

30/05/2024

To  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalai Mumbai-400 001  
Scrip Code: **534920**

Dear Sir/ Madam,

**Sub: Submission Of Annual Secretarial Compliance Report for the year ended March. 2024**

**Covidh Technologies Limited**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular no CIR/CFD/CMD1/27/2019 dated February 08, 2019 read with circulars issued by BSE and NSE dated March 16, 2023 and April 10, 2023 respectively, we hereby submit the Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March, 2024 issued by CH Harish Kumar, Practicing Company Secretary

Kindly acknowledge the receipt of the same.

Yours faithfully,  
For Covidh Technologies Limited



**G. Narsi Reddy,**  
**Managing Director**  
**DIN: 09482406**





**SECRETARIAL COMPLIANCE REPORT**  
**OF**  
**M/s COVIDH TECHNOLOGIES LIMITED**  
**FOR THE FINANCIAL YEAR ENDED 31.03.2024**

I, Choppara Harish Kumar, Practicing Company Secretary have examined:

- (a) all the documents and records made available to us and explanation provided by M/s. COVIDH TECHNOLOGIES LIMITED having its Registered office at B-2, Plot: 797/A, Sai Krishna Building, Road No. 36, Jubilee Hills, Hyderabad, Telangana, India - 500033, hereinafter referred to as "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 Report.

for the financial year ended 31.03.2024 ("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 there under by the SEBI;

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

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the listed entity during the Review Period)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the listed entity during the Review Period)



(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the listed entity during the Review Period)

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the listed entity during the Review Period)

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 ; (Not Applicable to the listed entity during the Review Period)

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) other regulations as applicable.

(i) 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.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practising Company Secretary (PCS)	Management Response	Remarks
1	Reconciliation of Share Capital Audit Report.	Regulation 76(1) of the SEBI [Depositories and Participants] Regulations, 2018.	Compliance was made beyond the due date.	No action has been taken till the date.	No action has been taken till the date.	Filing of Reconciliation of Share Capital Audit Report was made to BSE beyond the due date for the quarter's ending 30.06.2023 and 30.09.2023.	----	It was observed that a delay of one day has occurred in Submission of Reconciliation of Share Capital Audit Report to BSE for the quarter's ending 30.06.2023 and 30.09.2023.	The management has noted and suggested compliance officer to rectify the same.	a delay of one day has occurred. However no action has been taken till the date.



2	Payment of listing fees & other charges	Regulation 14 of the SEBI [LODR] Regulations, 2015.	Non payment of Listing fee.	No action has been taken till the date.	No action has been taken till the date.	The listed entity has not paid the Listing fee for the year ended 31.03.2024.	-----	Due date: 30.04.2024 It was observed that the listed entity has not paid the Listing fee for the year ended 31.03.2024.	The management has noted and suggested compliance officer to rectify the same	Listing entity shall be required to pay Listing fee for the reporting period.
3	Website compliance	Regulation 46 of the SEBI [LODR] Regulations, 2015	Website is not updated	No action has been taken till the date	No action has been taken till the date	The listed entity is not maintaining the updated website	-----	It was observed that the listed entity is maintaining functional website but it is not updated for the period under review.	The management has noted and suggested compliance officer to rectify the same	Listing entity shall be required to update its website for the reporting period.
4	Structured Digital Database (SDD)	Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Non maintenance of SDD in a specific Database software which consist of features such as Non-tamperable, Time-stamping and Audit trail.	No action has been taken till the date	No action has been taken till the date	The listed entity is not maintaining the SDD in a specific Database software which consist of features such as Non-tamperable, Time-stamping and Audit trail	-----	It was observed that the listed entity is maintaining SDD in Excel sheet but not in a specific Database software. Also observed that the listed entity has not submitted SDD certificate to BSE for the quarter ending 30.06.2023 and 30.09.2023.	The management has replied that the listed entity is maintaining SDD in Excel sheet. After advised to maintain SDD in specific Database software they noted and suggested compliance officer to rectify the same	Listing entity shall be required to maintain SDD in a specific Database software which consist of features such as Non-tamperable, Time-stamping and Audit trail.



5	Appointment of one woman director	Reg. 17 of SEBI LODR Regulations, 2015	Not appointed the Woman Director	No action has been taken till the date	No action has been taken till the date	No woman director on the Board	----	The violation is continuing	The management is taking steps for appointment of woman director.	Nil
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks Of the Practising Company Secretary in the previous reports) (PCS)	Observations made in the secretarial Compliance report for the year ended 31.03.2023	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
1	No woman director in the listed entity	No woman director in the listed entity	Appointment of one woman director. (Reg. 17 of SEBI LODR Regulations, 2015)	No woman director on the Board	The management informed that they are in the process of appointing woman director	Atleast one woman director should be appointed in the listed entity



I. 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 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 of India (ICSI).</p>	Yes	The company has complied secretarial standards.
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	The company is updating the policies timely.
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 redirects to the relevant document(s)/section of the website.</li> </ul>	Yes	The company has maintained the website and timely updated the information.
4.	<p><b>Disqualification of Director(s):</b></p> <p>None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity</p>	Yes	None of the Director(s) are disqualified under Section 164 of the Companies Act, 2013



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>	Yes	The Company is not having any material subsidiary Companies
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	The company has followed proper procedures for Preservation of Documents.
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	The Company has conducted performance evaluation.
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of audit committee for all related party transactions;</p> <p>(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.</p>	Yes	The Company has taken necessary approval from the Committee and Board for Related Party Transactions.
9.	<p>Disclosure of events or information:</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	The Company has disclosed necessary information Within time limits as prescribed.
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	Complied



11.	<p>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 (or)  The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	No	No action has been taken by SEBI or by Stock Exchanges.
12.	<p>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 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.</p>	NA	During the Period no Change
13.	Additional Non-compliances, if any:	Yes	As per Reg. 26(A) of SEBI (LODR) Regulations, 2015, any vacancy in the office of Chief Executive Officer, Managing Director, Whole Time Director or Manager shall be filled by the listed entity at the earliest and in any case not later than three months from the date of such vacancy. Hence the Company is required to appoint MD/CEO/Manager or WTD and CFO.





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.

**Place: Hyderabad**  
**Date: 30.05.2024**

  
**(Ch. Harish Kumar)**  
**Practicing Company Secretary**  
**M No. A72097; C P No.: 26785**  
**UDIN: A072097F000496180**  
**Peer Review No: 4703/2023**

