

**SECRETARIAL COMPLIANCE REPORT OF
SUPER CROP SAFE LIMITED
FOR THE YEAR ENDED 31ST MARCH, 2024**

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **SUPER CROP SAFE LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at C 1 / 290, GIDC Estate, Naroda, Phase I, Ahmedabad - 382330, Gujarat, India, Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **31st March, 2024** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, Jitendra Pravinbhai Leeya, Company Secretaries in Practice having office at K-303, Karnavati Enclave, Opp. Shrinand City - 3, New Maninagar, Ramol, Ahmedabad - 382449 have examined:

- (a) all the documents and records made available to us and explanation provided by **SUPER CROP SAFE 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 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 whichever were applicable to the company during the year, 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 (**No events during the year**);
- (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(**No events during the year**);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021(**No events during the year**);

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- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (**No events during the year**);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018

and circulars/ guidelines issued thereunder; However, it has been observed that there were no events requiring compliance under the regulations covered under para (b), (d), (e), & (f) mentioned hereinabove.

I further report that based on the information and explanations provided to me and on the basis of verification of the declarations and submissions made by the company with the recognized stock exchange with which securities of the company are listed as well as any other regulatory authorities, if any, more specifically in relation to the following points of affirmations, the company has followed proper compliance management system (except cases of non compliances reported) to avoid probable non-compliances.

and based on the above examination, I 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.	Compliance Requirement (Regulation / circulars/ Guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action taken	Type of Action (Advisory/ clarification/ Fine/ Show cause Notice/ warning etc.)	Details of violation	Fine Amount (Rs.)	Observations/ remarks of the Practicing Company Secretary, if any.	Management Response	Remarks
1	Fees to Exchange	Reg. 14	Not paid on time	Company paid additional fees	Additional fees and Caution notice to freeze promoter holding	Annual fees not paid within due date	--	There was late payment of listing fees by the Company resulting into violation of SEBI LODR.	The company will take care in future	--
2a	Related Party Transaction	Reg 23 (9)	Not mentioned	Quarter ended on March-22	BSE Sent email dated 03/10/2023, stating various past Non-compliances done by Company and Outstanding fine amount was demanded from the company for all this 4 (Four) Non-compliances made by the company in past years.	Not mentioned	75000+ GST	BSE Sent email dated 03/10/2023, stating various past Non-compliances done by Company and Outstanding fine amount was demanded from the company for all this 4 (Four) Non-compliances made by the company in past years.	Company has paid the Fine Amount to the exchange	--
2b	Corporate Governance report	Reg 27 (2)	Not mentioned	Quarter ended on June 15		Not mentioned	1000+ GST			
2c	Financial statement	Reg 33	Not mentioned	Quarter ended on March 16		Not mentioned	10000+ GST			
2d	Intimation of Board Meeting	Reg 29 (2) 29(3)	Not mentioned	Quarter ended on Nov-20		Not mentioned	10000+ GST			
							96000 + 17280 = 113280			

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3a	constitution of audit committee	Reg. 18(1)	Non-compliance with the constitution of audit committee	BSE limited vide email dated 07/12/2023	Fine	constitution of audit committee	139240	Company had filed Waiver Application as the company was properly compliant and no such non-compliance was there.	Waiver Application was approved from BSE vide mail dated 16/02/2024	--
3b	constitution of nomination and remuneration committee	Reg. 19(1)/19(2)	Non-compliance with the constitution of nomination and remuneration committee	BSE limited vide email dated 07/12/2023	Fine	constitution of nomination and remuneration committee	139240	Company had filed Waiver Application as the company was properly compliant and no such non-compliance was there.	Waiver Application was approved from BSE vide mail dated 16/02/2024	--
4	Non-submission of the financial results within the period	Reg. 33	Late Submission of	BSE limited vide email dated 14/12/2023	Fine	Non-submission of the financial results within the period	112100	Statement of Assets and Liability and Cash flow statement was not attached in pdf file but full result was submitted in XBRL, Company had filed waiver application to exchange, however reply is awaited from exchange.	Company had filed waiver application for the said non-compliance, Reply is yet to be received, However, company had paid the fine	
5	Website	Reg. 46	Updated Website not available	No action taken	NA	Website needs to be updated	NA	Functional website is available but some data required to be updated.	Company is in process to update the web	--



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

Sr. No.	Compliance Requirement (Regulation/circulars/Guidelines including specific clause)	Regulation/Circular No.	Deviations	Action taken	Type of Action (Advisor/clarification/Fine/Show cause Notice/warning etc.)	Details of violation	Fine Amount	Observations/remarks of the Practicing Company Secretary, if any.	Management Response	Remarks
1.	Shareholding Pattern	Reg. 31	Late filing	BSE limited vide email dated 01/09/2022	Fine	Late submission of shareholding pattern	2360	Company failed to submit Share holding pattern in time due to late receipt of BENPOS The company is cautioned and advised to make payment of dues of RTA in time to avoid such failure.	Due to non-availability of BENPOS, company failed to submit before due date. Company will take due care in future	--
2.	Website	Reg. 46	No website available	No action taken	NA	No functional website available	NA	We had time and again reminded to maintain functional website. However it failed to maintain functional website.	Company is in process to maintain a functional web site	--



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II. 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	NA
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	
	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	
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:	NA	No such resignation during the review period
	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	
	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.	NA	
	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.	NA	
	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.	NA	



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3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	No such resignation
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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.	<u>Secretarial Standard:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	<u>Adoption and timely updation of the Policies:</u> • 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 Yes	
3.	<u>Maintenance and disclosures on Website:</u> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under aseparate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	No No No	As informed by the management, website updation is under process.
4.	<u>Disqualification of Director:</u> None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
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	Yes Yes	The listed entity does not have any material subsidiary
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	



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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 NA	(a) - (b) Please refer point 8(a)
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 Actions 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	Details of fine imposed/ levied by BSE for non-compliance is separately mentioned as above.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/ circular/guidance note etc.	NA	

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: Ahmedabad

Signature:

Date: 30/05/2024



J Leeya
JITENDRA LEEYA
Practicing Company Secretary
ACS/FCS No.: A31232
C P No.: 14503
P R No.: 2089/2022
UDIN: