



**SULABH JAIN & ASSOCIATES**  
**(Company Secretaries)**

**Secretarial Compliance Report**  
**For the financial year ended 31.03.2024**  
**[Pursuant to section 24A of the Securities and Exchange Board of India (Listing Obligation and disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 Dated February 08, 2019]**

I, Sulabh Jain, proprietor of Sulabh Jain and Associates, Practicing Company Secretaries have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. RAJESWARI INFRASTRUCTURE LIMITED (Under CIRP) (hereinafter called the company).

- a. Based on my verification of the Company's papers, forms and returns and other records procured from the website of BSE and Ministry of Corporate Affairs and also the available information and documents provided by the Mr. Sanjay Mehra (Resolution Professional) of M/s. RAJESWARI INFRASTRUCTURE LIMITED L72300TN1993PLC024868 („the listed company“ ) (under CIRP) BSE Scrip Code: 526823-
- b. The filing submission is made by the listed entity to the stock exchange
- c. Other documents / filing, as may be relevant, which has been relied upon to make this certification.- Not Available

For the year ended 31<sup>st</sup> March, 2024 (from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024) (“Review Period”), (the Entity is under CIRP since 10<sup>th</sup> May 2023 till date) in respect of compliance with the provision 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 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 for the financial year ended 31<sup>st</sup> March, 2024 (“Review Period”), have been examined, include:

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Sector -62, Noida-201301, UP, India**  
**Email id- [Sulabhjainassociates@gmail.com](mailto:Sulabhjainassociates@gmail.com), M. No- +91-971881432**  
**Pan No: - AYTPJ0785C, GSTIN- 09AYTPJ0785C1Z4**  
**MSME Registration No- UDYAM-UP-28-0047318**



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- a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), Rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);-
- c) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- d) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable to the Company during the review period;**
- e) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Not Applicable to the Company during the review period;**
- f) Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018; **Not Applicable to the Company during the review period;**
- g) Securities and Exchange Board of India (Share Based Employee Benefits) and based on the above examination; I hereby report that, during the Review Period: Regulations, 2014 and Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable to the Company during the review period;**
- h) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable to the Company during the review period;**
- i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 **Not Applicable to the Company during the review period;**
- j) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- k) Securities and Exchange Board of India (Depository Participants) Regulations, 1996 & 2018;
- l) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- m) Any other regulations, circulars etc. issued by SEBI applicable to the Company. and circulars/ guidelines issued thereunder;

Based on the above examination, I hereby report that, during the review period:

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- (a) The listed entity is under CIRP and the records under the provision of the above regulation and circulars / guidelines issued **thereunder so far is not available for my examination as management has not handed over the same to the Resolution Professional.**
- (b) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, **except in respect of matter specified in Annexure - A to the report.**
- (c) The listed entity has taken the following actions to comply with the observations made in previous reports as appended as **Annexure - B to the report.**
- (d) The listed entity has complied with the provisions of Para 6 of Circular No. CIR/ CFD/ CMD1/114/2019 issued by SEBI on 18th October, 2019 in terms of appointment of Statutory Auditors / Resignation of Statutory Auditors of Listed Entity;
- (e) In terms of the NSE Circular Ref No: NSE/CML/2023/30 dated 10th April, 2023 and the BSE Circular No: 20230410-41 dated 10th April, 2023, and amendments therein, our affirmations, is appended as below:

| <b>Sr. No.</b> | <b>Particulars</b>   | <b>Compliance status (Yes/ No/ NA)</b> | <b>Observations/ Remarks by PCS*</b>  |
|----------------|--|--|---|
| 1.             | Secretarial Standards:<br>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 Secretarial Standard-1 Secretarial Standard -2 | NA                                     | The Company is presently undergoing Corporate Insolvency Resolution Process ("CIRP") during review period. Pursuant to sub-regulation (2A) and 2(B) in Regulation 15 in LODR, the entire provisions of Regulation 17, 18, 19, 20 and 21, including with regard to holding requisite number of meetings in a year and composition of the Board of Directors, Audit Committee, Nomination and Remuneration Committee, stakeholders Relationship |

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|    |  |                           |  |
|----|--|---------------------------|--|
|    |  |                           | Committee and Risk Management Committee, are not applicable.   |
| 2  | Adoption and timely updation of the Policies: <ul style="list-style-type: none"><li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li><li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the Regulations /circulars /guidelines issued by SEBI</li></ul> | Information Not Available | Since, the Company is under a Corporate Insolvency Resolution Process (“CIRP”) during the review period and no such policies are available with the Resolution Professional. By virtue of this, We are not able comment on it  |
| 3. | <b>Maintenance and disclosures on Website:</b> <ul style="list-style-type: none"><li>• The Listed entity is not maintaining a functional Website.</li><li>• Timely dissemination of the documents/ Information under a separate section on the website is not done.</li></ul>  | No                        | The Company is undergoing Corporate Insolvency Resolution Process (“CIRP”) during Review period. The powers of the Board of Directors are suspended and are being exercised by Interim Resolution Professional (IRP). As informed by the RP, management of the Company has not provided any details about the website of the Company |
| 4  | Disqualification of Director:<br>All the Directors are disqualified, DIN is deactivated.   | NA                        | The Company is undergoing Corporate Insolvency Resolution Process (“CIRP”) during review period. The powers of the Board of Directors are suspended and are being exercised by Interim Resolution Professional (IRP).  |
| 5. | To examine details related to Subsidiaries of listed entities:<br>(a) Identification of material subsidiary companies<br>(b) Requirements with respect to disclosure of material as  | NA                        | Not Applicable The Company does not have any material subsidiary companies.  |

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|    |  |   |  |
|----|--|---|--|
|    | well as other subsidiaries   |   |  |
| 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  | Information and documents are not available | Since the Company is under a Corporate Insolvency Resolution Process ("CIRP") during the review period and as informed by the Resolution professional, no support was given by the management and their employee during handover the company.                  |
| 7. | Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of financial year as prescribed in SEBI Regulations.  | NA  | The Company was undergoing a Corporate Insolvency Resolution Process ("CIRP") during review period. The Board is suspended and powers shifted to RP  |
| 8. | Related Party Transactions:<br>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions.<br>(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved /ratified /rejected by the Audit committee | NA  | The Company is undergoing a Corporate Insolvency Resolution Process ("CIRP") during the review period and with no business operations, it was noted that, no related party transaction has been entered with any group company during the Period under review. |
| 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  | No  | Pursuant to Regulation 30 (2) of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in accordance with the requirements of sub-clause  |

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|     |   |           |   |
|-----|---|-----------|---|
|     | within the time limits prescribed thereunder.   |           | 16(g) of Para A of Para A of Schedule II] of LODR, it is mandatory to intimate the stock exchange about the COC meeting but the Company failed to do so.  |
| 10. | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015  | No        | Company has not submitted Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations) |
| 11. | Actions taken by SEBI or Stock Exchange(s), if any:<br>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. | No        | As per the information provided by the Resolution Professional , fine of Rs 35400 was imposed by SEBI or stock Exchange   |
| 12. | No additional non-compliance was observed for any SEBI regulation/circulars/guidance note etc.  | <b>NA</b> | As informed, other Regulations are not applicable as the Entity is under CIRP   |

**Assumptions & Limitation of scope and Review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

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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: Noida**  
**Date: 27/06/2024**

**For Sulabh Jain and Associates**



**Sulabh Jain**  
**Proprietor**  
**Membership No.:43607**  
**COP No.: 18254**  
**FRN: S2017DE495600**  
**UDIN- A043607F000628653**

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### Annexure-1

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<br>Advisory/<br>Clarification<br>/ Fine/<br>Show Cause<br>Notice/<br>Warning,<br>etc. | Details of Violation                                   | Fine Amount                   | Observations /Remarks of The Practicing Company Secretary                          | Management/ Resolution Professional Response   | Remarks |
|---------|---|--------------------------|------------|-----------------|--|--|-------------------------------|--|--|---------|
| 1       | SDD Non-Compliance  | Regulation 3(5) and 3(6) | Non-filing | Stock-Exchange  | Warning  | Non-Submission of Board Comments on SDD non-compliance | Information are not available | The listed entity has failed to submit SDD compliance report for all four quarters | By virtue of CIRP, there are complete shortage funds in the Company and Resolution Professional had requested to | NA      |

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|---|---|----------------------------|------------|----------------|---------|---|----|--|--|----|
|   |   |                            |            |                |         |   |    |  | Committee of Creditors for interim funding in order to smooth operation and compliance |    |
| 2 | Financial Results - Peer Review Certificate | Reg 33(1)(d) of SEBI LODR. | Non-filing | Stock-Exchange | Warning | Non-Submission of Peer Review Certificate | NA | The Company has failed to provide the peer review certificate valid peer review certificate as per Reg 33(1)(d) of SEBI LODR with the financial results submitted by the Company for the quarter ended March, 2023 | It is under discussion with the auditor and will submit the same shortly               | NA |

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|    |  |  |                |                |                         |   |   |   |   |    |
|----|--|--|----------------|----------------|-------------------------|---|---|---|---|----|
| 3  | Non-Payment of Annual Listing Fee        | Regulation 14 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ("LODR Regulations") | Non- Payment   | Stock Exchange | Fine/ Trading Suspended | Non Payment of Annual Listing Fee   | Company has to pay Rs 394,387.00 as on date as Annual Listing Fee | As per the information available Company has to pay Rs 394,387.00 as on date as Annual Listing Fee.   | By virtue of CIRP, there are complete shortage funds in the Company and Resolution Professional had requested to Committee of Creditors for interim funding in order to smooth operation and compliance | NA |
| 4. | Appointment of "Chief Financial Officer" | Regulation 26A   | Non-Compliance | NA             | NA                      | Company has not filled the vacancy caused by resignation of "Chief Financial Officer" | NA  | Regulation 26A states that any vacancy in the office of the Chief Executive Officer, Chief Financial Officer, Managing Director, Whole Time Director or Manager must be filled by the listed entity at the earliest | By virtue of CIRP, there are complete shortage funds in the Company and therefore there is delay in filling up the Vacancy  | NA |

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|----|--|--|------------------|----|----|---|---|--|--|----|
|    |  |  |                  |    |    |   |   | and in any case not later than three months from the date of such vacancy.   |  |    |
| 5. | Appointment of "Company Secretary"     | Regulation 26A   | Non-Compliance   | NA | NA | Company has not filled the vacancy caused by resignation of "Chief Financial Officer" | NA  | Regulation 26A states that any vacancy in the office of the Chief Executive Officer, Chief Financial Officer, Managing Director, Whole Time Director or Manager must be filled by the listed entity at the earliest and in any case not later than three months from the date of such vacancy. | By virtue of CIRP, there are complete shortage funds in the Company and therefore there is delay in filling up the Vacancy | NA |
| 6. | Intimation of Pre and post COC meeting | Regulation 30 of SEBI (Listing Obligation and Disclosure | Non - Compliance | NA | NA | The Company has failed to intimate regarding the                                      | Pursuant to Regulation 30 of SEBI (Listing Obligation and | The Company has failed to intimate regarding the Pre and Post COC  | The listed entity has failed to intimate regarding the   | NA |

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|----|---|---|-----------------------|----------------|------|--|--|---|--|----|
|    |   | Requirements) Regulations, 2015 ("LODR")                            |                       |                |      | Pre and Post COC meeting                             | Disclosure Requirements) Regulations, 2015 ("LODR") and in accordance with the requirements of sub-clause 16(g) of Clause A of Part A of Schedule III of LODR the intimation of Pre and post COC meeting is mandatory but the same is not communicated to stock exchange | meeting Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("LODR") and in accordance with the requirements of sub-clause 16(g) of Clause A of Part A of Schedule III of LODR | COC meeting but will intimate the same in future                           |    |
| 7. | Non-submission of the financial results | <b>Regulation 33</b> Non-submission of the financial results within | <b>Non-Compliance</b> | Stock-Exchange | Fine | Late Submission For the quarter ended September 2023 | As per the information provided by the Resolution Professional ,   | The company has failed to submit the financial results within the period prescribed   | By virtue of CIRP, and lack of support from the management there was delay | NA |

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|----|--|--|-----------------------|----------------|----------|--|--|---|---|----|
|    | within the period prescribed under this regulation   | the period prescribed under this regulation  |                       |                |          |  | fine of Rs 35400 was imposed by SEBI or stock Exchange   | under this regulation   | in submission of financial results  |    |
| 08 | Non-submission of the financial results within the period prescribed under this regulation | <b>Regulation 33</b><br>Non-submission of the financial results within the period prescribed under this regulation | <b>Non-Compliance</b> | Stock-Exchange | Advisory | Late Submission For the Year ended March 31 <sup>st</sup> 2024 | As per the information provided by the Resolution Professional, no fine is imposed by SEBI or stock Exchange till date | The company has failed to submit the financial results within the period prescribed under this regulation | By virtue of CIRP, and lack of support from the management there was delay in submission of financial results | NA |
|    |  |  |                       |                |          |  |  |   |   |    |

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## Annexure-B

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

| Sr. No. | Compliance Requirement (Regulations / circulars/guidelines including specific clause)  | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action<br>Advisory/<br>Clarification<br>/ Fine/<br>Show Cause<br>Notice/<br>Warning,<br>etc. | Details of Violation | Fine Amount | Observations /Remarks of The Practicing Company Secretary | Management Response | Remarks |
|---------|--|--------------------------|------------|-----------------|--|----------------------|-------------|---|---------------------|---------|
|         | As the company is under CIRP the previous report and data is not available to us as the same is not provided by the Management and we are not able to comment on it. |                          |            |                 |  |                      |             |   |                     |         |

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(Company Secretaries)

Place - Noida  
Date: 27/06/2024

For Sulabh Jain and Associates

Sulabh Jain  
Proprietor  
Membership No.:43607  
COP No.: 18254  
FRN: S2017DE495600  
UDIN- A043607F000628653



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