



Aparna Tripathi & Associates

Practicing Company Secretary

A peer reviewed unit - ACS, Proprietor Aparna Tripathi,
M. No A67594, COP: - 25278, Frn: -S2023MH956300

Address: - Flat number 2102, Building Number 18,
Trinity Hills CHS, Hawre Citi, G B Road,
Near Euro School, Thane (West)-400615.

Email: - csaparnatripathi@gmail.com. Cell: - 9819694118

Date: 30-05-2024

To,
TTI Enterprise Limited
Room No-822, 8th Floor,
4 Synagogue Street,
Kolkata – 700001

Dear Sir,

**Sub: - Annual Secretarial Compliance Report of TTI Enterprise limited
for the financial year ended 31st March 2024**

I, have conducted the virtual review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **TTI Enterprise Limited** (hereinafter referred as 'the listed entity'), having its **Registered Office at Room No-822, 8th Floor, 4 Synagogue Street, Kolkata – 700001** Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our virtual 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, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2024**, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I Aparna Tripathi & Associates, Practicing Company Secretary have examined:

- (a) all the documents and records made available to us and explanation provided by **TTI Enterprise 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 certification,

for the year ended **31st March, 2024** ("Review Period") in respect of compliance with the provisions of:



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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");

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; - **Applicable to the Company during the period under review.**
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - **Not Applicable to the Company during the period under review.**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; - **Applicable to the Company during the period under review.**
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not Applicable to the Company during the period under review.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not Applicable to the Company during the period under review.**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - **Not Applicable to the Company during the period under review.**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **Not Applicable to the Company during the period under review.**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; - **Applicable to the Company during the period under review.**
- (i) Securities and Exchange Board of India (Procedure of Board Meeting) Regulation, 2001 – **Applicable to the company during the period under review.**
- (j) Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agent), Regulations 1993 - **Applicable to the company during the period under review.**
- (k) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018. – **Applicable to the Company during the period under review.**



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The Company has submitted the quarterly disclosure under Regulation 74(5) and Regulation 76 to the BSE Limited within the prescribed time

and circulars/ guidelines issued thereunder;

I hereby report that, during the Review Period (01/04/2023 – 31/03/2024) 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 India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	None
2.	Adoption and timely updating 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 entitiesAll 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	None None
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the	YES YES	None None



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	<p>website</p> <ul style="list-style-type: none"> 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	None
4.	<p>Disqualification of Director:</p> <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	None
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	Not Applicable	Not Applicable as the company does not have any subsidiaries
6.	<p>Preservation of Documents:</p> <p>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.</p>	Yes	The company is preserving and maintaining records as prescribed under SEBI Regulations
7.	<p>Performance Evaluation:</p> <p>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.</p>	YES	As informed by management, since performance evaluation report is confidential, hence the same was not reviewed by me.



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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.	No Yes	Certain related party approval has not been taken.
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	None
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	Company have received notices from BSE dated 06/11/2023, 23/01/2024 and on 01/03/2024 regarding updating of SDD compliance status and submission of SDD compliance certificate and company have submitted reply for the same.



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11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>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 (**).</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	YES	<p>Company have received notices from BSE dated 06/11/2023, 23/01/2024 and on 01/03/2024 regarding updating of SDD compliance status and submission of SDD compliance certificate, as on date of report company have replied to notice dated 01/03/2024 by submitting compliance certificate as on 31/03/2024</p>
12.	<p>Additional non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	Not Applicable	<p>As Informed by the company, there is no other non-compliance, other than stated above</p>

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		
	<p>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</p>	NA	None



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	<p>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</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	<p>Not Applicable</p> <p>Not Applicable</p>	<p>None</p> <p>None</p>
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>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</p>	<p>Not Applicable</p>	<p>None.</p>



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	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.	Not Applicable	None
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.	Not Applicable	None

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below during the period under review (01/04/2023 – 31/03/2024): -

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
----- NIL -----										

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



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Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports) (PCS)	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	Reply to the notice have been submitted to Listing Department of BSE Limited on 03/04/2023 with detailed clarification and supporting documents	Jagruti Suhalka, Company secretary and compliance officer of the company have not generated ESCIN on 1st July 2022 (date of her appointment). There is a delay of nine months in generating ECSIN which was	Intimation for Resignation of Company Secretary and Compliance Officer of the Company under Regulation 30 of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 Intimation of Appointment and generation of ECSIN at the time of appointment. (ICSI	Same Compliance Officer in more than one Company as disclosed in Reconciliation of Share Capital Audit Report of the Company	Jagruti Suhalka, has very clearly resigned from the first company which is called as "Vaishno Cements Ltd." before joining our organization as the compliance officer. Unfortunately, they have not updated on the MCA site with the details of her resignation and that is why it is her name is appearing in two different Companies. Her copy of her resignation letter which was acknowledged by	Reply to the notice have been submitted to Listing Department of BSE Limited on 03/04/2023 with detailed clarification and supporting documents.



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Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports) (PCS)	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
		generated on 30th March 2023	Members entering into or ceasing to be in employment on or after 1st October 2019, shall mandatorily be required to generate eCSIN for appointment and for Cessation.)		the previous employer without any issues was enclosed in the reply to notice dated 03/04/2023, submitted to BSE Limited. Subsequently they have done an MCA filing which was much later from the date of Resignation. It is a misdeed that took place from the side of the previous employer of Jagrati Suhalka i.e., Vaishno Cements Limited. The above reply was filled by the	



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<u>Sr. No.</u>	<u>Observations/Remarks of the Practicing Company Secretary in the previous reports) (PCS)</u>	<u>Observations made in the secretarial compliance report for the year ended 31-03-2023.</u>	<u>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</u>	<u>Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity</u>	<u>Remedial actions, if any, taken by the listed entity</u>	<u>Comments of the PCS on the actions taken by the listed entity</u>
					Company, which has been represented here verbatim.	

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.
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.



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**For Aparna Tripathi & Associates
Practicing Company Secretary**

Aparna

Santoshkumar

Tripathi

Aparna Tripathi

ACS – 67594

COP: 25278

Peer Review: 5444/2024

UDIN: A067594F000494438

Place: Thane

Date: 30-05-2024

Digitally signed by
Aparna Santoshkumar
Tripathi
Date: 2024.05.30 12:47:02
+05'30'

Disclaimer: - We have conducted the assignment by examining the secretarial records received by way of electronic mode from the company and was randomly verified by us. The management has confirmed that the records submitted to us are True and Correct. This report is limited to statutory compliances on law / regulations / guidelines listed in our report which have been complied by the company pertaining to financial year 23-24. We are not commenting on the statutory compliances whose due dates are extended by Registrars from time to time or still there is time line to comply with such compliances.