

OMAX/STEX/2023-24/24AMY2024

Date: 22nd May, 2024

**The Manager – Listing
National Stock Exchange of India Ltd.**
Exchange Plaza,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

**The Manager - Listing
BSE Limited**
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

NSE Code: OMAXAUTO

BSE Code: 520021

Dear Sir,

Sub: Annual Secretarial Compliance Report for the financial year ended 31st March, 2024

In compliance with the Regulation 24A of SEBI (LODR) Regulations, 2015 read with the SEBI circular CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed herewith the Annual Secretarial Compliance Report, issued by M/s. MNK Associates, LLP, Practicing Company Secretary for the financial year ended **31st March, 2024**.

This is for your information and record. Please disseminate as appropriate.

Thanking You,

For Omax Autos Limited



Mohit Srivastava
(Company Secretary cum Compliance Officer)





MNK AND ASSOCIATES LLP

Company Secretaries, LLPIN: AAM-9113

Regd. office: MNK House, 9A/9-10, Basement, East Patel Nagar, New Delhi-110008

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SECRETARIAL COMPLIANCE REPORT OF OMAX AUTOS LIMITED FOR THE YEAR ENDED MARCH 31, 2024

To,

The Board of Directors

Omax Autos Limited

Plot No. B-26, Institutional Area,

Sector-32, Gurgaon 122001

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Omax Autos Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Plot No. B-26, Institutional AREA, Sector-32, Gurgaon 122001. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our 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, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We M/s MNK & Associates LLP have examined:

- (a) All the documents and records made available to us and explanation provided by Omax Autos 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 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 (“**Listing Regulations**”/ “**SEBI (LODR)**”);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the year under review**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (“**SAST Regulations**”);
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the year under review.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 prior to its repealment; **Not Applicable during the year under review**
- (f) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021 notified pursuant to repealment of the Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulation, 2008 and Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable during the year under review;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“**PIT Regulations**”);
- (h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable;
- (i) 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 to the extent of securities issued;
- (j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009 to the extent applicable.

and circulars/ guidelines issued thereunder;

Further, based on the above examination, We, 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 (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response (exact language of what is received from management)	Remarks
1.	Pursuant to Regulation 30 of SEBI (LODR) read with SEBI Circular CIR/CFD/CMD/4/2015 dated Sep 09, 2015 and Schedule III Part A Para A (7) of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, intimation regarding change in directors to be given to Stock Exchange within 12 hours of such apt /re-apt (reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise) including their term of appointment and brief profile and disclosure of relationships between directors.	Regulation 30 of SEBI (LODR) read with SEBI Circular CIR/CFD/CMD/4/2015 dated Sep 09, 2015 and Schedule III Part A Para A (7) of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023	Few changes in the Directorship/Auditor appointment were not intimated					<p>a. Intimation in regard to regularization/ appointment of Mr. Tavinder Singh as Director from AGM (director retiring by rotation) was not done.</p> <p>b. Intimation regarding re-appointment of Cost and Secretarial Auditors were not done.</p> <p>It is advised to intimate the Stock Exchange in case of any kind of apt/re-apt of auditors of the Company.</p>	<p>a. It is submitted that the Company has duly filed the intimation for appointment of Mr. Tavinder Singh as Whole time Director. Further, we understand that there is no requirement to file intimation for regularisation of Mr. Tavinder Singh.</p> <p>b. Under Regulation 30, the intimation is required for appointment/ resignation of Auditors. We understand that the same is applicable only for Statutory Auditors.</p>	

2.	<p>Pursuant to Regulation 30 of SEBI (LODR), read with SEBI Circular CIR/CFD/CMD/4/2015 dated Sep 09, 2015, and Schedule III Part A Para A (4) of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, the outcome of the Board Meeting should have been submitted within 30 minutes of the closure of the Board Meeting.</p> <p>In reference to NSE emails, Outcome of board meeting with only financial results as agenda item - To be filed only under Quick Results module in NEAPS</p>	<p>Regulation 30 of SEBI (LODR), read with SEBI Circular CIR/CFD/CMD/4/2015 dated Sep 09, 2015, and Schedule III Part A Para A (4) and SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023</p>	<p>Compliance to be submitted choosing the correct head i.e. quick results/financial results only.</p>	-	-	-	-	<p>Outcome of board meeting with only financial results as agenda item to be filed only under Quick Results module in NSE NEAPS and in BSE choosing category/sub category as Result.</p> <p>It is advised to submit the compliance choosing the correct head only</p>	<p>It is submitted that the Company has given all the intimations, however, few intimations are inadvertently filed under incorrect head.</p> <p>The Company has duly taken note of the same and will take care in future,</p>	
3.	<p>Disclosure under Regulation 47 (1)(d) read with sub-section (3) & (4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding notices given to shareholders by</p>	<p>Regulation 47 (1)(d) read with sub-section (3) & (4) of Securities and Exchange</p>	<p>Submission of the copy of Hindi newspaper publication regarding the notices sent to Shareholders for</p>	-	-	-	-	<p>The Company has submitted the copy of the English Newspaper publication to the Stock Exchange</p>	<p>The Company has duly taken note of the same and will take care in future,</p>	

	advertisement be simultaneously be submitted to the Stock Exchange	Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	40 th AGM after completion of dispatch of Annual Report was not submitted to Stock Exchange						
4.	<p>Pursuant to Regulation 30 of SEBI (LODR) read with Schedule III Part A Para A (13) of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, Proceedings of Annual General Meetings of the listed entity should be given within 12 hours of meeting containing the following details in brief:</p> <p>-date of the meeting;</p> <p>-brief details of items deliberated and results thereof;</p> <p>-manner of approval proposed for certain items (e-voting etc.).</p>	Regulation 30 of SEBI (LODR) read with Schedule III Part A Para A (13) of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023	<p>Proceedings of Annual General Meeting was submitted late beyond 12 hours of the closure of meeting.</p> <p>AGM held on 24.08.2023 concluded at 12 pm and Stock Exchange was intimated on 25.08.2023 at 11:17 a.m. to BSE and NSE at 11:23 a.m.</p>	-	-	-	-	<p>There is a delay in the submission of the AGM proceedings with the Stock Exchange.</p> <p>The Company have received an email dated 06.04.2024 from BSE explaining the reasons of such delay and to provide the summary of the proceedings and resolution passed; the company thereafter, had responded to the query raised and did the revised filing on 11.04.2024</p>	<p>The Company had already received the query from BSE dated 06.04.2023; as per which Revised Proceeding was submitted dated 11.04.2024 along with the reason of delay.</p>

5.	Pursuant to Corporate Governance Report submitted by the Company under Regulation 27(2) of SEBI (LODR) for the quarter ended December, 2022 NSE on February 2023 intimated the Company that due to the completion of the tenure of 2 Independent Directors, composition of Audit Committee is not in line with requirements of SEBI (LODR)	Regulation 18(1) of SEBI LODR	Regulation 18(1) of SEBI LODR states at least two third of the members of Audit Committee should be Independent Directors. Due to the completion of tenure of two independent directors of the company, the composition of Audit Committee was left incorrect between 01/01/2023 till 14/02/2023	-	Fine	-	-	Due to the completion of tenure of two independent directors, the composition of Audit Committee was incorrect between 01/01/2023 till 14/02/2023. It was a miss and this happened due to the fractional round off and the said facts were placed before the board of Directors. NSE vide notice dated 22.05.2023, fined the Company of INR 90,000 for the violation of Regulation 18(1) of SEBI LODR.	The Company has already paid the fine. The Company has duly taken note of the same and will take care in future.	
6.	Pursuant to Corporate Governance Report submitted by the Company under Regulation 27(2) of SEBI (LODR) for the quarter ended December 2023,	Regulation 17(1) of SEBI LODR	Regulation 17(1)(a) of SEBI LODR states that board of directors shall have an optimum combination of	-	Fine	-	-	Due to the completion of tenure of Mrs. Novel L Lavasa, Non-Executive Director effective from 28.10.2023, the composition of	The Company has duly taken note of the same and will take care in future. However the Company has applied	


	NSE observed that "half of the Board is Not Non-Executive"		<p>executive and non-executive directors with at least one-woman director and not less than fifty per cent. of the board of directors shall comprise of non-executive directors;</p> <p>Due to the completion of tenure of Mrs. Novel S Lavasa, Non-Executive Director effective 28.10.2023, composition of Board Executive and Non-Executive went incorrect.</p>				<p>Board (Executive and Non-Executive Directors) went incorrect since half of the Board is Not Non-Executive of the board composition.</p> <p>NSE had fined the Company of INR 3,77,000 for the violation of Regulation 17(1) of SEBI LODR.</p>	for waiving off application dated 28.02.2024.	
7.	Pursuant to Regulation 30 read with Regulation 44 of the SEBI LODR and SEBI Circulars, there has been delay in announcing the results of Postal Ballot.	Regulation 30 read with Regulation 44 of the SEBI LODR and SEBI Circulars	Delay in announcing the results of the Postal Ballot on or before 5:00 p.m. on Saturday, 06.04.2024 as stated in				There has been a delay in filing the results of the Postal Ballot i.e. on or before 5:00 p.m. on Saturday, 06.04.2024 as stated by the Company in	The Company has submitted the Voting Results of the Postal Ballot through XBRL mode on 06.04.2024	

		rs	the signed and issued Notice of Postal Ballot.					the signed and issued Notice of Postal Ballot.	and also submitted the pdf format to the Exchange on 08.04.2024 which was within 2 working days from the receipt of Scrutinizer's Report.
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Advisory nature compliances: Wherever, there is an ambiguity in the interpretation of the provisions.

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Advisory	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response
1.	Pursuant to Regulation 29(2)(a) of SEBI LODR, Company should intimate to stock exchange about the Board meeting five days in advance	Regulation 29 (2)(a) of SEBI LODR	Intimation to stock exchange was given under the wrong head of Financial Result.	-		-	-	Intimation in regard to the notice of board meeting was given choosing the wrong head i.e. Financial Result instead of board meeting intimation.	

(b) The listed entity has taken the following actions to comply with the observations made in previous reports i.e. **the observations are taken from the previous financial year reports**


 Digitally signed by PRIYANKA GUPTA
 DN: cn=PERSONAL,
 o=PERSONAL,
 ou=PERSONAL,
 email=priyanka.gupta@mnkandassociates.com,
 c=IN,
 postalCode=110006, st=Haryana,
 serialNumber=4084663167921581942408e96c4
 4559004776109657791622464513a8f1
 1bb54315, cn=PRIYANKA GUPTA
 Date: 2024.04.30 14:19:23 +05'30'

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Pursuant to the SEBI (PIT Regulations): a. Delayed intimation by promoter to the Company on trading of shares done by him.	SEBI (PIT Regulations)	Mr. Ravindra Mehta though traded the shares after taking the pre-clearance and traded it in the approved time frame but informed to Company late on 18.07.2022 and subsequently, Company Intimated to BSE and NSE done late on 19.07.2022 and 20.07.2022 respectively.	-	Advisory	-	-	It was advised to the Company that the intimation to SE should have been done asap not later than two trading days from the receipt of information. <u>PCS Current Status Update</u> Company is now more vigilant on the transactions done by the promoters/designated persons and Company is educating them from time to time that they have a responsibility to intimate the Company within 2 days of the completion of trading.		

								As suggested, Company have increased the fine in order to stop these transactions. Now, there is a much control on the transactions undertaken by the promoters/designated persons and now it being done post proper approvals.	
2.	Pursuant to Reg.3(5) & (6) of SEBI (PIT Regulations) the Company has not maintained Structural Digital Database (SDD) till close of financial year 31st March 2021 and that the name of the Company Secretary was appearing under the list of defaulter.	Reg.3(5) & (6) of SEBI (PIT Regulations)	The Company has not maintained SDD till close of financial year 31st March 2021 and that the name of the Company Secretary was appearing under the list of defaulter.	-	-	-	-	<p>The Company has maintained the SDD during the FY 2021-22 since the tool was installed during March 2022</p> <p><u>PCS Current Status Update</u></p> <p>The name of the company secretary was appearing under the defaulter list continued till April 06, 2024.</p> <p>Further, the NSE has conducted the virtual audit on 07 April 2024 and thereafter, post satisfaction NSE removed</p>	

								the name of the CS from the defaulter list.	
3.	Pursuant to the provisions of Regulation 30 of SEBI (LODR), the Company was required to submit the disclosures to stock exchanges with respect to material events i.e. sale of land and building situated at Dharuhera	Regulation 30 of SEBI (LODR)	The Company has not disclosed the material event to stock exchange for the selling of land and building situated at Dharuhera.	-	-	-	-	Approval of sale of land and building was material event and should have disclosed to the stock exchange within prescribed time frame under Listing Regulation. <u>PCS Current Status Update</u> In the Board Meeting held on 02.11.2023, the matter for sale of land was passed and Company have intimated the stock exchange post execution of the sale transaction.	

- 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: **NOT APPLICABLE since there is no resignation of the Statutory Auditors during the FY under review.**

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	Since there is no resignation of the Statutory Auditors during

	<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>		the FY under review.
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 above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate</p>		

	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.		
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.		

**Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

III. 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.	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, all the policies are board approved. Yes, 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.	
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 	Yes Yes	Documents are maintained

	<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	as per Regulation 46 of SEBI (LODR). It is advised to kindly disseminate all the requisite information on the website of the Company.
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	
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	Company doesn't have any Subsidiary Company.
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. As confirmed by the management all the documents are preserved as per the board approved policy.	
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	
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(b) The listed entity has provided detailed reasons along with confirmation whether the</p>	Yes Yes	As confirmed by the management, the Company has always obtained prior approval of Audit Committee for all related party transactions

	transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.		as per which the RPT are always considered in Quarterly Board Meetings and accordingly, the same is intimated to the Exchange at every interval of 6 months as per Regulations of the Exchange.
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 (subject to the points mentioned above)	
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, subject to the points mentioned above.	
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 (**).	No, subject to the points mentioned above.	
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	

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

