

RBZ[®]

JEWELLERS LTD.

(Formerly Known as RBZ Jewellers Pvt. Ltd.)

30th May 2024

To,
Department of Corporate Services
BSE Limited,
P J Towers, Dalal Street,
Mumbai - 400 001

To,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor Plot No. C/1,
G. Block Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051

Security Code: 544060
Security ID: RBZJEWEL

Symbol: RBZJEWEL

Dear Sir/Madam

Sub: Annual Secretarial Compliance Report for the Financial Year 2023-24

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the relevant Circular(s) issued by SEBI from time to time, please find enclosed the Annual Secretarial Compliance Report for the financial year ended March 31, 2024 issued by Secretarial Auditor Mr. Vasant B Patel, Practicing Company Secretary.

You are requested to take the same on your record.

Thanking youThanking you,

For, **RBZ Jewellers Limited**



Heli Akash Garala
Company Secretary & Compliance Officer
Mem no. ACS 49256

**Secretarial Compliance Report of RBZ Jewellers Limited
for the year ended March 31, 2024**

To,
RBZ JEWELLERS LIMITED
Address: Block-D, Mondeal Retail Park,
Near Rajpath Club Road,
S. G Highway, Beside Iscon Mall,
Ahmedabad-380054,Gujarat, India.

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **RBZ JEWELLERS LIMITED (CIN:L36910GJ2008PLC053586)** (hereinafter referred as '**the listed entity**'), having its Registered Office at Block – D, Mondeal Retail Park, Near Rajpath Club Road, S. G. Highway, Beside Iscon Mall, Ahmedabad-380054, Gujarat, India. 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 ("Review Period"), complied with the statutory provisions listed hereunder and also that the listed entity has proper broad 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 us and explanation provided by **RBZ Jewellers Limited** ("the listed entity"), {The Equity Shares of the entity got listed on the Stock Exchanges BSE Limited (BSE) and National Stock Exchange of India (Limited NSE) with effect from 27th December, 2023}.
- (b) The filings/ submissions made by the listed entity to the stock exchanges,
- (c) The website of the listed entity,
- (d) All other documents/filings, 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 (including amendments, modifications from time to time), whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments from time to time (*hereinafter referred to as "LODR"*);
- (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
- (c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and amendments from time to time (**Not Applicable for the period under review**);
- (d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and amendments from time to time (**Not Applicable for the period under review**);
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and amendments from time to time (**Not Applicable for the period under review**);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (**Not Applicable for the period under review**);
- (g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 and amendments from time to time (**Not Applicable for the period under review**);
- (h) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and amendments from time to time;
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and amendments from time to time;

and circulars/ guidelines issued thereunder;

We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:-



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/Fine/Show Cause Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
NIL										

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 (Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
NOT APPLICABLE										

We hereby report that, during 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.	<u>Secretarial Standards</u> The Compliances of the listed entity are in accordance with the applicable Secretarial Standard (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	N.A.
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All the applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entity. • 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	N.A.

3.	<u>Maintenance and disclosures on Website:</u> <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	N.A.
4.	<u>Disqualification of Director:</u> <p>None of the Directors of the Company are disqualified under Section 164 of the Companies Act, 2013.</p>	Yes	N.A.
5.	<u>To examine details related to Subsidiaries of listed entity:</u> <p>a) Identification of material subsidiary companies. b) Requirements with respect to disclosure of material as well as other subsidiaries.</p>	N.A.	Listed entity does not have any subsidiary.
6.	<u>Preservation of Documents:</u> <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	N.A.
7.	<u>Performance Evaluation:</u> <p>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.</p>	Yes	N.A.
8.	<u>Related Party Transactions:</u> <p>a) The listed entity has obtained prior approval of Audit Committee for all Related Party Transactions. 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 N.A.	N.A.

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	N.A.
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NIL
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	during the review period, no actions were taken against the Listed Entity or its promoters or directors or subsidiary.
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 I 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.	N.A.	No such event during the review period.
12.	<u>Additional Non-compliance, if any:</u> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	No	There was no any additional non-compliance observed for all SEBI regulation/ circular/ guidance note.etc. during the review period.

* Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'





Assumptions & Limitations of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the Securities and Exchange Board of India (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, VASANT PATEL & ASSOCIATES
Company Secretaries**



Date: 29/05/2024
Place: Ahmedabad
UDIN: F008530F000484324

(Vasant B. Patel)
Proprietor
F.C.S. No.: 8530
C.P. No.: 3848