



## ***GV Films Limited***

CIN: L92490MH1989PLC238780

### **Corporate Office**

521/5, Anna Salai, Nandanam, Chennai - 600 035.

☎ 044 2431 5541 / 044 2431 5542

✉ cfo.gvfilms@gmail.com

To

The Manager,  
BSE Ltd,  
Corporate Relationship Dept,  
25th Floor, Sir P.J.Towers,  
Dalal Street, Mumbai 400001.

### **Sub: Submission of Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March 2024**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February 2019, We are enclosing herewith the Annual Secretarial Compliance Report of the Company for the year ended 31<sup>st</sup> March 2024, issued by the Practicing Company Secretary.

Kindly take it in your record.

Thanking you  
For **G.V. Films Limited**

**SADAGOPAN KAMALA KANNAN**

**Director**

**Din: 07535351**

**Date: 30/05/2024**

**Place: Chennai**



**Secretarial Compliance Report of G.V.FILMS LIMITED for the financial year ended 31<sup>st</sup> March, 2024**

I SATYA PRADEEP ROY have examined:

- (a) all the documents and records made available to us and explanation provided by "G.V.Films Limited,
- (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 31<sup>st</sup> March, 2024 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;
- (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;
- (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 Debt Securities) Regulations, 2008;
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i)(other regulations as applicable)

and circulars/ guidelines issued thereunder;

*(Note: The aforesaid list of Regulations is only illustrative. The list of such SEBI Regulations, as may be relevant and applicable to the listed entity for the review period, shall be added.)*

Satya  
Pradeep Roy

Digitally signed by  
Satya Pradeep Roy  
Date: 2024.05.30  
19:00:03 +05'30'



I 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.      | <p><b>Secretarial Standards:</b></p> <p>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.</p>   | Yes                           | No   |
| 2.      | <p><b>Adoption and timely updation of the Policies:</b></p> <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 have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul>  | Yes<br><br>Yes                | No<br><br>No   |
| 3.      | <p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>● The Listed entity is maintaining a functional website</li> <li>● Timely dissemination of the documents/ information under a separate section on the website</li> <li>● 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</li> </ul> | Yes<br><br>No<br><br>Yes      | No<br><br>This Page is Under Maintenance<br><br>No               |
| 4.      | <p><b>Disqualification of Director:</b></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 of the directors disqualified u/s 164 of the companies act. |
| 5.      | <p><b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>  | Yes                           | G.V. Studio City Limited 100% subsidiary of the company          |

| Sr. No. | Particulars  | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS*   |
|---------|--|-------------------------------|---|
| 6.      | <p><b>Preservation of Documents:</b></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                           | No  |
| 7.      | <p><b>Performance Evaluation:</b></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                           | No  |
| 8.      | <p><b>Related Party Transactions:</b></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 transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>   | Yes                           | Complied with Regulation however disclose for the year ended March 2022 and Half year ended September 2023 submitted late.  |
| 9.      | <p><b>Disclosure of events or information:</b></p> <p>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.</p>   | Yes                           | No  |
| 10.     | <p><b>Prohibition of Insider Trading:</b></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>   | Yes                           | No  |
| 11.     | <p><b>Actions taken by SEBI or Stock Exchange(s), if any:</b></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> | Yes                           | <p>Action taken by SEBI</p> <p>The Company received an outstanding demand notice on 22.05.2023, following which Company has paid to the tune of Rs.0.68 Lakhs during the FY 2023-24 and</p> |



|  |  |  |   |
|--|--|--|---|
|  |  |  | subsequently, Company has received a reminder for outstanding demand on 13.03.2024. |
|--|--|--|---|

| Sr. No. | Particulars  | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS*   |
|---------|--|-------------------------------|---|
| 12.     | <b>Additional Non-compliances, if any:</b><br>Additional non-compliance observed for SEBI regulation/circular/guidance note etc. | Yes                           | Complied with Regulation 44 & Regulation 24A however disclose for the month of February 2024 and the year ended March 2023 submitted late |

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019:

| Sr. No. | Particulars   | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS* |
|---------|---|-------------------------------|-------------------------------|
| 1.      | <b>Compliances with the following conditions while appointing/re-appointing an auditor</b>  |                               |                               |
|         | 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  | N.A                           | No                            |
|         | 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  | N.A                           | No                            |
|         | 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. | N. A                          | No                            |

|           |   |      |    |
|-----------|---|------|----|
| <b>2.</b> | <b>Other conditions relating to resignation of statutory auditor</b>  |      |    |
|           | <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> | N. A | No |
|           |   | N. A | No |

| Sr. No. | Particulars   | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS* |
|---------|---|-------------------------------|-------------------------------|
|         | <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> | N. A                          | No                            |
|         | <p>ii. Disclaimer in case of non-receipt of information:</p> <p>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.</p>  | N. A                          | No                            |



|    |  |      |    |
|----|--|------|----|
| 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 18 <sup>th</sup> October, 2019. | N. A | No |
|----|--|------|----|

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

(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 | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary  | Management Response                          | Remarks |
|---------|---|--------------------------|------------|-----------------|----------------|----------------------|-------------|--|--|---------|
| 1       | Related Party Transaction   | Reg-23(9)                | Delayed    | BSE             | Fine           | Delayed Filing       | 55,000      | Provisions complied. However for delayed compliances company has requested for weivcing off penalties imposed by BSE | Company has requested for waiver for penalty | NIL     |
| 2       | Related Party Transaction   | Reg-23(9)                | Delayed    | BSE             | Fine           | Delayed Filing       | 5,000       | Provisions complied. However for delayed compliances company has requested for weiveing off penalties imposed by BSE | Company has requested for waiver for penalty | NIL     |
| 3       | Annual Compliances Secretarial Repoort  | Reg-24A                  | Delayed    | BSE             | Fine           | Delayed Filing       | 2,000       | Provisions complied. However for delayed compliances company has requested for weiveing off penalties imposed by BSE | Company has requested for waiver for penalty | NIL     |

|   |                |        |         |     |      |                |        |   |  |     |
|---|----------------|--------|---------|-----|------|----------------|--------|---|--|-----|
| 4 | Voting Results | Reg-44 | Delayed | BSE | Fine | Delayed Filing | 10,000 | Provisions complied. However for delayed compliances company has requested for weiveing off penaties imposed by BSE | Company has requested for waiver for penalty | NIL |
|---|----------------|--------|---------|-----|------|----------------|--------|---|--|-----|

(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  | Details of Violation | Fine Amount | Observations/Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|---|-------------------------|------------|-----------------|---|----------------------|-------------|--|---------------------|---------|
|         | -   | -                       | -          | -               | Advisory/Clarification/Fine/Show Cause Notice/Warning, etc. | -                    | -           | -  | -                   | -       |

(Nte:

1. Provide the list of all the observations in the report for the previous year along with the actions taken by the listed entity on those observations.
2. Add the list of all observations in the reports pertaining to the periods prior to the previous year in case the entity has not taken sufficient steps to address the concerns raised/ observations.

E.g. In the report for the year ended 31<sup>st</sup> March, 2024, the PCS shall provide a list of:

- all the observations in the report for the year ended 31<sup>st</sup> March, 2024 along with the actions taken by the listed entity on those observations.
- the observations in the reports pertaining to the year ended 31<sup>st</sup> March, 2024 and earlier, in case the entity has not taken sufficient steps to address the concerns raised/ observations in those reports.)



**Place: CHENNAI**

**Date: 30/05/2024**

Satya  
Pradeep Roy

Digitally signed by  
Satya Pradeep Roy  
Date: 2024.05.30  
19:01:58 +05'30'

**Signature:**

**SATYA PRADEEP ROY**

**Practising Company Secretary**

**Membership No.: 32714**

**CP.No.: 12045**

**UDIN : A032714F000504526**