

29th May, 2024

<p>Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051</p> <p>NSE Symbol: SPLIL</p>	<p>Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001</p> <p>Scrip Code: 532651</p>
--	--

Subject- Annual Secretarial Compliance Report for the year ended 31st March, 2024

Reference- Regulation 24A of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No CIR/CFD/CMD1127/2019, dated February 08, 2019, we enclose herewith the Annual Secretarial Compliance Report of the Company for the year ended 31st March, 2024, issued by M/s Agarwal S. & Associates, Company Secretaries.

The above is for your information and records please.

Thanking you

Yours faithfully,

For, **SPL Industries Limited**

**Vishal
Srivastava**
a

Vishal Srivastava
(Company Secretary &
Compliance Officer)

Digitally signed by Vishal Srivastava
DN: c=IN, o=Personal, ou=7658,
ou=50505050-2023AC63FD0691EC2CE
0E9E9BACFD99,
2.5.4.20=ac98dec1914748a46164ba8df
c7e61a5e5f058046827168f05a7a76
d8250e, postalCode=110012,
st=Uttarpradesh,
serialNumber=59132086E9E7FA50D4
0F6584E4DC0470956675582FAEFSB20
78938517FA1E1, cn=Vishal Srivastava
Date: 2024.05.29 18:22:25 +05'00'



**Secretarial Compliance Report of
SPL INDUSTRIES LIMITED
for the financial year ended 31st March, 2024**

We, Agarwal S. & Associates, Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by **SPL INDUSTRIES LIMITED** (“the listed entity or “the Company”),
- (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 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 there under; and
 - (b) The Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made there under 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 there under, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- (h) The Depositories Act, 1996 and the Regulations and bye- laws framed there under to the extent of Regulation 74 and 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) The Securities and Exchange Board of India (Registrars to an issue and share Transfer agents) Regulations, 1993 regarding the Companies Act, 2013 and dealing with the client to the extent of securities issued;
- (j) The Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (k) The Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (in relation to obligations of Issuer Company);

and circulars/guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review period:

- (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. (ii)	Deviations (iii)	Action Taken by (iv)	Type of Action (Advisory/Clarification/ Fine/Show Cause Notice/ Warning, etc.)	Details of Violation (vi)	Fine Amount (vii)	Observations/Remarks of the Practicing Company Secretary (viii)	Management Response (ix)	Remarks (x)

	(i)				(v)					
-----NIL-----										

(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 March 31, 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
-----NIL-----						

(c) 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 byPCS
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).	Yes	None.

2.	<p><u>Adoption and timely updation of the Policies:</u></p> <p>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity.</p> <p>All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.</p>	Yes Yes	None None
3.	<p><u>Maintenance and disclosures on Website:</u></p> <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 Yes Yes	None None None
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Directors of the Company are disqualified under Section 164 of the Companies Act,2013.</p>	Yes	None
5.	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries.</p>	NA	The company does not have any Subsidiary/Material Subsidiary
6.	<p><u>Preservation of Documents:</u></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	None

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 as prescribed in SEBI Regulations.	Yes	None
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. (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.	Yes	None
9.	<u>Disclosure of events or information:</u> 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.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5)& 3(6) of SEBI(Prohibition of Insider Trading)Regulations,2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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.	Yes	None
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u> 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.	NA	No case of resignation of Statutory auditor from the listed entity during the review period. The Company does not have any material

			subsidiaries.
13.	<u>Additional Non-compliances ,if any:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note, etc.	Yes	None

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 account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

For **Agarwal S. & Associates,**
Company Secretaries,
ICSI Unique Code: P2003DE049100
Peer Review Cert. No.: 2725/2022

GARIMA
GROVER Digitally signed by
GARIMA GROVER
Date: 2024.05.29
15:50:51 +05'30'
CS Garima Grover
Partner

Date: 29.05.2024

Place: New Delhi

ACS No- 27100
CP No - 23626
UDIN A027100F000482797