

Ravindra Kumar Goyal
Liquidator of IMP Powers Limited
Email: impravindraliquidation@gmail.com
ravindra1960_goyal@yahoo.co.in
Mobile: +91- 9978094218

Registered Address:
Eden I-807, SG Highway,
Godrej Garden City, Jagat Pura,
Ahmadabad, Gujarat-382470

May 30, 2024

(1) BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

Scrip code - 517571

(2) National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, 5th Floor, Plot no. C/1, G
Block, Bandra Kurla Complex,
Bandra (East), Mumbai 400051
Symbol - INDLMETER

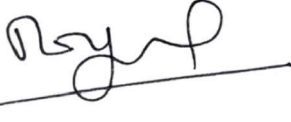
Dear Sir/Madam,

Sub: Submission of Annual Secretarial Compliance Report for the year ended March 31, 2024 pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report issued by Practising Company Secretary, for the year ended March 31, 2024.

Request you to take the same on record and acknowledge receipt.

Thanking You,
Yours Faithfully,
For IMP POWERS LIMITED

Ravindra Kumar Goyal
Liquidator of IMP POWERS LIMITED
IBBI Reg. No. IBBI/ IPA-001 /IP-P-02019/ 2020-2021/13098
Reg. Address: Eden I - 807, S G Highway, Godrej Garden City,
Godrej Garden City, Jagat Pura, Ahmadabad, Gujarat-382470
Email id: ravindra1960_goyal@yahoo.co.in

HARSH KOTHARI & ASSOCIATES

PRACTICING COMPANY SECRETARIES

(ICSI Unique Code No. S2020MH723800)

E-316 B, 3rd Floor, Kailas Industrial Complex, Veer Savarkar Marg, Vikhroli Park Site,
Vikhroli West, Mumbai 400079

Email: hkandassociatespcs@gmail.com Mobile: +91 – 8454865677

Secretarial Compliance Report of IMP Powers Limited for the financial year ended March 31, 2024

Vide an order dated 29.03.2022, passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, the Company had been admitted to Corporate Insolvency Resolution Process ("CIRP"). Mr. Mukesh Verma was appointed as the Resolution Professional by the Hon'ble National Company Law Tribunal, Ahmedabad Bench in this case. Accordingly the Company was undergoing CIRP during the year under review.

Further, vide an order dated 19.12.2023, passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, Liquidation of the Company had been approved and Mr. Ravindra Kumar Goyal (having registration no. IBBI/ IPA-001 /IP-P-02019/ 2020-2021/13098) had been appointed as Liquidator of the company by the Hon'ble National Company Law Tribunal, Ahmedabad Bench under section 34 of the Insolvency and Bankruptcy Code, 2016.

My responsibility is to verify Compliance by the Company with the provisions of all applicable SEBI Regulations and Circulars/Guidelines issued from time to time and issue a Report thereon.

I, Harsh Kothari, have examined:

- All the documents and records made available to us and explanation provided by IMP Powers Limited ("the listed entity"),
- The filings/submissions made by the listed entity to the stock exchanges,
- Website of the listed entity,
- Any other document/filing, as may be relevant, which has been relied upon to make this report,

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

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not applicable during the reporting period);
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable during the reporting period);
- Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (Not applicable during the reporting period);

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- vi. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable during the reporting period);
- vii. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- viii. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

and circulars/guidelines issued thereunder;

and based on the above examination, I 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 (Regulation/Circular No. Regulation/Circular No.	Deviations	Action Taken by and Type of Action	Fine Amount (Amount includes GST)	Observations/Remarks of PCS and Details of Violation	Management Response	Remarks
1	Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI LODR")	Delay in appointment of qualified Company Secretary as a Compliance Officer	Penalty imposed by Stock Exchanges	Rs. 1,75,820/- by NSE and Rs. 1,75,820/- by BSE	During the FY 2023-24, the Company had not appointed a qualified Company Secretary as Compliance Officer till August 28, 2023.	The Company had appointed Ms. Deepali Rohira as the Company Secretary and Compliance Officer of the Company w.e.f. August 28, 2023. Earlier, the Company had issued an advertisement in the newspapers twice, inviting applications from qualified Company Secretary for the post of Company Secretary and Compliance Officer of the Company. However, the Company had not received any suitable application in this regard. Further, in order to file all	NA

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						necessary compliances, documents and forms with Stock Exchanges and other authorities, the Company has hired the services of a Practicing Company Secretary who manages the compliances of the Company.	
2	Regulation 7(3) of SEBI LODR	Delay in submission of Compliance Certificate as per Reg. 7(3)	Email communication issued by Stock Exchanges	-	The Compliance Certificate under Regulation 7(3) of SEBI LODR was submitted after the due date.	The delay was due to limitation of resources and manpower within the Company due to initiation of Liquidation w.e.f. 19.12.2023. Further, the delay was without any malafide intention.	NA
3	Regulation 13(3) of SEBI LODR	Delayed submission of Statement of Investor Complaints for quarter ended 31.03.2024 and 30.06.2023	Email communication issued by Stock Exchanges	Rs. 22,420/- by NSE and Rs. 22,420/- by BSE	A delay was observed in filing of the Statement of Investor Complaints for the quarter ended 31.03.2024 and 30.06.2023.	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022 and Liquidation w.e.f. 19.12.2023. Further, the delay was without any malafide intention.	NA
4	Regulation 14 of SEBI LODR	Delay in payment of Listing Fees for FY 2023-24.	Interest Charged	Rs. 8240/-	Delay in payment of Listing Fees for FY 2023-24.	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022. Further, the delay was without any malafide intention.	NA
5	Regulation	Delay in	Email	Rs. 44840/-	Delay	The delay was	NA

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	31(1)(b) of SEBI LODR	of filing of Shareholding Pattern with Stock Exchanges for the quarter ended 31.03.2024 and 30.06.2023	of communication issued by Stock Exchanges	by NSE and Rs. 44840/- by BSE	observed in filing Shareholding pattern for the quarter ended 31.03.2023 and 30.06.2023.	due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022 and Liquidation w.e.f. 19.12.2023. There was a delay in receipt of information from RTA. Further, the delay was without any malafide intention.	
6	Regulation 40(9) of SEBI LODR	Delay in filing of PCS Certificate under Regulation 40(9) for the year ended 31.03.2024	-	-	Delay in filing of PCS Certificate under Regulation 40(9) for the year ended 31.03.2024	The delay was due to limitation of resources and manpower within the Company due to initiation of Liquidation w.e.f. 19.12.2023. There was a delay in receipt of information from RTA. Further, the delay was without any malafide intention.	NA
7	Regulation 46 of SEBI LODR	Maintenance and delayed updation of Website	-	-	The Website of the Company is not updated and all the requirements under the said regulation are not uploaded.	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022 and Liquidation w.e.f. 19.12.2023. Further, the delay was without any malafide intention.	NA
8	SDD Compliance Certificate	Non-submission of SDD Compliance certificate	-	-	The Company is yet to submit the SDD Compliance certificate.	The non-compliance was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f.	NA

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						29.03.2022 and Liquidation w.e.f. 19.12.2023. Further, the delay was without any malafide intention.	
9	Reg. 76 of SEBI (DP) Regulations, 2018	Delay in filing of Share Reconciliation Audit Report for the quarter ended 31.03.2024 and 30.06.2023	Email communication issued by Stock Exchanges	-	Delay in filing of Share Reconciliation Audit Report for the quarter ended 31.03.2024 and 30.06.2023	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022 and Liquidation w.e.f. 19.12.2023. There was a delay in receipt of information from RTA. Further, the delay was without any malafide intention.	NA

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

Sr. No.	Compliance Requirement (Regulation/Circular No. Regulation/Circular No.)	Deviations	Observations/Remarks of PCS and Details of Violation	Remedial actions, if any, taken by the listed entity	Remarks
1	Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI LODR")	Non-appointment of qualified Company Secretary as a Compliance Officer	During the FY 2021-22, the Company had not appointed a qualified Company Secretary as Compliance Officer	The Company has appointed Ms. Deepali Rohira as Company Secretary and Compliance Officer w.e.f. 28.08.2023.	Management response noted.
2	Regulation 7(3) of SEBI LODR	Delay in submission of Compliance Certificate as per Reg. 7(3)	The Compliance Certificate under Regulation 7(3) of SEBI LODR was submitted after the due date.	Certificate submitted with a delay. Delay was due to limitation of resources on account of ongoing CIRP.	Management response noted.

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3	Regulation 13(3) of SEBI LODR	Delayed submission of Statement of Investor Complaints for quarter ended 30.06.2022	A delay was observed in filing of the Statement of Investor Complaints for the quarter ended June 30, 2022.	Report submitted with a delay. Delay was due to limitation of resources on account of ongoing CIRP.	Management response noted.
4	Regulation 14 of SEBI LODR	Fees and other charges to be paid to stock exchanges not paid	Annual Listing Fees for FY 2022-23 paid with a delay in time frame	Due to the Company being admitted to CIRP w.e.f. 29.03.2022, there were limitation of resources and cash crunch within the Company and hence there is a delay in payment of fees.	Management response noted.
5	Regulation 17(1) of SEBI LODR	Composition of Board of Directors as on 31.03.2022	As on 31.03.2022, composition of Board of Directors was not as per Regulation 17(1) of SEBI LODR	Not applicable as the Company was under CIRP during the year.	Management response noted.
6	Regulation 23(9) of SEBI LODR	Non-filing of Half yearly Related Party Transactions with Stock Exchanges	List of RPT for half year ended 31.03.2022 and 30.09.2022 filed with a delay to Stock Exchanges.	Due to shifting of Corporate Office of the Company, the complete records and data were not available with the Company and hence, there was a delay in submission of RPTs.	Management response noted.
7	Regulation 24A of SEBI LODR	Filing of Annual Secretarial Compliance Report with Stock Exchanges	Delay in filing of the Report with Stock Exchanges	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022. Further, the	Management response noted.

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				delay without malafide intention. was any	
8	Regulation 31(1)(b) of SEBI LODR	Non-filing of Shareholding Pattern with Stock Exchanges	Shareholding Pattern not filed on NSE. Delay observed in filing Shareholding pattern for the quarter ended 30.06.2022, 30.09.2022 and 31.12.2022 with BSE.	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022. There was a delay in receipt of information from RTA. Further, the delay was without any malafide intention.	Management response noted.
9	Regulation 33 of SEBI LODR	Delay in Submission of Financial Statements	Delay observed in filing Financial Statements for the period 31.03.2022	The delay was due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022. Further, the delay was without any malafide intention.	Management response noted.
10	Regulation 46 of SEBI LODR	Maintenance and delayed updation of Website	The Website of the Company is not updated and all the requirements under the said regulation are not uploaded.	The delay is due to limitation of resources and manpower within the Company due to initiation of CIRP w.e.f. 29.03.2022. Further, the delay was without any malafide intention.	Management response noted.
11	SDD Compliance Certificate	Non-submission of SDD	The Company is yet to submit the SDD Compliance	The delay was due to limitation of resources	Company to do the needful to comply with the

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	Compliance certificate	certificate.	and manpower requirements within the Company due to initiation of CIRP w.e.f. 29.03.2022. Further, the delay was without any malafide intention. Further, the Company is in the process of complying with the said requirement.
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II. I/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 of India (ICSI).	No	During the year under review, the Company was under CIRP till 18.12.2023 and under Liquidation w.e.f. 19.12.2023. The applicable Secretarial Standards are being complied with by the Company.
2	Adoption and timely updation of 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	No No	The Company has adopted the applicable policies in conformity with the Regulations as much as practically possible. (Due to initiation of CIRP against the Company w.e.f. 29.03.2022 and initiation of Liquidation w.e.f. 19.12.2023.
3	Maintenance and Disclosure on website: <ul style="list-style-type: none">The Listed Entity is maintaining a functional websiteTimely dissemination of the documents/ information under a	Yes No	Website maintained Company is in the process of updating website. Delay

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	<p>separate section on the 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	No	<p>caused due to limitation of resources as the Company is under CIRP and Liquidation.</p> <p>As the Company was under CIRP/Liquidation, submission of Report under Reg. 27(2) was not applicable.</p>
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>	NA	<p>Pursuant to the Order dated 29.03.2022, passed by the Hon'ble NCLT, Ahmedabad Bench, CIRP has been initiated against the Company as per the provisions of the Insolvency and Bankruptcy Code, 2016.</p>
5	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	-
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	-
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>	NA	<p>Pursuant to the Order dated 29.03.2022, passed by the Hon'ble NCLT, Ahmedabad Bench, CIRP has been initiated against the Company as per the provisions of the Insolvency and Bankruptcy Code, 2016.</p> <p>Further, pursuant to the Order dated 19.12.2023, passed by the Hon'ble NCLT, Ahmedabad Bench, Liquidation has been initiated against the</p>

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			Company as per the provisions of the Insolvency and Bankruptcy Code, 2016.
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.	NA	Pursuant to the Order dated 29.03.2022, passed by the Hon'ble NCLT, Ahmedabad Bench, CIRP has been initiated against the Company as per the provisions of the Insolvency and Bankruptcy Code, 2016. Further, pursuant to the Order dated 19.12.2023, passed by the Hon'ble NCLT, Ahmedabad Bench, Liquidation has been initiated against the Company as per the provisions of the Insolvency and Bankruptcy Code, 2016.
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	
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	
11	Actions taken by SEBI or Stock Exchange(s), if any: The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	During the year under review, fines were imposed by Stock Exchanges for delayed filings/ non-compliances under SEBI LODR. The details of the same are provided in point I. (a) of this Report.
12	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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	NA	No resignation of Statutory Auditors during the year under review.

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	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.		
13	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 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.

Based on the above examination, I hereby further report that the Company is presently under Corporate Insolvency Resolution Process ("CIRP"), the management representation is required in for the purpose of our report. As such, the report disclaims opinion on any aspect which could otherwise have been made depending on management representation, including but not limited to recording, disclosing and dissemination of information; record-keeping and preservation; conduct of meetings, identification of related parties and related party transactions and other compliance systems and procedure in general as may be required under applicable laws.

**For Harsh Kothari & Associates,
Practising Company Secretaries**

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Harsh Kothari
Proprietor
Membership No.: F12935
COP No.: 22951
UDIN: F012935F000478631
Peer Review No.: 2054/2022
Date: May 29, 2024
Place: Mumbai