8 The pattern and Reconciliation of Share capital Audit report. 9 Shareholding Pattern and Reconciliation of Share capital Audit report. 1 I. There is capital Audit report. 1 I. There is pattern is pattern of Shareholding pattern count of promoter of the Company compared to previous period/quarter shareholding pattern. 2 For PAN (AAZPD1247R & AAZPD1247 R & AEFPC2943H Or Promoter Name is mismatch with Quarter ended September simismatch with Quarter ended September and Quarter ended September and Quarter ended September shareholding pattern shareholding pattern shareholding pattern. 2 For PAN (AAZPD1247R & AEFPC2943 HOR Promoter Name is mismatch with Quarter ended September and Quarter ended September shareholding pattern shareholding pattern. 2 For PAN (AAZPD1247 R & AEFPC2943 HOR Promoter Name is mismatch with Quarter ended September and Quarter ended June 30, 2023 and Quarter ended September with Quarter ended Lyne 30, 2023 and Please update the Correct Name (PAN) of the Promoter and resubmit the Revised Name (PAN) of					that there is a			that there is a			24/01/20	
shares held in Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Regulation 31 of SEBI Listing Pattern (Change in Count of Promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247R & AAZPD1247 & A					mismatch in			mismatch in		September	24	
Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. 8 Regulation 31 I. There is of SEBI Quarter to Quart					total no of			total no of		30, 2023		
Shareholding Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern and Reconciliation of Share capital Audit report. 8 Shareholding Pattern and Reconciliation of Share capital Audit report. 9 Pattern of SEBI Listing Quarter to Quarter to Quarter to Change in Count of Promoter of the Company compared to previous period/quarter shareholding pattern. 2015 (LODR) compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended June 30, 2023 and Quarter ended June 30, 2023 and Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for					shares held in			shares held in				
Pattern and Reconciliation of Share capital Audit report. 7 Shareholding Pattern Quarter Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. Pattern Quarter Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. Pattern Pa								Shareholding				
Reconciliation of Share capital Audit report. 7 Shareholding Pattern of SEBI Quarter to Change in 2015 (LODR) Pattern 2015 (LODR) 10 Pattern of SEBI Quarter to Change in 2015 (LODR) 11 There is of SEBI Quarter to Change in 2015 (LODR) 12 Change in 2015 (LODR) 13 Change in 2015 (LODR) 14 Company compared to previous period/quarter shareholding pattern. 15 Partern of SEBI Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 16 Pattern of SEBI Quarter to Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 16 Pattern of SEBI Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 17 Shareholding Pattern of SEBI Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 18 Pattern of SEBI Quarter to Quarter to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 29 Pattern of Pattern of Pattern of the Pattern of the Company compared to previous period/quarter shareholding pattern. 20 Pattern of Pattern of Pattern of the Pattern of the Company compared to previous period/quarter shareholding pattern. 20 Pattern of Pattern of Pattern of the P												
of Share capital Audit report. 7 Shareholding Pattern Pattern Pattern Shareholding Pattern Listing Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247R & AEFPC2943H) of Promoter Mame is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023, Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for Shareholding pattern to Quarter to Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247 R & AEFPC2943 H) of Promoter to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247 R & AEFPC2943 AEFPC2943 H) of Promoter to promoter to the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247 R & AEFPC2943 AEFPC2943 H) of Promoter to promoter to promoter to the Company compared to promoter to promoter to the Company compared to promoter of												
7 Shareholding Pattern of SEBI (Listing Quarter to Change in Regulations 2015 (LODR) 1												
7 Shareholding Pattern Regulation 31 (I. There is Oguarter to Change in Count of Promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247 AAZPD1247 & AAZPD1247 AAZP												
7 Shareholding Pattern of SEB1 Quarter to Quarter Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 and Quarter ended June 30, 2023 and Promoter and resubmit the Revised XBRL for												
Pattern of SEBI Listing Regulations 2015 (LODR) count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter to Anapein Change in count of promoter of the Company the Comp	L											
Listing Regulations Change in 2015 (LODR) count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for						BSE	Contraction of Contraction			The second second second		
Regulations 2015 (LODR) Change in count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247 R & AEFPC2943H Of Promoter Mame is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 and Please update the Correct Name / PAN of the Promoter and resubmit the Revised Promoter and VBRL for			Pattern		Quarter to					•		
2015 (LODR) count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AZPD1247 AZPD1247 & AZPD				Listing	Quarter		BSE					pattern was
2015 (LODR) count of promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AZPD1247 & AZZPD1247 & AZPD1247 & AZFPC2943 & AEFPC2943				Regulations	Change in			Change in		Change in	pattern	submitted on
promoter of the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AZPD1247 R & AZPD1247 R & R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 and Please update the Correct June 30, 2023 , Please ubmit the Revised Name is promoter and resubmit the Revised September accompared to promoter of the Company the Company the Company the Company of the promoter of the Company to compared to compared to company to compared to company to company the Company the Company the Company the Company to previous period/quarter shareholding pattern. 2. For PAN (2. For PAN (2. For PAN (AAZPD1247 R & AEFPC2943 AEFPC2943 H) of Promoter me is mismatch with Quarter ended with Quarter ended				2015 (LODR)	count of			count of		count of	was	02/11/2023
the Company compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R								promoter of		promoter of	submitte	
compared to previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & R& R& R& R& AEFPC2943H) of Promoter Mame is mismatch with Quarter ended September 30,2023 and Quarter ended Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for											d on	
previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & R& R& AEFPC2943H) of Promoter Mame is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for previous period/quarter shareholding pattern. 2. For PAN (AAZPD1247 R & R& R& AEFPC2943 H) of Promoter AAZPD1247 R & R& AEFPC2943 H) of September Vith Quarter Vith Quarter September September September September September June 30, 2023 June 30, 2023 and Quarter ended VPAN of the Revised Promoter and resubmit the												
period/quarter shareholding pattern. 2. For PAN (AAZPD1247R & AAZPD1247 AAZPD1247 AAZPD1247 AEFPC2943H AEFPC2943 A												
shareholding pattern. 2. For PAN (AAZPD1247R & R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for shareholding pattern. 2. For PAN (2. For PAN (AAZPD1247 AAZPD1247 R & R & R & R & R & AEFPC2943 H) of H) of H) of Name is Name is Name is mismatch with Quarter Promoter with Quarter with Quarter with Quarter with Quarter voith Quarter gended Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Type September Quarter ended Type September Quarter ended Type September Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Type September Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Type September Quarter ended Qua												
pattern. 2. For PAN (AAZPD1247R & R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for pattern. 2. For PAN (4. AZPD1247 AAZPD1247 AAZPD1												
2. For PAN (AAZPD1247R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for 2. For PAN (AAZPD1247 R & R & R & R & R & R & R & R & R & R &					_			_				
AAZPD1247 & AAZPD1247 R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter June 30, 2023 Name / PAN of the Promoter AAZPD1247 R & R & AEFPC2943 H) of Promoter Name is mismatch mismatch with Quarter with Quarter with Quarter ended September September September June 30, 2023 June 30, 2023 and Quarter ended June 30, 2023 June 30, Please update the Promoter and resubmit the Promoter and resubmit the Revised XBRL for								μ		14		
R & AEFPC2943H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter Mame is mismatch with Quarter september Guarter ended June 30, 2023 , Please Promoter Mame is mismatch with Quarter with Quarter with Quarter ended September September Guarter ended Quarter ended Quarter ended June 30, 2023 June 30, 2023 June 30, Please Update the Correct Name resubmit the Promoter and resubmit the Revised XBRL for R & AEFPC2943 H) of H) of H) of Promoter Name is mismatch with Quarter with Quarter ended Formoter and Correct Name resubmit the Promoter and resubmit the Promoter and resubmit the								,		,		
AEFPC2943 H) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter Name is mismatch with Quarter mismatch with Quarter with Quarter with Quarter with Quarter ended September September September September Quarter ended Quarter ended Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for AEFPC2943 H) of H) of H) of H) of Promoter Name is mismatch with Quarter with Quarter ended Pomoter and resubmit the Promoter and resubmit the Revised XBRL for												
) of Promoter Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter H) of Promoter Name is mismatch with Quarter with Quarter ended September September September Guarter ended Quarter ended June 30, 2023 June 30, 2023 and Quarter ended the Correct June 30, 2023 Name / PAN of the Promoter and resubmit the Revised XBRL for H) of Promoter Promoter Name is mismatch with Quarter with Quarter ended Ceptember September June 30, 2023 June 30, Quarter ended Quarter ended Quarter ended Quarter ended Quarter ended Correct Name resubmit the PAN of the Promoter and resubmit the Revised XBRL for												
Name is mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for												
mismatch with Quarter ended September 30,2023 and Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for Name is mismatch with Quarter sended Quarter ended pended September September Quarter ended Quarter ended Quarter ended Quarter ended June 30, 2023 June 30, 2023. Vane PAN of the Promoter and resubmit the Promoter and resubmit the Revised XBRL for					/			H) of				
Quarter ended September 30,2023 and Quarter ended Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for mismatch with Quarter with Quarter with Quarter with Quarter ended September September Quarter ended Quarter ended Quarter ended Quarter ended June 30, 2023 June 30, 2023. 2023.			-		Name is			Promoter				
September 30,2023 and Quarter ended Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for with Quarter ended september September September Quarter ended April 2002 April					mismatch with			Name is		Name is		
30,2023 and Quarter ended September 30,2023 and Quarter ended the Correct June 30, 2023 June 30, 2023 Name / PAN of the Promoter and resubmit the Revised XBRL for ended September 30,2023 and Quarter ended Quarter ended June 30, 2023 June 30, 2023.					Quarter ended			mismatch		mismatch		
Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for September 30,2023 and Quarter ended June 30, 2023 June 30, 2023 June 30, 2023. 2023.					September			with Quarter		with Quarter		
Quarter ended June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for September 30,2023 and Quarter ended June 30, 2023 June 30, 2023 June 30, 2023. 2023.												
June 30, 2023 , Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for June 30, 2023 and Quarter ended June 30, 2023 June 30, 2023 June 30, 2023. June 30, 2023. June 30, 2023. June 30, 2023. Please update the Correct Name resubmit the Promoter and resubmit the Revised XBRL for												
, Please update the Correct June 30, 2023 June 30, Name / PAN of the Promoter and resubmit the Revised XBRL for Quarter ended June 30, 2023 June 30, Please 2023.								30,2023 and				
the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for June 30, 2023 Please update the Correct Name / PAN of the Promoter and resubmit the Revised XBRL for June 30, 2023 June 30, 2023.												
Name / PAN of the update the Promoter and resubmit the Revised XBRL for PAN of the Promoter and resubmit the Resubmit the Resubmit the Revised Promoter and RBRL for PAN of the Resubmit the Promoter and RBRL for Revised Promoter and RBRL for Resubmit the Revised RBRL for Revised RBRL for RBR												
of the Promoter and resubmit the Revised XBRL for update the Correct Name PAN of the Promoter and resubmit the												
Promoter and resubmit the Revised XBRL for Correct Name / PAN of the Promoter and resubmit the										2023.		
resubmit the PAN of the Revised Promoter and XBRL for resubmit the								1 *				
Revised Promoter and XBRL for resubmit the					The second section of the second seco			The second secon				
XBRL for resubmit the								1				
respective Revised									1			
					respective			Revised				
Quarter XBRL for				-	Quarter			XBRL for				



						respective				
			, e			Quarter				
										1
8	Minimum	Regulation 38	It was	NSE	Mail was	1. There is	NIL	The public	The	The Company
	Public		observed that			Quarter to				submitted
					NSE	`		in the		clarification
			the public		NSE	Quarter				for the same
		Regulations	shareholding			Change in		company is	submitte	1
		2015 (LODR)				count of		below the	a · · · ·	on
			company is			promoter of		limit		20/03/2024
			below the limit			the Company	1	prescribed	ion for	
			prescribed			compared to		under	the same	
			under			previous		regulation 38	on	
			regulation 38			period/quarter			20/03/20	
			of LODR			shareholding			24	
			asper			pattern.		Shareholding		
			Shareholding			2. For PAN (pattern		
			pattern			AAZPD1247		submitted by		
			submitted by			R &		Company as		
			Company as			AEFPC2943		on September		
			on September			H) of		30, 2023.		
			30, 2023.			Promoter		,		
			Kindly			Name is				
			confirm the			mismatch				
			date of fall in			with Quarter				
			the public			ended				
			shareholding			September				
			and reason for			30,2023 and				
1						Quarter ended				
			the same.			June 30, 2023				
						, Please				
	-		1			update the				
				-		Correct Name				
						/ PAN of the				
						Promoter and				
						resubmit the				
						Revised		2		
						XBRL for				
						respective				
						Quarter				
9	Shareholding	Regulation 31	1. There is	NSE	Mail was	1. There is	NIL	1. There is		The Company
	Pattern	of SEBI	change in		received from	change in		change in	Compan	submitted
		Listing	category of		NSE	category of		category of	у	clarification
		Regulations	following			following		following	submitte	for the same
		2015 (LODR)				shareholder		shareholder	d	on
		(2021)	2. There is			2. There is		2. There is	clarificat	22/12/2023
			change in			change in		change in	ion for	
			PAN of			PAN of		PAN of	the same	
			shareholder			shareholder		shareholder	on	
			Bhagwati			Bhagwati		Bhagwati	22/12/20	
			Dhagwati		L	Dhagwan		Dhagwati	22/12/20	



	Madanlal	Madanla	.1 Ma	idanlal 23	
	Chandak,	Chandak	c, Ch	andak,	
	Shakuntala	Shakunta	ala Sha	akuntala	
	Ramesh	Ramesh		mesh	
	Dargad in	Dargad i		rgad in	
	promoter	promote		omoter	
	r 1 1	μ	1 1	egory	
	category	category 3. Chang		Change in	
	3. Change in				
	Promoter	Promote		omoter	
	Pledge	Pledge		dge	
	Holding -	Holding		lding -	
	Disclosure	Disclosu		sclosure	
	requirement	requirem		uirement	
	under	under		der	
	regulation	regulation		gulation	
	SEBI	SEBI	SE		
	(Substantial	(Substan	,	ıbstantial	
	Acquisition of	Acquisit		quisition	
	Shares and	of Share	s and of	Shares and	
	Takeover)	Takeove	r) Tal	keover)	
	Regulations,	Regulati		gulations,	
	2011	2011	20		
	4. There is a	4. There	is a 4.	There is a	
	change in	change i		ange in	
	number of	number		mber of	
	Promoters	Promote		omoters	
	5. The entity is	5. The er		The entity	
	covered as	is covere	, ,	covered as	
	promoter/prom	promote		omoter/pro	
	oter group in	moter gr		oter group	
	System Driven	in System		System	
	Disclosures	Driven		iven	
	(SDD)	Disclosu		sclosures	
=	for Insider	(SDD)		DD)	
		for Insid		Insider	
	Trading (as			ading (as	
	per SEBI	Trading per SEB		SEBI	
	circular dated	1	1	cular dated	
	September 09,	circular			
	2020),	Septemb		ptember	
	however not	09, 2020		, 2020),	
	appearing	however		wever not	
	as	appearin	-	pearing	
	promoter/prom	as	as		
	oter group as	promote	1 1	omoter/pro	
	per Table II of	moter gr		oter group	
	shareholding	as per Ta		per Table	
	pattern (SHP)	II of	II o		
	or vice-versa	sharehol		areholding	
	6. The entity is	pattern (tern (SHP)	
	covered as	or vice-v		vice-versa	
	promoter/prom	6. The er		The entity	
	oter group in	is covere		covered as	
	System Driven	promote	r/pro pro	omoter/pro	



	,		,							
			Disclosures			moter group		moter group		
			(SDD)			in System		in System		
			for Insider			Driven		Driven		
			Trading (as			Disclosures		Disclosures		
			per SEBI			(SDD)		(SDD)		
1			circular dated			for Insider		for Insider		
			September 09,			Trading (as		Trading (as		
			2020),			per SEBI		per SEBI		
			however not			circular dated		circular dated		
			appearing			September		September		
			as			09, 2020),		09, 2020),		
			promoter/prom			however not		however not		
			oter group as			appearing		appearing		
1			per Table II of			as		as		
			shareholding			promoter/pro		promoter/pro		
			pattern (SHP)			moter group		moter group		
			or vice-versa			as per Table		as per Table		
						II of		II of		
						shareholding		shareholding		
						pattern (SHP)		pattern (SHP)		
						or vice-versa		or vice-versa		
10	Corporate	Regulation 27	Provisions	NSE	Mail was	Provisions	NIL	Provisions	The	The category
"	Governance	(2) of SEBI	pertaining to		ı	pertaining to			Compan	
	Report	Listing	Board		NSE	Board		Board		Director was
	Report	Regulations	Composition		T S E	Composition				inadvertently
		2015 (LODR)				(Regulation		(Regulation		selected by
		2013 (LODK)								the Company
			17) 1.1) One			17) 1.1) One				the Company
			third/Half of			third/Half of			ion for	
			the board is			the board is			the same	
			not			not		not	on	
			Independent			Independent			06/11/20	
			from July			from July			23	
			01,2023 to			01,2023 to		01,2023 to		
	1		August			August		August		
			13,2023 2.			13,2023 2.		13,2023 2.		
			Change in			Change in		Change in		
			category of			category of		category of		
			Director There			Director		Director		
			is change in			There is		There is		
						change in the		change in the		
			the category of					category of		
			the Director			category of				
			Mr. DEV			the Director		the Director		
			VIJAY			Mr. DEV		Mr. DEV		
			THAKKAR			VIJAY		VIJAY		
			has changed			THAKKAR		THAKKAR		
			from Non-			has changed		has changed		
			Non-Executive			from Non-		from Non-		
			Director &			Non-		Non-		
			Chairperson			Executive		Executive		
			related to			Director &		Director &		
			promoter (C,			Chairperson		Chairperson		
			NED) in June			related to		related to		
			2023 Quarter			promoter (C,		promoter (C,		
1		I	2023 Quarter			promoter (C,	1	promoter (C,		



			to Non-			NED) in June	NED) in June		
			Executive			2023 Quarter	2023 Quarter		
			Director &		1	to Non-	to Non-		
			Chairperson			Executive	 Executive		
			not related to			Director &	 Director &		
			promoter			Chairperson	Chairperson		
			(C&NED)			not related to	 not related to		
						promoter	 promoter		
						(C&NED)	(C&NED)		
11	Shareholding	Regulation 31	To revise the			To revise the	1. PAN of	The	Revised
		of SEBI	following –			following –	Bhagwati	Compan	Shareholding
		Listing	i. Mention			i. Mention	Madanlal		Pattern was
			correct PAN			correct PAN			filed on NSE
		2015 (LODR)				of Bhagwati	Shakuntala	d	
	1 1	2013 (LODIC)	Madanlal			Madanlal		clarificat	
			Chandak,			Chandak,		ion for	
						Shakuntala	0	the same	
			Shakuntala				1		
			Ramesh			Ramesh	0 - 3	on	
			Dargad, in			Dargad, in		06/03/20	
			promoter			promoter		24	
	-		category.			category.	Change in		
			ii. Change in			ii. Change in	Promoter		
			Promoter			Promoter	Pledge of		
			Pledge of			Pledge of	Priyavrat P		
			Priyavrat P			Priyavrat P	Mandhana.		
			Mandhana.			Mandhana.			
12	Annual	Regulation		BSE		This is with	The Company	The	The Company
12			reference to	DOL		reference to		Compan	
			the submission			the	 submitted a		submitted a
			made by the			submission	 clarification		clarification
								d a	letter to the
		2015 (LODR)				made by the	 letter to the		
			Reg. 24A -			company in			exchange on
			Annual			Reg. 24A -	05th February,		05th February,
			Secretarial			Annual	2024.	to the	2024.
			Compliance			Secretarial		exchang	
			Report(ASCR)			Compliance		e on 05 th	
			in XBRL			Report(ASCR		February	
			mode, of SEBI) in XBRL		, 2024.	
			(LODR)			mode, of			
			Regulations,20			SEBI			
						(LODR)			
1			Securities and			had			
1									
			Exchange			mentioned			
			15. As per the submission made by the company in ASCR Report of FY 22-23, the company had mentioned that the provisions of Securities and			(LODR) Regulations,2 015. As per the submission made by the company in ASCR Report of FY 22-23, the company	v		



Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

	(Substantial Acquisition of Shares and Takeovers) Regulations,20 11 are not applicable on the company. The company is advised to provide the clarification and supporting documents for such non-applicability.	See Ex Bo In (S) Ao of Ta Re 01 ap the Th is: pro cla an suj do for	rovisions of ecurities and xchange oard of addia Substantial acquisition f Shares and akeovers) egulations,2 l1 are not oplicable on the company advised to rovide the arification ad apporting ocuments or such non-oplicability.			
--	---	---	--	--	--	--

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

Sr.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulatio n/ Circular No.	Deviations	Action Taken by	Type of Actio n	Details of Violation	Fin e Am oun t	Observation s/Remarks of the Practicing Company Secretary	Managem ent Response	Remarks
1	SDD Compliance Certificate	circular No. NSE/CML /2022/51, circular No. NSE/CML /2022/52 dated November 04, 2022, Circular No. NSE/CML /2023/09	There was delay in filing SDD certificate for Q2 – 30.09.2022	NIL	The Comp any submitted it late inadvertent ly.	As per the SEBI Circular, The SDD certificate needs to be filed within 21 days from the end of each quarter. However, the same was filed by the	-	There was delay in filing of SDD certificate with the exchange for 1 quarter September	The Company submitted it late inadvertent ly	There was delay in filing of SDD certificate with the exchange for 1 quarter September



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

dated January 25, 2023 and circular Ref No: NSE/CML / 2023/21 dated March 16,	Company on 20 th January, 2023for Q2.	
2023		

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries asper 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 ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or 	NA	There was no instance of resignation of the auditor during the review period.
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.		
2	Other conditions relating to resignation of statutory auditor		
	 i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non- cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. 	NA	There was no instance of resignation of the auditor during the review period.
	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.		
	c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to		



	resign as mentioned above and communicate its views to the management and the auditor.		
	ii. Disclaimer in case of non-receipt of information:		
	The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3	The listed entity / its material subsidiary has obtained information from the Auditor upon	NA	There was no instance of resignation of the auditor
	resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.		during the review period.



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

III. I/we 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/ Remarks by PCS*
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2	Adoption and timely updation of the Policies: a. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities b. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guideliness issued by SEBI	Yes	
3	Maintenance and disclosures on Website: a. The Listed entity is maintaining a functional website b. Timely dissemination of the documents/ information under a separate section on the website c. 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	
4	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013as confirmed by the listed entity.	Yes	
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	Yes	
6	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
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	



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

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.	A. Yes B. Not applicable	Since all the related party transactions were entered after obtaining prior approval of audit committee point (b) is not applicable	
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		
10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) &3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes		
11	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	Yes	The Company has received one SOP fine during the review period.	
12	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes		

Various other notices were received by the Company from various departments are as follows:

- Show cause notice dated 29/05/2023 was received from Ministry of Commerce and Industry Reply was submitted to the department vide letter dated 03/07/2023.
- Show cause notice dated 05/06/2023 was received from Ministry of Commerce and Industry Reply was submitted
 to the department vide letter dated 13/06/2023.
- Summon dated 03/05/2023 was received from the Department of Finance Reply was submitted to the department vide letter dated 12/05/2023.
- 4. Notice u/s 206 of Companies Act, 2013, dated 31/10/2023 was received from Ministry of Corporate Affairs
- Notice u/s 148 of Companies Act, 2013, dated 15/06/2023 and 21/06/2023 was received from Ministry of Corporate Affairs - Reply was submitted to the department vide letter dated 11/07/2023
- Under Companies Act, 2013, Shareholders resolution was passed on 29th September, 2023 for regularization of Mr. Aayush Agrawal (DIN: 09101979) as a Non-Executive Independent Director of the Company and Mr. Dinesh Tarte (DIN: 10104238) as a Non-Executive Director of the Company, but filing Form DIR 12 date of appointment was inadvertently taken as 30th September, 2023.



B 402, EMRALD TOWER, NEAR D-MART VASAI EAST PALGAHR-401208.

Email id cshimeshpandya.gmail.com, himeshpandya@gmail.com Cont. No +91-9001324506

Assumptions & Limitation of scope and Review:

- 1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- 2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- 3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- 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.

Place: Vasai

Date: 30.05.2024

M/s Himesh Pandya & Associates,

HIMESH Digitally signed by HIMESH PANDYA Date: 2024.05.30 14:52:03 +05'30'

Himesh Pandya

(Proprietor)

M. No .: A40991,

COP No.: 16353

UDIN: A040991F000498481

Peer Review Certificate No. 2244/2022