



UNISON METALS LTD.

Regd. Office Works : Plot No. 5015, Ph. IV, Ramol Char Rasta, G.I.D.C. Vatva, Ahmedabad-382 445.

☎ : (079) 2584 05 42, 2584 15 12 Fax : 079 - 2584 17 43

E-mail : unisonmetals@gmail.com Website : www.unisongroup.net, CIN No. L52100GJ1990PLC013964

Date: 29th May, 2024

To,
The Manager,
Listing Department,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai-400001, Maharashtra.

Sub: Annual Secretarial Compliance Report for the year ended 31.03.2024

Name of the Company: **UNISON METALS LIMITED**

Company Code: **538610**

Dear Sir,

With reference to above captioned subject, please find enclosed herewith Annual Secretarial Compliance Report for the year ended 31st March, 2024 as required under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

So you are requested to kindly take the above on your records.

Thanking You,

For, UNISON METALS LIMITED

Mitaliben R. Patel
Company Secretary and Compliance Officer
Enclosures: As below



Secretarial compliance report of Unison Metals Limited for the year ended 31st March, 2024

I Gaurang R Shah (Company Secretary) have examined:

- a) all the documents and records made available to me and explanation provided by **UNISON METALS 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 **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 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; **(Not applicable during the audit period)**
- 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 audit period)**
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable during the audit period)**
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable during the audit period)**
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not applicable during the audit period)**
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) circulars / guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period, the compliance status of the listed entity is appended below;

407, Addor Ambition, Near Lakhudi Circle, Late JA Patel Rd, Vithalbhai Patel Colony,
Nathalal Colony, Navrangpura, Ahmedabad, Gujarat 380014
(O) 079-40029177 (M) 09724662344 Email: csgaurang7@gmail.com





Sr. No	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	<u>Secretarial Standard</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	
2.	<u>Adoption and timely updation of the Policies:</u> • 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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes	
3.	<u>Maintenance and disclosures on Website:</u> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • 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	Yes	
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5.	<u>To examine details related to Subsidiaries</u>	Yes	





	<p><u>of listed entities:</u></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Requirements with respect to disclosure of material as well as other subsidiaries</p>		
6.	<p><u>Preservation of Documents:</u></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><u>Performance Evaluation:</u></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations</p>	Yes	
8.	<p><u>Related Party Transactions:</u></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	
9.	<p><u>Disclosure of events or information:</u></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	

C. Gaurang





G R SHAH & ASSOCIATES

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:	Yes	The details of action taken by SEBI or Stock Exchange against the company are mentioned below
12.	Additional Non-compliances, if any:	NA	

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	Yes	
	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	No	The auditor has resigned within 45 days from the end of a quarter of a financial year i.e. 11.11.2023.
	iii. If the auditor has signed the limited review/ audit report for the first three	No	The auditor has resigned





G R SHAH & ASSOCIATES

	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.		within 45 days from the end of a quarter of a financial year i.e. 11.11.2023.
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 Committee: 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. 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. c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor	NA NA NA	There has been no such instance where the listed entity has not provided information or shown non-cooperation to the auditor for the information required by them.





	<p>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 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>	NA	
3.	<p>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.</p>	Yes	

Gaurang





G R SHAH & ASSOCIATES

(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/Fin e/Show Cause Notice/ Warnin g, etc.)	Details of Violation	Fine Amount	Observation s/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Constitution of audit committee and nomination and remuneration committee under SEBI (LODR) Regulations, 2015	Regulation 18(1) and 19(1)/19(2)	The Company has acknowledge the completion of Tenure of Independent Director as per the requirement under Regulation 18(1) and 19(1)/19(2) of SEBI (LODR)	BSE	Fine	The Company has acknowledge the completion of Tenure of Independent Director as per the requirement under Regulation 18(1) and 19(1)/19(2) of SEBI (LODR) Regulations, 2015 for the constitution of audit committee and nomination	Regulation 18(1): 96760 Regulation 19(1)/ 19(2): 96760	The Company had applied for waiver of the penalty and paid the waiver amount.	We have resubmitted the Corporate Governance as per the guidance of the concerned officer and we have applied for waiver of the penalty as per the guidance of	-





G R SHAH & ASSOCIATES

			Regulations, 2015 for the constitution of audit committee and nomination and remuneration committee for the quarter ended 30 th September, 2024.			and remuneration committee for the quarter ended 30 th September, 2024.			the concerned officer.	
2	Disclosure of Related Party Transactions under SEBI (LODR) Regulations, 2015	Regulation 23(9)	The Company has not make disclosure of Related Party Transactions within fifteen days from the date of publication of its standalone and consolidated financial result for the half year	BSE	Fine	The Company has late submitted the disclosures of related party transactions to the stock exchange	23,600/-	The Company had applied for waiver of application for the penalty and paid the waiver amount.	We got the error while filing the XBRL and the same has been mailed to the Stock exchange. As soon as we received resolution we have filed the same to the exchange on	-






G R SHAH & ASSOCIATES

			ended on 30 th September, 2023.							the very next day. However we got the notice for non-compliance in view of the same we have applied for waiver application.
--	--	--	--	--	--	--	--	--	--	---

(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 (Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Constitution of audit committee and	Regulation 18(1) and	The Company has not appointed	BSE	Fine	The Company has not appointed Independent	Regulation 18(1): 7080	The Company has paid the	We have paid the penalty for	-





G R SHAH & ASSOCIATES

nomination and remuneration committee under SEBI (LODR) Regulations, 2015	19(1)/19(2)	Independent Director as per the requirement under Regulation 18(1) and 19(1)/19(2) of SEBI (LODR) Regulations, 2015 for the constitution of audit committee and nomination and remuneration committee for the quarter ended 31 st March, 2022			Director as per the requirement under Regulation 18(1) and 19(1)/19(2) of SEBI (LODR) Regulations, 2015 for the constitution of audit committee and nomination and remuneration committee for the quarter ended 31 st March, 2022	Regulation 19(1)/ 19(2): 7080	penalty for the non-compliance.	the non-compliance and appointed Independent Director on 30.05.2023
2 Disclosure of Related Party Transactions under SEBI (LODR)	Regulation 23(9)	The Company has not make disclosure of Related Party Transactions within fifteen	BSE	Fine	The Company has late submitted the disclosures of related party transactions to the stock exchange	5900/-	The Company had paid the penalty	We gave the disclosure within 16 Days from the date of publication



407, Addor Ambition, Near Lakhudi Circle, Late JA Patel Rd, Chhatrapati Patel Colony,
Nathalal Colony, Navrangpura, Ahmedabad, Gujarat 380014
(O) 079-40029177 (M) 09724662344 Email: csgaurang7@gmail.com



G R SHAH & ASSOCIATES

	Regulations, 2015		days from the date of publication of its standalone and consolidated financial result for the half year ended on 30 th September, 2022					of its standalone and consolidated financial result and paid the penalty of Rs. 5900 regarding the same.		
3	Announcement of Newspaper Advertisement of Financial Results under SEBI (LODR) Regulations, 2015	Regulation 30	The Company has delayed the Announcement of Newspaper Advertisement of Financial Results for the quarter ended 30 th June, 2022 on Stock Exchange and attach the last quarter copy of newspaper	-	-	-	-	The Company has delayed the Announcement of Newspaper Advertisement of Financial Results for the quarter ended 30 th June, 2022 on Stock Exchange and attach	We had given advertisement in newspaper on 15.08.2022 and announcement made on the BSE on 17.08.2022 but mistakenly attached last quarter newspaper	-

407, Addor Ambition, Near Lakhudi Circle, Late JA Patel Rd, Nathalal Colony, Navrangpura, Ahmedabad, Gujarat
(O) 079-40029177 (M) 09724662344 Email: csgaurang7@gmail.com





G R SHAH & ASSOCIATES

			advertisement					the last quarter advertisement but the mistake was not intentional.	advertisement	
4	Undertaking of Non-Applicability of Large Entity for the year ended on March 31, 2022	SEBI Circular no. SEBI/HO/DDHS/CIR/P/2018/144 dated 26 th November 2018	The Company has given the undertaking of non-applicability of Large Entity for the year ended on March 31, 2022 to the stock exchange beyond 30 days from the beginning of the Financial Year	-	-	-	-	The Company has failed to comply with the SEBI Circular no. SEBI/HO/DDHS/CIR/P/2018/144	The Company does not fall under the criteria.	-
5	Corporate Governance Report of SEBI (LODR)	Regulation 27(2)	The Company has filed Corporate Governance Report with	BSE	Advisory	BSE issued a notice dated 05 th August, 2022 with regards to non-compliance of:	-	The Company has filed the Revised Corporate	We have filed the Revised Corporate Governance	-

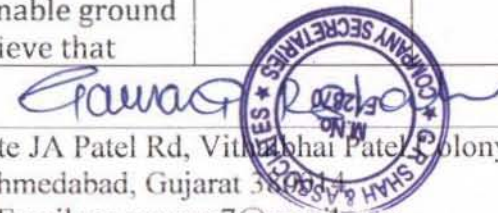
407, Addor Ambition, Near Lakhudi Circle, Late JA Patel Rd, Nathalal Colony, Navrangpura, Ahmedabad, Gujarat 380014
(O) 079-40029177 (M) 09724662344 Email: csgaurang@gmail.com





G R SHAH & ASSOCIATES

	Regulations 2015)		the following Non-Compliance: Nomination and remuneration committee of company should have 3 directors. Unison Metals Ltd has 2 directors			Nomination and remuneration committee of company should have 3 directors. Unison Metals Ltd has 2 directors		Governance with the stock exchange	with the stock exchange	
6	Show Cause Notice issued by SEBI under section 11(c)(3) and 11(c)(5) of the SEBI Act, 1992 to Tirth Uttam Mehta	Section 11(c)(3) and 11(c)(5) of the SEBI Act, 1992	Summons for personal appearance before the investigating authority on June 29, 2022 appointed by SEBI to investigate in the matter of stock recommendations using social media-Telegrams	SEBI	Show Cause Notice	Summons for personal appearance before the investigating authority on June 29, 2022 appointed by SEBI to investigate in the matter of stock recommendations using social media-Telegrams where there is a reasonable ground to believe that	-	The matter is pending with SEBI.	Mr. Tirth Uttam Mehta has presented before the investigating authority and the matter is pending with the authority.	-





G R SHAH & ASSOCIATES

		channels where there is a reasonable ground to believe that transactions in securities are being dealt with in a manner detrimental to the investor.			transactions in securities are being dealt with in a manner detrimental to the investor.				
--	--	--	--	--	--	--	--	--	--

Place: Ahmedabad
Date: 29th May, 2024

FOR, GR SHAH & ASSOCIATES
Company Secretaries



Gaurang Shah
Proprietor
C.O.P. No. 14446
FCS No. 12870
UDIN: F012870F000488917
Peer Review No.: 661/2020