



ANNUAL SECRETARIAL COMPLIANCE REPORT

OF

DILIGENT INDUSTRIES LIMITED

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

(Under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I / We Mr. Ganga Anil Kumar, proprietor of M/s. Ganga Anil Kumar & Associates, Practicing Company Secretaries have examined:

- a. all the documents and records made available to us and explanation provided by Diligent 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. other document / filing, as may be relevant, which has been relied upon to make this certification;

for the year ended March 31, 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 to the listed entity during the audit period*
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - *Not Applicable to the listed entity during the audit period.*
- e. Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; - *Not Applicable to the listed entity during the audit period.*



- f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - *Not Applicable to the listed entity during the audit period.*
- g. Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; - *Not Applicable to the listed entity during the audit period.*
- h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i. The Depositories Act, 1996;
- j. Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993
- k. Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;
- l. Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - *Not Applicable to the listed entity during the audit period.*

and circulars/ guidelines issued thereunder;

- 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 (Regulations/circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
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The Company has approved the Quarterly financial results for the Quarter ended 31st December, 2023 on 14th February, 2024, which is well within the due date. However, due to technical issues related to DSC and non-availability of Internet, the submission was delayed by one day for which, the fine imposed for one day delay was paid.

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

Sr. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2023	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	Delay in submission of Quarterly financial results for the quarter ended 30 th September, 2022.	Delay in submission of Quarterly financial results for the quarter ended 30 th September, 2022.	As per Regulation 33(3)(a) The listed entity shall submit quarterly standalone financial results to the stock exchange within forty-five days of end of each quarter.	There was two-day delay in submission of financial results to the Stock Exchange for the quarter ended 30 th September, 2022.	Management informed that the delay is inadvertent due to non-availability of CS due to health issue.	The Company has paid the SOP Fines



The Company had paid the SOP fines related to Late submission of various compliance under SEBI (LODR) Regulations 2015 for the previous years, the Company paid SOP fine of Rs. 2,87,920/- including GST on 25-04-2023.

There was a delay in submission of Related Party transactions to the Stock Exchange as per Regulation 23 (9) for the Half year ended 31st March, 2023. For which, the Company paid SOP fine of Rs.1,82,900/- to BSE on 14th day of July, 2023.

c. I/we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

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 India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes	-



3.	Maintenance and disclosures on Website: <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	-
4.	Disqualification of Director: <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: <ul style="list-style-type: none">(a) Identification of material subsidiary companies(b) Disclosure requirement of material as well as other subsidiaries	NA	No subsidiaries.



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
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	
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	
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 Annexure-1	NA	-
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	
13.	Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc.	NA	-

For Ganga Anil Kumar & Associates
Practicing Company Secretaries
FRN- S2023AP952200

Ganga Anil Kumar, Proprietor
M No: F11250 | CP No: 26347
UDIN: F011250F000443550
Peer Review Unique Code - I2022AP2433800

Place: Amaravati

Date: 24.05.2024