



Date: May 26, 2023.

To, The Secretary, BSE Limited, P.J. Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 539542	To, The Secretary, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandera (E), Mumbai – 400 051 Symbol: LUXIND
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Dear Sir,

Sub: Annual Secretarial Compliance Report for the Financial Year 2022-23.

Pursuant to Regulation 24A of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read along with CIR/CFD/CMD1/27/2019 dated February 8, 2019, please find enclosed the Annual Secretarial Compliance Report of the Company issued by Mr. Mohan Ram Goenka of MR & Associates, Practicing Company Secretaries for the financial year 2022-23.

This is for your information and records.

Thanking you,

Yours faithfully,
for LUX INDUSTRIES LIMITED

Smita Mishra
(Company Secretary & Compliance Officer)
M.No.A26489
Enclosed: as above

LUX INDUSTRIES LTD



MR & Associates

COMPANY SECRETARIES

46, B. B. Ganguly Street, 406, Kolkata - 700 012

Tel No: 033 2237 9517 / 4007 7907

Email : mrosso1996@gmail.com / goenkamohan@gmail.com

**SECRETARIAL COMPLIANCE REPORT
OF
LUX INDUSTRIES LIMITED
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2023
[Pursuant to Circular No. CIR/CFD/CMD 1/27/2019 dated 08/02/2019 issued by
Securities and Exchange Board of India]**

To,
The Members,
Lux Industries Limited
39, Kali Krishna Tagore Street
Kolkata 700007

We have examined:

- (a) All the documents and records made available to us and explanation provided by M/s. Lux Industries 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 on 31st March, 2023 ("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 for the review 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 for the review period**



(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as applicable; - **Not Applicable for the review period**

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 as applicable; -**Not Applicable for the review period**

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

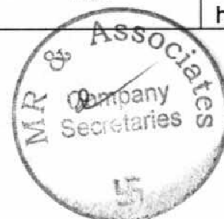
(h) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;

(i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 / Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021, as applicable ; - **Not Applicable for the review period**

(j) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

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 of the Practicing Company Secretary
1.	<p>Secretarial Standards:</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>	Yes	-
2.	<p>Adoption and timely updation of the Policies:</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 & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI 	Yes	-
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> 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 re- directs to the relevant document(s)/ section of the website. 	Yes Yes Yes	The company's web address is given in the website affirmation in the annual corporate governance reports under Regulation 27(2).
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>	Yes	-
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p>	N/A	The company does not have any material



	(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries		subsidiary company as on Financial Year ended 31.03.2023 as per the information given by the management.
6.	Preservation of Documents: 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.	Yes	-
7.	Performance Evaluation: 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.	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions made during the year; 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.	Yes	-
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: 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	No	SEBI vide Order No. WTM/SM/ISD/ISD_ISD/165 98/2022-23 dated 27th May, 2022 (modifying its Interim Ex-parte Order No WTM/SM/ISD/56/2021-22 dated 24th January, 2022) restrained Mr. Udit Todi, one of the Directors of the Company, from dealing in securities of Lux Industries Limited until further orders. The matter is presently pending before the competent authority.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	N/A	-



(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 Practicing Company Secretary	Management Response	Remarks
N/A										

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

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 Practicing Company Secretary	Management Response	Remarks
N/A										

We further report that, the Company had complied with the provisions of Para 6 of Circular No. CIR/CFD/CMD1/114/2019 issued by SEBI on 18th October, 2019 in terms of appointment of Statutory Auditors / Resignation of Statutory Auditors of Listed Entity.

This Report is to be read with our letter of even date which is annexed as "**Annexure A**" and forms an integral part of this Report.

Place : Kolkata
Date : 24.05.2023



Peer Review Certificate No.: 720/2020

[Signature]

[M.R. Goenka]
Partner
FCS No.: 4515
C P No.: 2551
UDIN : F004515E000367988

ANNEXURE – A” TO THE SECRETARIAL COMPLIANCE REPORT OF
LUX INDUSTRIES LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023)

Our Secretarial Compliance Report of even date is to be read along with this letter.

1. The Compliance of provision of all regulations, circulars and guidelines prescribed under the SEBI Act, 1992 and the Securities Contracts (Regulation) Act, 1956 and Rules made thereunder applicable to the Company and maintenance of records prescribed under said regulations is the responsibility of the Management of the Company. Our responsibility is to issue Secretarial Compliance Report, based on the audit of relevant records maintained and furnished to us by the Company and to express an opinion based on our audit.
2. We have followed the Audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the records maintained by the Company. Our examination was limited to the verification of records and procedures on test check basis for the purpose of issue of the Secretarial Compliance Report. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.
5. 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 Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For M R & Associates
Company Secretaries
A Peer Reviewed Firm
Peer Review Certificate No.: 720/2020

Place : Kolkata
Date : 24.05.2023



[Handwritten Signature]

[M.R. Goenka]
Partner
FCS No.: 4515
C P No.: 2551
UDIN : F004515E000367988