



# CELLA SPACE LIMITED

CIN:L93000KL1991PLC006207

Regd Office : "SREE KAILAS", 57/2993-94, PALIAM ROAD, ERNAKULAM, COCHIN- 682 016  
Phone: (0484) 2382182, E-mail: Secretary@sreekailas.com, Website:-www.sreekailas.com

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May 29, 2024

To

The Manager  
BSE Limited  
Compliance Department  
15th Floor, Phiroze Jeejeeboy Towers  
Dalal Street  
Mumbai – 400001

Dear Sir/Madam,

**Sub:- Annual Secretarial Compliance Report for the financial year ended on March 31, 2024 as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015**

**Ref:- Scrip code – 532701, ISIN:-INE266H01014**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Annual Secretarial Compliance Report of the Company for the financial year ended on March 31, 2024 issued by Mrs. Narasimhan Srividhya, Company Secretary in Practice.

You are requested to take note of the same in your records.

Yours Faithfully



S Rajkumar  
Vice Chairman and Managing Director



**Secretarial Compliance Report of M/s CELLA SPACE LIMITED  
for the Year Ended 31<sup>st</sup> March, 2024**

I, Narasimhan Srividhya, have examined all the documents and records made available to us and explanation provided by M/s CELLA SPACE LIMITED ("the listed entity"),

- (i) The filings/ submissions made by the listed entity to the stock exchanges,
- (ii) Website of the listed entity,
- (iii) Annual returns filed with the Ministry of Corporate Affairs, which has been relied upon to make this certification,
- (iv) Any other documents, as may be relevant, which has been relied upon to make this certification

For the year ended 31<sup>st</sup> 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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (e) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (f) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;  
**(Not applicable during the review period)**
- (g) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable during the review period)**

- (h) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable during the review period)**
- (i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 **(Not applicable during the review period)**
- (j) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable during the review period)**
- (k) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009
- (l) Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003

Based on the above examination, we hereby report that, during the Review Period:

(a) The listed entity has maintained proper records under the provisions of the above Regulations and Circulars/guidelines issued thereunder insofar as it appears from our examination of those records.

(b) No actions have been taken against the listed entity, its directors either by SEBI or by Stock Exchange under the aforesaid acts/ Regulations/Circulars/Guidelines issued thereunder.

(c) The listed entity has complied with the clauses 6(a) and 6(b) as mentioned in SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 with regard to the re-appointment of Statutory Auditors is not Applicable for the FY 2023-24.

**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.	<b><u>Secretarial Standard:</u></b>  The compliances of listed entities are in accordance with the Auditing Standards issued by ICSI, namely CSAS - 1 to CSAS - 3	Yes	Nil
2.	<b><u>Adoption and timely updation of the Policies:</u></b>  • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the	Yes	Nil



	<p>listed entities</p> <ul style="list-style-type: none"> <li>All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI</li> </ul>		
3.	<p><b><u>Maintenance and disclosures on Website:</u></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 a functional website however improvement is suggested.
4.	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	Nil
5.	<p><b><u>To examine details related to Subsidiaries of listed entities:</u></b></p> <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries.</p>	Yes	Nil
6.	<p><b><u>Preservation of Documents:</u></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	Nil

7.	<p><b><u>Performance Evaluation:</u></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 as prescribed in SEBI Regulations.</p>	yes	Nil
8.	<p><b><u>Related Party Transactions:</u></b></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	Nil
		Yes	Nil
9.	<p><b><u>Disclosure of events or information:</u></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	Nil
10.	<p><b><u>Prohibition of Insider Trading:</u></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	Nil
11.	<p><b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b></p> <p>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.</p>	NA	Nil

<b>12.</b>	<b><u>Additional non-compliances, if any:</u></b>		
	No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	yes	As per the details given below.

**The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:**

S 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 Practicing Company Secretaries	Management Response	Remarks
1	SEBI (LODR) Regulations, 2015	Reg. 23 (9) of SEBI (LODR) Reg,2015	Not disclosed on the date of publication of its standalone and consolidated financial results in the XBRL Format for the quarter ended March 2023	NA	NA	Not disclosed on the date of publication of its standalone and consolidated financial results in the XBRL Format for the quarter ended March 2023	NA	There is late submission of Reg 23(9) of SEBI (LODR) Reg, 2015 for the Quarter ended March 2023.	The Company is taking corrective measures to rectify the late submission. The company has made representation to bse dated 19.07.2023 and yet to receive reply	As per management representation
2	Section 124(7) of Companies Act, 2013	NA	Company had received show cause notices in the year 2020, divided is paid but shares transfer is pending for 2 years.	NA	NA	Company had received show cause notices in the year 2020, divided is paid but shares transfer is pending for 2 years	NA	Company had received show cause notices in the year 2020, divided is paid but shares transfer is pending for 2 years	For the year 2010-11 and 2011-12 is already transferred and 2012-13, 2013-14 is pending.	Management is taking steps to complete during this Quarter.



**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	Details of violation	Fine amount	Observations/ Remarks of Practicing Company Secretaries	Management Response	Remarks
1	SEBI (Investor protection and education fund regulations, 2009)	SCH VI of SEBI (LODR) Regulation 39(4) read with Companies Act,2013	Non-Compliance Relating to Sec 124(6) of Companies Act,2013	NA	NA	Unclaimed shares not transferred pertaining to 2012-13 and 2013-14 and for the year 2010-11 and 2011-12 has already been transferred.	NA	The Company imposed a penalty relating to the violation under Sec 124(6) of the Companies Act, 2013. The Company has not yet paid the penalty, as they are waiting for the order copy.	Share has been transferred to IEPF for the year 2010-11 and 2011-12 has already been transferred. With regarding the Judgement of the Chief Judicial Magistrate Court, the company imposed penalties of Rs. 1,00,000 and Rs. 25,000 each by MD Mr. Rajkumar, Director Mr. Visakh Rajkumar, and CFO Mr. V N Sridharan.	The copy of the judgement is still awaited.
2	SEBI (SAST) Regulations, 2011	Regulations 31(4) of SEBI (AST) Regulations, 2011	Non-compliance under regulation	NA	NA	The Promoters have not sent the declaration for the year 2023 to the exchange.	NA	The Company has complied for the year under review	Observations made in the previous report, the Company has rectified and not continuing for the year under review.	The company has complied for the year 2024

**Date: 29.05.2024**

**Place: Chennai**

*N. S. Srividhya*

**NARASIMHAN SRIVIDHYA  
Practicing Company Secretary  
CP No.14058**

**Peer Review Certificate No:829/2020  
Unique Code: P2004TN081200**

**UDIN:A034428F000478740**

*N. S. Srividhya*  
**NARASIMHAN SRIVIDHYA**  
Company Secretary In Practice  
Mem. No : 34428  
Cop : 14058