



Unistar Multimedia Limited

July 4, 2024

To,
The General Manager
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

BSE Scrip: 532035

Dear Sir/Mam,

Sub: Annual Secretarial Compliance Report for Financial Year 2023-24
Ref.: Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant SEBI circulars issued from time to time, please find enclosed herewith Annual Secretarial Compliance Report for the financial year 2023-24.

This is for your information and records.

Thanking you,

For Unistar Multimedia Limited

ALKA
RAJENDRA
MEHTA

Digitally signed by ALKA RAJENDRA MEHTA
DN: cn=B, ou=Personnel, c=IN, o=Unistar
Pseudonym=1336230768881906738278543TV
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2.5.4.20-4827663e0e4e5684e082ec55451
66d673dc933e300a0e038488073a0f1
pkgCode=390023, st=Cgparat,
serialNumber=7c72518ec19013a0125de1339
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cn=ALKA RAJENDRA MEHTA
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Alka Rajendra Mehta
Managing Director
DIN: 03306793

CIN: L70100MH1991PLC243430

Regd. Office, Corporate & Share Department: SH 187, Powai Plaza MTRII CST N S Hiranandani,
Business Park Powai, Mumbai 400076 Tel.: 91 22 4321 1800

Email: unistar.multi2022@gmail.com | **Website:** www.unistarmulti.com

M/S DEEPTI & ASSOCIATES
PRACTICISING COMPANY SECRETARIES

Annual Secretarial Compliance Report of
UNISTAR MULTIMEDIA LIMITED
(CIN: L07295MH1991PLC243430)
For the Financial Year ended March 31, 2024

The Members,
Unistar Multimedia Limited
Mumbai – 400 076

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Unistar Multimedia Limited** having its Registered Office at Office at SH 187, Powai Plaza MTRII CST NS Hiranandani Business Park, Powai, Mumbai Maharashtra, India - 400076. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion 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 in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined:

- a) all the documents and records made available to me and explanation provided by Unistar Multimedia 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 March 31, 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;

[REGD. OFF:- C-101, NARAINA VIHAR, NEW DELHI-110028, PH:7982571451/9953640992 EMAIL: dgkassociates01@gmail.com](mailto:dgkassociates01@gmail.com)

- 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 as no securities were bought back during the term under review*
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; *Not Applicable as no such scheme was introduced for Employees*
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *Not Applicable as no Debt securities are listed or issued by the Company*
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *Not Applicable as no such securities are listed or issued by the Company*
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;
- j) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; *Not applicable for the review period as no such equity shares are delisted.*
- k) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

And based on the above examination and confirmation received from management of the Company as and wherever required, 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><u>Secretarial Standards:</u></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>	NO	As mentioned in Table (a) of this report
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> 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 have been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI. 	Yes	-
3.	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> The Listed entity is maintaining a functional website. 	No	The company doesn't have functional website and the

	<ul style="list-style-type: none"> 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. 		disclosures are not made as per SEBI (LODR) 2015 requirements.
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	-
5.	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></p> <ul style="list-style-type: none"> Identification of material subsidiary companies Requirements with respect to disclosure of material as well as other subsidiaries 	NA	The Company doesn't have any material subsidiary during the period under review. The Wholly owned subsidiary – Du Point Loyalty Distribution Private Limited is not a Material Subsidiary.
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> <ul style="list-style-type: none"> The listed entity has obtained prior approval of Audit Committee for all related party transactions. In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were 	Yes	-

	subsequently approved/ratified/rejected by the Audit committee.		
9.	<u>Disclosure of events or information:</u> 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	Except as mentioned in Table (a) of this report
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	As mentioned in Table (a) of this report
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions 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.	No	The company has received notices including SOP fines for delay in filings as mentioned in Table (a) of this report.
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> 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 read with CIR/CFD/CMD1/114/2019 dated October 18, 2019.	No	As mentioned in Table (C) of this report
13.	<u>Additional non-compliances, if any:</u> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	There are additional non-compliances those mentioned in Table (a) of this report.

- 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 (Table a): -

Sr. 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.)	Fine Amount	Observations/ Remarks of Practicing Company Secretary	Management Response
1.	As per Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015 Shareholding Pattern needs to be filed for each quarter to stock exchange	Regulation 31(1)(b) of SEBI (LODR) Regulation, 2015	There was a delay in filing of Shareholding Pattern	BSE	Fine	Rs. 89680/- Including GST.	The company has submitted Shareholding Pattern under 31(1)(b) of SEBI (LODR) Regulations, 2015 with BSE on June 22, 2024 for the quarter ended on 31.03.2024 which was due on 21.04.2024	The Abundant precaution will be taken for timely submission to the Exchanges.
2.	As per the Regulation 76 of SEBI (Depositories and Participants) Regulation, 2018 Reconciliation of share capital audit report needs to be filed for each quarter to stock exchange	Regulation 76 of SEBI (Depositories and Participants) Regulation, 2018	There was delay in submission of Reconciliation of share capital audit report	BSE	Notice issued by the BSE as on June 19, 2024	-	The company has submitted Reconciliation of share capital audit report under Regulation 76 of SEBI (Depositories and Participants), 2018 with BSE on June 20, 2024 for the quarter ended on 31.12.2023 which was due on 30.01.2024 For the quarter ended on 31.03.2024, it was filed on June 20, 2024 for which due date was 30.04.2024	The Abundant precaution will be taken for timely submission to the Exchanges.

3.	As per the Regulation 74(5) of SEBI (Depositories and Participants) Regulation, 2018 Compliance Certificate needs to be filed for each quarter to stock exchange	Regulation 74(5) of SEBI (Depositories and Participants) Regulation, 2018	There was delay in submission of Certificate with Stock Exchange	-	-	-	The company has submitted Certificate under Regulation 74(5) of SEBI (Depositories and Participants) Regulation, 2018 with BSE on February 12, 2024 for the quarter ended on 31.12.2023 which was due on 15.01.2024 For the quarter ended on 31.03.2024, it was filed on June 24, 2024 for which due date was 15.04.2024	The Abundant precaution will be taken for timely submission to the Exchanges.
4.	As per Regulation 27(2) of SEBI (LODR) Regulations, 2015 Corporate Governance Report needs to be filed for each quarter to stock exchange	Regulation 27(2) of SEBI (LODR) Regulations, 2015	Delay and Non-Submission of Corporate Governance Report with Stock Exchange	BSE	Fine and Notice issued by the BSE as on June 19, 2024	Rs. 221840 /- Including GST.	The company has submitted Corporate Governance Report under Regulation 27(2) of SEBI (LODR) Regulations, 2015 with BSE on June 22, 2024 for the quarter ended on 31.12.2023 which was due on 21.01.2024 For the quarter ended on 31.03.2024, it was filed on June 25, 2024 for which due date was 21.04.2024	The Abundant precaution will be taken for timely submission to the Exchanges.
5.	As per Regulation 13(3) of SEBI (LODR) Regulations, 2015	Regulation 13(3) of SEBI (LODR)	There was delay in submission of Investor	BSE	Fine	Rs. 44840 /- Including GST.	The company has submitted Investor Grievance Report under Regulation	The Abundant precaution will be taken for timely

	Investor Grievance Report needs to be filed for each quarter to stock exchange	Regulations, 2015	Grievance Report				13(3) of SEBI (LODR) Regulations, 2015 with BSE on June 26, 2024 for the quarter ended on 31.03.2024 which was due on 21.04.2024.	submission to the Exchanges.
6.	Submission of Financial Results within 45 days from the end of each quarter other than last quarter as per Regulation 33(3)(a) of SEBI (LODR) Regulations, 2015 And Submission of Annual Audited Financial Results within 60 days from the end of the financial year along with the audit report as per Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015	Regulation 33 of SEBI (LODR) Regulations, 2015	Delay in submission of Financial Results for quarter and year ended on March 2023	BSE	Fine	Rs. 147500/- (Including GST) for quarter and year ended on March 2023	The company has submitted Standalone and Consolidated Financial Results Regulation 33 of SEBI (LODR) Regulations, 2015 with BSE on June 24, 2023 for the quarter and year ended on 31.03.2023 for which due date was May 30, 2023	The Abundant precaution will be taken for timely submission to the Exchanges.
			For quarter ended on June 2023	BSE	Fine	Rs. 177000/- (Including GST) for quarter ended on June 2023	For the quarter ended on 30.06.2023, it was filed on November 2, 2023 for which due date was 14.08.2023	
			For quarter and half year ended on September 2023	BSE	Fine	Rs. 76700/- (Including GST) for quarter and half year ended on September 2023	For the quarter and half year ended on 30.09.2023, it was filed on November 28, 2023 for which due date was 14.11.2023	

			Non-Submission of audited standalone and Consolidated financial results for the financial year 2023-24 with Stock Exchange	BSE	Fine	Rs. 171100/- (Including GST) for quarter and year ended on March 2024	The company has not filed audited standalone and consolidated financial results for the financial year 2023-24 under Regulation 33 of SEBI (LODR) Regulations, 2015 with BSE which was due on 30.05.2024	
7.	As per Regulation 23(9) of SEBI (LODR) Regulations, 2015 Disclosure on Related Party Transaction needs to be filed on half year basis with stock exchange on the date of publication of its standalone and consolidated financial results	Regulation 23(9) of SEBI (LODR) Regulations, 2015	Non-Submission of Disclosure on Related Party Transaction with Stock Exchange	-	-	-	The company has not filed disclosure on Related Party Transaction for the half financial year ended on 31.03.24 under Regulation 23(9) of SEBI (LODR) Regulations, 2015 and pursuant to BSE Notice Number 20211115-12 which was due on 30.05.2024	Abundant precaution will be taken for timely submission to the Exchanges.
8.	As per Regulation 47 of SEBI (LODR) Regulations, 2015 News Paper publication with regards to financial result needs to be filed for each quarter with stock exchange	Regulation 47 of SEBI (LODR) Regulations, 2015	Non-Submission of Newspaper publication with regards to financial result	-	-	-	The company has not filed Newspaper publication with regards to financial result under Regulation 47 of SEBI (LODR) Regulations, 2015 with BSE for the quarter ended on 31.12.2023 which was due on 16.02.2024	The Abundant precaution will be taken for timely submission to the Exchanges.
9.	As per Regulation 40(9)/ (10) of SEBI (LODR) Regulations, 2015	Regulation 40(9)/ (10) of SEBI	There was delay in submission of PCS	-	-	-	The company has submitted certificate from a PCS under	The Abundant precaution will be taken for timely

	certificate from a PCS certifying that all certificates have been issued within thirty days of the date of lodgment for transfer, sub-division, consolidation, renewal, exchange or endorsement of calls/allotment monies needs to be filed annually with stock exchange	(LODR) Regulations, 2015	certificate under Regulation 40(9)/(10) of SEBI (LODR) Regulations, 2015				Regulation 40(9)/(10) of SEBI (LODR) Regulations, 2015 with BSE on June 26, 2024 for the Financial Year ended on 31.03.2024 which was due on 30.04.2024	submission to the Exchanges.
10.	As per Regulation 7(3) of SEBI (LODR) Regulations, 2015 compliance certificate duly signed by compliance officer & authorised representative of the share transfer agent certifying that all the share transfer facility are maintained either in house or by Registrar to an issue and share transfer agent registered with the Board needs to be filed annually with stock exchange	Regulation 7(3) of SEBI (LODR) Regulations, 2015	There was delay in submission of compliance certificate under Regulation 7(3) of SEBI (LODR) Regulations, 2015	-	-	-	The company has submitted Compliance Certificate under Regulation 7(3) of SEBI (LODR) Regulations, 2015 with BSE on June 25, 2024 for the Financial Year ended on 31.03.2024 which was due on 30.04.2024	The Abundant precaution will be taken for timely submission to the Exchanges.
11.	As per Regulation 29 of SEBI (LODR) Regulations, 2015 Prior Intimation	Regulation 29 of SEBI (LODR)	Non-Submission of Intimation	BSE	Fine	Rs. 23600/-	The Company has not submitted prior Intimation for Board Meeting held	The Abundant precaution will be taken for timely

	for Board Meeting for approving Financial Results to be filed with stock exchange at least five days in advance.	Regulations, 2015	for Board Meeting held for approving Financial Results for quarter ended June 30, 2023 and for quarter and half year ended September 30, 2023				for approving Financial Results for quarter ended June 30, 2023 and for quarter and half year ended September 30, 2023.	submission to the Exchanges.
12.	As per Regulation 6(1) of SEBI (LODR) Regulations, 2015, A listed entity have to appoint a qualified company secretary as the compliance officer and as per Regulation 6(1A) of SEBI (LODR) Regulations, 2015 Vacancy in the office of Compliance Officer shall be filled within 3 months from the date of such vacancy	Regulation 6(1) and 6(1A) of SEBI (LODR) Regulations, 2015	Company has not appointed qualified company secretary as the compliance officer	BSE	Fine	Rs. 103840/- (Including GST) for quarter ended June 2023	The company has appointed Jagdishkumar Bhagvandas Patel as Interim Compliance Officer with effect from October 8, 2022 and he has resigned from June 28, 2023. Then. Company appointed Ms. Srishti Jain on June 29, 2023, however she resigned on December 18, 2023 and the company has not appointed the Company Secretary and Compliance Officer within 3 months from the date of such vacancy.	The company is in process to appoint eligible company secretary of the company.
13.	Submission of Annual Secretarial Compliance Report within sixty days from end of each financial year	Regulation 24A of SEBI (LODR) Regulations 2015	Delay in submission of Report under Regulation 24A for the year ended	BSE	Fine	Rs. 63720/- (Including GST) for the year ended	The company has filed the report under Regulation 24A of SEBI (LODR) Regulations 2015 with BSE on June 26, 2023 for year	The Abundant precaution will be taken for timely submission to the Exchanges.

	under Regulation 24A of SEBI (LODR) Regulations 2015		on 31 st March 2023 and 31 st March 2024			March 2023	ended on 31 st March, 2023 which was due on 30.05.2023	
						Rs. 68440/- (Including GST) for the year ended March 2024	For the year ended on March 2024, the company has not filed the said report within the prescribed time period.	
14.	As per Regulation 19(1) of SEBI (LODR) Regulations, 2015 Nomination and remuneration committee shall comprise of at least three directors and all shall be non-executive directors	Regulation 19(1) of SEBI (LODR) Regulations, 2015	All members of Nomination and remuneration committee are not non-executive directors	BSE	Fine	Rs. 122720/- (Including GST) as on August 21, 2023	After the resignation of Mr. Shreyansh Bavishi (DIN: 06408477), Non-Executive Director as on January 31, 2024, Composition of Nomination and remuneration committee does not comply with Regulation 19(1) of SEBI (LODR) Regulations, 2015	The Company has appointed directors on the Board as on June 21, 2024 for complying the said regulations.
15.	Intimation of Resignation of Statutory Auditor Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.	Regulation 30 of SEBI (LODR) Regulations, 2015.	Non-Submission of Intimation of Resignation of Statutory Auditor	-	-	-	M/s. S.P. Patel and Co. resigned from the post of Statutory Auditors with effect from March 16, 2024 but no intimation filed with the stock exchange.	The Abundant precaution will be taken for timely submission to the Exchanges.
16.	Intimation of Resignation of Internal Auditor Regulation 30 of SEBI (LODR)	Regulation 30 of SEBI (LODR)	Non-Submission of Intimation of	-	-	-	M/s. Bhaveshkumar and Co. resigned from the post of Internal Auditors with effect	The Abundant precaution will be taken for timely

	Regulations, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.	Regulations, 2015.	Resignation of Internal Auditor				from December 22, 2023 but no intimation filed with the stock exchange.	submission to the Exchanges.
17.	Submission of Structured Digital Database ('SDD') compliance certificate	Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	The listed entities are required to submit the SDD compliance certificate with reference to Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	-	-	-	The Company has not re-installed the Structured Digital Database ('SDD') software and relevant entries as required under regulations was not carried out. Hence, there is violation under Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	The Company is in process to re-install the SDD Software and abundant Precaution will be taken for timely compliance.
18.	Submission of Annual Report to the Stock Exchange under Regulation 34 of SEBI (LODR) Regulations 2015	Regulation 34 of SEBI (LODR) Regulations 2015	Non-Submission of Annual Report to the Stock Exchange under Regulation 34 of SEBI (LODR) Regulations 2015 for the financial year ended on March 31, 2023	BSE	Fine	Rs. 115640/- (Including GST)	The Company has not filed Annual Report under Regulation 34 of SEBI (LODR) Regulations 2015 for year ended March 31, 2023 as financials of the company were not finalized by the Auditor of the company for the said year.	The abundant Precaution will be taken for timely submission to the Exchanges.
19.	Filing Standalone and Consolidated Financial Results in XBRL Mode	BSE Circular: DCS/COM P/28/2016	Delay in Submission of Financial Results in	-	-	-	The Company has filed Financial Results for Quarter ended on	The abundant Precaution will be taken for timely

	within 24 hours as per BSE Circular: DCS/COMP/28/2016-17 dated March 30, 2017	-17 dated March 30, 2017	XBRL Mode for quarter ended December 2023				December 31, 2023 in XBRL Mode as on June 27, 2024 with BSE.	submission to the Exchanges.
20.	Advisory Letter issued for non-compliance observed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR') read with SEBI Circular Ref: CIR/CFD/CMD1/142/2018 dated November 19, 2018. And SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023	Regulation 33 of SEBI LODR Regulations	Delay in Submission of Financial Results for quarter and year ended on March 31, 2023 and quarter ended June 30, 2023	-	-	-	The Company has filed disclosure with BSE of reasons for delay in submission of financial results for quarter and year ended on March 31, 2023 as on October 6, 2023 to Advisory Issued as on October 3, 2023. The Company has filed disclosure with BSE of reasons for delay in submission of financial results for quarter ended on June 30, 2023 as on October 6, 2023 and Company has submitted its reply on June 27, 2024 to Advisory Issued as on February 12, 2024.	The abundant Precaution will be taken for timely submission to the Exchanges.
21.	As per Regulation 17(1C) of SEBI (LODR) Regulations, 2015 Listed Entity has to ensure that approval of shareholders for appointment or re-appointment of a person on the Board of Directors or as a manager is taken at the next general meeting	Regulation 17(1C) of SEBI (LODR) Regulations, 2015	The company has not taken shareholders' approval for appointing Mrs. Alka Rajendra Mehta (DIN: 03306793) as	-	-	-	Mrs. Alka Rajendra Mehta (DIN: 03306793) appointed as Managing Director of the Company w.e.f. November 10, 2023, for a period of five years but shareholders' approval not taken within 3 months from the date of her appointment.	The abundant Precaution will be taken for timely compliances.

1.	Submission of Corporate Governance Report for the Quarter ended September 30, 2022. - Regulation 27 of SEBI (LODR) Regulations, 2015.	Regulation 27 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015	Delay in Corporate Governance Report for the Quarter ended on September 30, 2022.	NA	NA	NA	The Corporate Governance Report filed by the Company on February 21, 2023.	The abundant Precaution will be taken for timely submission to the Exchanges.
2.	Intimation of Resignation of company secretary and compliance officer- Regulation 30 of SEBI (LODR) Regulations, 2015.	Regulation 30 of SEBI (LODR) Regulations, 2015.	Delay in Intimation of Resignation of company secretary as the compliance officer	NA	NA	NA	There was a delay of 1 day in Intimation of Resignation of Mr. Nitin Mistry, company secretary as the compliance officer of the Company.	There was an unintentional delay in submission of Intimation of Resignation of company secretary and compliance officer of the Company.
3.	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer- Regulation 6(1) of SEBI (LODR) Regulations, 2015.	Regulation 6(1) of SEBI (LODR) Regulations, 2015.	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	NA	NA	NA	The Company has appointed Ms. Srishti Jain as Company Secretary and Compliance Officer with effect from June 29, 2023 * Ms. Srishti Jain resigned from the post of Company Secretary and Compliance Officer as on December 18, 2023.	The abundant Precaution will be taken for timely compliances.
4.	Newspaper Advertisement	Regulation 47 of SEBI (LODR)	The Company has not	NA	NA	NA	-	The abundant Precaution will

	for the Financial Results under Regulation 47 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015	Regulations, 2015.	published Advertiseme nt of Financial Results for the Quarter and year ended on March 31, 2022 and for the Quarter ended on June 30, 2022.					be taken for the Compliances.
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- c) 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		
	<p>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</p>	No	<p>There is non-compliance of the Para 6 (A) (i) of the SEBI's Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.</p> <p>M/s. Rajendra J. Shah & Co. resigned from the post of statutory Auditors with effect from August 4, 2023.</p> <p>Management Response: The Management of the Company had requested M/s. Rajendra J. Shah & Co., resigning statutory auditors to issue limited review report for the Quarter ended June 30, 2023 but the same was not issued.</p>

			<p>M/s. Manoj Acharya & Associates resigned from the post of statutory Auditors with effect from October 27, 2023.</p> <p>Management Response: Further, The Management of the Company had requested M/s. Manoj Acharya & Associates, resigning statutory auditors to issue limited review report for the Quarter and half year ended September 30, 2023 but the same was not issued.</p>
	<p>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</p>	No	<p>There is non-compliance of the Para 6 (A) (ii) of the SEBI's Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.</p> <p>M/s. S.P. Patel and Co. resigned from the post of statutory Auditors with effect from March 16, 2024.</p> <p>Management Response: M/s. S.P. Patel and Co. has issued limited review report for quarter ended December 31, 2023. The Management of the Company further had requested M/s. S.P. Patel and Co., resigning statutory auditors to issue limited review report for the Quarter ended March 31, 2024 but the same was not issued.</p>
	<p>II. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such</p>	NA	-

	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.		
2.	Other conditions relating to resignation of statutory auditor		
	<p>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 / noncooperation 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>	Yes	-
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.	No	Intimation on Resignation of M/s. S.P. Patel and Co. from the post of statutory Auditors with effect from March 16, 2024 not submitted to the BSE.

Assumptions & Limitation of scope and Review:

Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.


We have not verified the correctness and appropriateness of Financial Records and Books of Accounts of the listed entity.

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 Deepti & Associates

Practicing Company Secretaries

**DEEPTI
GROVER**

 Digitally signed by DEEPTI
GROVER
Date: 2024.07.04 15:27:02
+05'30'

Deepti Grover

Proprietor

FCS. No. 7654 | C.P.: 17546

FRN: S2016DE438900

UDIN: **F007654F000668292**

July 04, 2024

New Delhi