



Date: 30/05/2023

The General Manager Department of Corporate Services BSE Limited PhirozeJeejabhoy Towers Dalal Street, Fort Mumbai - 400 001	The Manager Listing Department National Stock Exchanges of India Limited Exchange Plaza , 5 th Floor, Plot No.C/1, G Block, Bandra- kurla Complex, Bandra(East) Mumbai – 400 051
Scrip Code : 523796	Scrip Code : VICEROY

Dear Sir/Madam,

**Sub: Filing of Annual Secretarial Compliance Report (ASCR) for the FY-
2022-23 ended 31-03-2023**

**Ref: Regn.24A- Reg. ASCR- SEBI Circular No. CIR/CFD/CMD1/27/2019
dated February 8, 2019**

With reference to the captioned subject and in compliance with Regn.24A and other/ applicable Regulations of LODRRs of SEBI, please find enclosed herewith the Annual Secretarial Compliance Report of our Company for the Financial Year ended 31-03-2023 as issued by the PCS M/s ARS & Associates Company Secretaries LLP, Secretarial Auditors of the Company.

Kindly note the above and take the same on your records.

Yours Faithfully

For Viceroy Hotels Limited

Dr. Govindarajula Venkata Narasimha Rao
Resolution Professional for Viceroy Hotels Limited
IP Registration No. IBBI/IPA-003/IP-N00093/2017-18/10893

VICEROY HOTELS LIMITED



SOUMYA DAFTHARDAR

Practising Company Secretary

To,
The Insolvency Professional,
Viceroy Hotels Limited
(CIN: L55101TG1965PLC001048)
Plot 20, Sector-1 Survey No.64
HUDA Techno Enclave, Madhapur
Hyderabad-500 081, Telangana.

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

Dear Sir,

I, D Soumya, Practising Company Secretary, have been engaged by Viceroy Hotels Limited (hereinafter referred to as the "Company") bearing CIN: L55101TG1965PLC001048 whose equity shares are listed on BSE Limited to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 08th February, 2019 and to issue the Annual Secretarial Compliance Report thereon.

It is responsibility of the management of the company to maintain records, devise proper systems to ensure compliance with the provisions of all the applicable SEBI Regulation and Circulars/Guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

My responsibility is to verify compliances by the company with provisions of all applicable SEBI Regulations and Circulars / Guidelines issued from time to time and issue a report thereon.

My audit was conducted in accordance with Guidance note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered and necessary and adequate for the said purpose. Annual Secretarial Compliance Report is enclosed.



D Soumya

Company Secretary in Practice

C P No: 13199

FCS. No. 11754

UDIN: F011754E000420921

Peer Review Certificate no. 3175/2023

Date: 30th May, 2023

Place: Hyderabad



**Secretarial Compliance report of Viceroy Hotels Limited
for the year ended 31st March, 2023**

(Pursuant to SEBI circular CIR/CFD/CMD1/27/2019 dated 08.02. 2019)

To,
The Insolvency Professional,
Viceroy Hotels Limited
(CIN: L55101TG1965PLC001048)
Plot 20, Sector-1 Survey No.64
HUDA Techno Enclave, Madhapur
Hyderabad-500 081, Telangana.

I, Soumya Dafthardar, Practising Company Secretary have examined:

- (a) all the documents and records made available to us and explanation provided by Viceroy Hotels Limited CIN: **L55101TG1965PLC001048** (hereinafter called 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 certification,

for the year ended 31.03.2023 (hereinafter called as the "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 there under; 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 as there was no reportable event during the financial year under review**
- (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 there was no reportable event during the financial year under review**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable as there was no reportable event during the financial year under review**



- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008; **Not applicable as Company has not issued and listed any debt securities during the financial year under review**
- (g) Securities and Exchange Board of India(Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations,2013; **Not applicable as Company has not issued and listed any preference shares during the financial year under review**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,2015;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the period under Review:

- (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	Management Response	Remark
1.	SEBI (LODR) Regulations 2015	Reg. 6(1)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer.	NSE vide letter dated 22 nd May, 2023	Fine	The Company could not appoint Company Secretary in whole time employment as the resignation of CS w.e.f 10 th August, 2022.	Rs. 50,000	The Company is yet to appoint Qualified Company Secretary as on the reporting date.	The Management of the company have noted the observation and looking for suitable candidate to be appointed as Company Secretary. However, the Candidates are not showing interest to join the company as the company is under Insolvency Process.	-
2.	SEBI (Depositories and	Reg.76	The Company has to	NSE vide letter	Advice	The Company has been advised to appoint	NIL	The Company has to	The Management have noted	-



Participant) Regulations, 2018	appoint Company Secretary as Compliance Office	dated 22 nd May, 2023	Qualified Company Secretary as Compliance Office	appoint Qualified Company Secretary and also designate as Compliance Office	the observation and will take action at the earliest.
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports period ended 31st March, 2022:

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	Re-Remarks
1	SEBI (LODR) Regulations 2015	Reg. 6(1)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer.	Nil	Nil	Non Appointment of Qualified Company Secretary	Nil	The Company has appointed Company Secretary w.e.f. 3 rd December, 2021. However, Company Secretary has resigned w.e.f. 10 th August, 2022.	As the Company is under Insolvency Process, the candidates joining the position leaving company very often.	-
2	SEBI (LODR) Regulations 2015	Reg. 7(3)	Non-Compliance of obtaining Compliance Certificate maintaining Physical & electronic form.	Nil	Nil	The Company has not obtained and submitted Compliance Certificate certifying the maintaining of physical & electronic transfer facility within one month of end of each half of the financial year. i.e. for September, 2021.	Nil	The Company yet to obtain and submit.	Yet to Comply	-
3	SEBI (LODR) Regulations 2015	Reg. 13(3)	Non-Compliance of submitting Statement of Investor complaints.	Nil	Nil	The Company has not obtained and submitted the Statement of Investor complaints within Twenty one days from	Nil	The Company have obtained and submitted as required after due date.	Complied	-



						the end of each quarter – For March, 2021, June 2021 and September, 2021.				
4	SEBI (LODR) Regulations 2015	Reg. 24A	Annual Secretarial Compliance Report for the Year ended 31st March, 2021	Nil	Nil	The Company has not obtained and submitted Annual Secretarial Compliance Report for the year 2020-21.	Nil	The Company could not obtain certificate	Yet to Comply	
5	SEBI (LODR) Regulations 2015	Reg. 31	Shareholding Pattern within 21 days from quarter end - For December, 2020, March, 2021 and June 2021	Nil	Nil	The Company has not submitted Shareholding Pattern within 21 days from quarter end - For December, 2020, March, 2021 and June 2021	Nil	The Company have obtained and submitted as required after due date.	Complied	
6	SEBI (LODR) Regulations 2015	Reg. 34(3)	Non-submission of Directors Non-Disqualification Certificate	Nil	Nil	The Company has not obtained and submitted a Certificate from Practicing Company Secretary, a Certificate of Non-Disqualification of Directors for the Financial Year 2020-21.	Nil	The Company could not obtain certificate	Yet to Comply	
7	SEBI (LODR) Regulations 2015	Reg. 40(9)	Non-Submission of Certificate issued by PCS for share transfers.	Nil	Nil	The Company has not obtained and submitted, from Practicing Company Secretary for the Half Year ended 31st March, 2021.		The Company have obtained and submitted as required after due date.	Complied	
8	SEBI (Depository and participants) Regulations, 2018	Reg. 76	Reconciliation of Share Capital Audit for quarter end –March, 2021, June, 2021 and September,	Nil	Nil	The company has not obtained and submitted Reconciliation of Share Capital Audit within 30 days from Quarter ended	Nil	The Company have obtained and submitted as required after due date.	Complied	-



			2021.			March, 2021, June, 2021 and September, 2021. However, the company has filed the same as on even date.				
9	SEBI (Depository and participants) Regulations, 2018	Reg. 74 (5)	Certificate under Regulation 74(5) of the SEBI (Depository and participants) Regulations, 2018	Nil	Nil	The Company has not submitted a Certificate under Regulation 74(5) of the SEBI (Depository and participants) Regulations, 2018	Nil	The Company have obtained and submitted as required after due date.	Complied	-

We also report that in terms of the circulars issued by BSE Limited and National Stock Exchange of India Limited on March 16, 2023 respectively, we also affirm the following(s):

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS
1.	Secretarial Standards: 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.	Yes	None
2.	Adoption and timely updation of the Policies: <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 Yes	None None
3.	Maintenance and disclosures on Website: <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 	Yes Yes Yes	None None None



	relevant document(s)/ section of the website.		
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes Yes	None None
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	None
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	None
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee.	Yes NA	None
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	None
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	None



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.	Yes	None
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	None

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	NA	No such case observed during the year
	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	NA	No such case observed during the year
	iii. If the auditor has signed the limited review/ audit report for the first three 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.	NA	No such case observed during the year
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	NA	No such case observed during the year



	<p>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> <p>ii. Disclaimer in case of non-receipt of information: 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 NA NA	No such case observed during the year No such case observed during the year No such case observed during the year
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.	NA	No such case observed during the year

D Soumya

Company Secretary in Practice

C P No: 13199

FCS. No. 11754

UDIN: F011754E000420921

Peer Review Certificate no. 3175/2023

Date: 30th May, 2023
Place: Hyderabad