



To,

Date: 29.05.2024

BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Dear Sir/ Madam,


Sub: Annual Secretarial Compliance Report for the year ended 31.03.2024 pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulations, 2018

Ref: Scrip Code: 532975

With reference to the subject cited, please find enclosed Annual Secretarial Compliance Report for the year ended 31.03.2024 pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulations, 2018.

Thanking you.

Yours sincerely,
TELOGICA LIMITED
(Formerly Aishwarya Technologies and Telecom Limited)


D. Venkateswara Rao
Whole- time Director & CFO
DIN: 03616715



Encl: as above

TELOGICA LIMITED

(Formerly Known as AISHWARYA TECHNOLOGIES AND TELECOM LIMITED)

(CIN: L72200TG1995PLC020569) (GST: 36AABCA6501C1ZC)

Regd. Office : Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No. 36, Jubilee Hills, Hyderabad- 500 033. Telangana, India.

Manufacturing Unit : Plot No. M-09, Medical Device Park, Sultanpur, Sangareddy - 502319. Telangana

Tel : +91 40 2753 1324, 25, 26, Fax : +91 40 2753 542

sales@telogica.com | accounts@telogica.com | purchase@telogica.com | support@telogica.com | legal@telogica.com



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SECRETARIAL COMPLIANCE REPORT OF TELOGICA LIMITED
(previously known as Aishwarya Technologies and Telecom Limited)
FOR THE YEAR ENDED 31.03.2024

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Telogica Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at Empire Square, Plot No 233-A, 234 & 235, 3rd Floor, Road No 36, Jubilee Hills, Shaikpet, Hyderabad– 500033, Telangana. 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 31st March, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, **Vivek Surana & Associates**, Practicing Company Secretaries have examined:

- (a) All the documents and records made available to us and explanation provided by **Telogica Limited** ("the listed entity"),
- (b) The filings / submissions made by the listed entity to the stock exchange (BSE Limited),
- (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:

- (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 there under 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: -

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- (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;
- (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 during the review period.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the review period.**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible) Regulations, 2021; **Not Applicable during the review period.**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued there under;
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: **Not Applicable during the review period.**
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable.

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

1.

- A. The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued there under wherever applicable, except in respect of matters specified below:

S. 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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1	Non - submission of the financial results for the quarter and year ended 31.03.2023 within the period prescribed	Reg 33 of SEBI LODR Regulations, 2015	Non - submission of the financial results for the quarter and year ended 31.03.2023 within the period prescribed	BSE	Fine	Delay in submission of the audited financial results for the Quarter and Year ended 31.03.2023 by one day	Rs. 5900/-	The Company has paid the penalty towards the same on 20.07.2023	The Company has paid the penalty towards the same on 20.07.2023	The Company has paid the penalty towards the same on 20.07.2023
2	Non-submission of Voting Result in XBRL	Reg 44 of SEBI LODR Regulations, 2015	Non-submission of Voting Result in XBRL for the EGM held on 15.05.2023	BSE	Reminder for sending voting results	Delay in submission of Voting Result in XBRL for the EGM held on 15.05.2023	The Company has not received any communication from BSE thereafter	The Company has submitted the voting results in XBRL form on 26.05.2023 with a delay of 9 days	The Company has submitted the voting results in XBRL form on 26.05.2023	The Company has submitted the voting results in XBRL form on 26.05.2023
3.	Non submission of Reconciliation of Share Capital Audit Report of the Company for the Quarter ended September 30, 2023	Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018	Non submission of Reconciliation of Share Capital Audit Report of the Company for the Quarter ended September 30, 2023	BSE	Reminder for sending Reconciliation of Share Capital Audit Report both in pdf and xbrl form	Delay in submission of Reconciliation of Share Capital Audit Report in xbrl form	The Company has not received any communication from BSE thereafter	The Company has filed the said Report in pdf form on 24.10.2023 which is within the time prescribed. However, the xbrl file for the same was submitted on 01.11.2023 with delay.	The Company has filed the said Report in pdf form on 24.10.2023 which is within the time prescribed. However, the xbrl file for the same was submitted on 01.11.2023	The Company has filed the said Report in pdf form on 24.10.2023 which is within the time prescribed. However, the xbrl file for the same was submitted on 01.11.2023
4	Non-Compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for period ended September 30, 2023	Regulation 33 of SEBI (LODR) Regulations, 2015	Financial results not provided in pdf forms as per Regulation 33 of SEBI (LODR) Regulations, 2015 for period ended September 30, 2023	BSE	Reminder for sending the said results in PDF form	The Company has filed the financial results for the quarter ended 30.09.2023 in xbrl form on 16.11.2023 with delay.	The Company has not received any communication from BSE thereafter	The Company has filed the financial results for the quarter ended 30.09.2023 in xbrl form on 16.11.2023 with delay. However, the pdf file	The Company has filed the financial results for the quarter ended 30.09.2023 in xbrl form on 16.11.2023. However, the pdf file was	The Company has filed the financial results for the quarter ended 30.09.2023 in xbrl form on 16.11.2023. However, the pdf file was

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								was submitted within time i.e., on 14.11.2023	submitted within time i.e., on 14.11.2023	submitted within time i.e., on 14.11.2023
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B. The listed entity has taken the following actions to comply with the observations made in previous reports:

S. 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
1	Filing of audited financial results for the quarter and year ended 31.03.2022	Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015	Delay in submission of Financial Results	BSE	Penalty Imposed and shares of the promoters freed	The Company was required to file audited financial results for the quarter and year ended 31.03.2022 within the due date i.e. 30.05.2022, but the same was submitted with delay on 09.06.2022.	59,000/- (including GST)	The Company was required to file audited financial results for the quarter and year ended 31.03.2022 within the due date i.e. 30.05.2022, but the same was submitted with delay on 09.06.2022.	The Company has paid the penalty on 28.03.2023	Penalty paid to BSE and shares of the promoters unfreezed
2	Filing of unaudited financial results for the quarter ended 30.06.2022	Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015	Delay in submission of Financial Results	BSE	Penalty Imposed and shares of the promoters freed	The Company was required to file unaudited financial results for the quarter ended 30.06.2022 within the due date	11,800/- (including GST)	The Company was required to file unaudited financial results for the quarter ended 30.06.2022 within the due date i.e. 14.08.2022, but the same was submitted with delay on	The Company has paid the penalty on 28.03.2023.	Penalty paid to BSE and shares of the promoters unfreezed

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						i.e. 14.08.2022, but the same was submitted with delay on 18.08.2022.		18.08.2022..		
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2. 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		
	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 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 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.	Yes	There was no appointment/ reappointment/ resignation of Statutory auditor in the listed entity during the period.
2.	Other conditions relating to resignation of statutory auditor		
	I. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit		



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	<p>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>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>
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	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.		
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.	NA	There was no instance of resignation of Statutory auditor during the year.

3. 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	Nil
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 entitiesAll the policies are in conformity with SEBI Regulations	Yes	Nil



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	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 websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-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	Nil
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	Nil
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 companiesb) Disclosure requirement of material as well as other subsidiaries	NA NA	Nil NA
6.	Preservation of Documents: <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	Nil
7.	Performance Evaluation: <p>The listed entity has conducted performance evaluation of</p>		



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	the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	Nil
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 NA	Nil NA
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	Nil
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	Nil
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.	Yes	Nil
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI		



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	regulation/circular/guidance note etc.	Yes	Nil
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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 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 Vivek Surana & Associates

**VIVEK
SURANA** Digitally signed
by VIVEK SURANA
Date: 2024.05.29
14:28:04 +05'30'

Vivek Surana
Proprietor
M.No. A24531, C.P.No.12901
UDIN: A024531F000483011
PR: 1809/2022

Place: Hyderabad
Date: 29.05.2024

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