



Date: 30.05.2024

**To,
The Listing Department
BSE Limited
The Stock Exchange, Mumbai
PhirozeJeejeebhoy Tower
Dalal Street
Mumbai- 400001**

Dear Sir/Madam,

Ref.Scrip Code: 511628

SUB: Annual Secretarial Compliance Report

Sir/Madam,

Pursuant to Regulation 24A of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed the Annual Secretarial Compliance Report for the year ended March 31, 2024.

This is for your information and records.

Thanking You
Yours faithfully
For IM+ CAPITALS LIMITED



**SAKSHI GOEL
COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl: Compliance Report issued by the Practising Company Secretary.



CHETNA BHOLA & ASSOCIATES

Company Secretaries
(A commercial unit of SCS Group)

Off.: D-66, Chhattarpur Enclave I, Delhi – 110074
376/12, Multani Chowk, Hisar, Haryana - 125001

Contact: 011-41675353; +91-7988842449

Email: csshukraa@gmail.com; chetnabhola@gmail.com

To
The Board of Directors
IM+ Capitals Limited
C-15, RDC, Raj Nagar,
Ghaziabad - 201001, Uttar Pradesh

SECRETARIAL COMPLIANCE REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

We have been engaged by **IM+ Capitals Limited** (CIN: L74140UP1991PLC201030), having registered office at C-15, RDC, Raj Nagar, Ghaziabad - 201001, Uttar Pradesh (hereinafter referred to as 'the Company'), to conduct an audit and issue Secretarial Compliance Report in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

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

Our responsibility is to verify compliances by the company with the provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

The Audit was conducted in accordance with the Guidance Note on Secretarial Compliance Report issued by the Institute of Company Secretaries of India ("ICSI").

Secretarial Compliance Report is enclosed herewith.

For M/s Chetna Bhola & Associates
Company Secretaries
Peer Review No.: 2573/2022

CHETNA
BHOLA

Digitally signed by
CHETNA BHOLA
Date: 2024.05.30 12:14:20
+05'30'

Chetna Bhola
Partner

Mem. No.: A41283

C.P. No.: 15802

UDIN: A041283F000494582

Date: May 30, 2024
Place: New Delhi



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SECRETARIAL COMPLIANCE REPORT OF IM+ CAPITALS LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

We have examined:

- (a) all the documents and records made available to us and explanation provided by IM+ Capitals Limited (CIN: L74140UP1991PLC201030), a Company incorporated under Companies Act, 1956 having registered office at C-15, RDC, Raj Nagar, Ghaziabad - 201001, Uttar Pradesh (“**the listed entity**” / “**the Company**”),
- (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, as amended from time to time;
- (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 (Buy-Back of Securities) Regulations, 2018; *[Not Applicable as there was no reportable event during the period under review]*
- (e) The 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 period under review]*
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *[Not applicable to the Company during the review period]*
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;



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

and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby report that, during the Review Period:

(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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Regulation 33 of the SEBI (LODR) Regulations, 2015: The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five/Sixty days of end of each quarter along with limited review report issued by the Statutory Auditors of the Company, other than the last quarter	Regulation 33 of the SEBI (LODR) Regulations, 2015	Non-submission of the financial results within the period prescribed timeline under regulation 33 of the SEBI (LODR) Regulations, 2015	BSE	Fine	The listed entity had made delayed submission of unaudited financial results for the quarter ended December 31, 2023	30,000	The listed entity had made delayed submission of unaudited financial results for the quarter ended December 31, 2023 and the same were submitted on February 20, 2024. In response to the above non-compliance, BSE had imposed monetary penalty/ fine of Rs. 35,400/- (inclusive applicable taxes) on the Company, which had been paid by the Company on March 19, 2024.	Due to unavoidable circumstances, the listed entity made delayed submission.	--

We further report that:

1. The Company has allotted 64,00,0000 equity shares upon conversion of equivalent number of warrants issued on Preferential basis to the person(s) belonging to Promoter and Non- Promoter category



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(b) The listed entity has taken the following actions to comply with the observations made in previous reports for the financial year 2022-23:

Sr. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended March 31, 2023	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	The Company received a mail on 03rd February, 2023 for the fine imposed by the exchange related to Corporate Governance Report for the quarter ended December, 2015 and the Company same day made a reply to the stock exchange that the Company has submitted the Report timely on 15.01.2016 and BSE on 06th February, 2023 replied that "As per acknowledgement the company had submitted the Regulation 27(2) for the quarter ended December 31, 2015." On 15.01.2016 (within due date), hence no fine will be levied.	The Company received a mail on 03rd February, 2023 for the fine imposed by the exchange related to Corporate Governance Report for the quarter ended December, 2015 and the Company same day made a reply to the stock exchange that the Company has submitted the Report timely on 15.01.2016 and BSE on 06th February, 2023 replied that "As per acknowledgement the company had submitted the Regulation 27(2) for the quarter ended December 31, 2015." On 15.01.2016 (within due date), hence no fine will be levied.	Regulation 27(2) of the SEBI (LODR) Regulations, 2015: The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within Fifteen days from the end of each quarter	The listed entity made delayed submission of Corporate Governance report for the quarter ended December 31, 2015	Refer column (2)	The listed entity made the submission of Corporate Governance report for the quarter ended December 31, 2015 within the prescribed timeline as confirmed from the acknowledgement
2.	The Company received a mail on 03rd February, 2023 for the fine imposed by the	The Company received a mail on 03rd February, 2023 for the fine imposed by the exchange related	Regulation 33 of the SEBI (LODR) Regulations, 2015: The listed entity shall submit quarterly and	The listed entity had made delayed submission of unaudited financial results for the quarter ended March	The listed entity had made the payment of monetary penalty Rs. 4,24,819/- (incl. GST) for Regulation 33 Financial Results (March 2018) vide UTR No. HDFCR52023020781015462 dated 07.02.2023 as imposed by BSE for such	The listed entity had made the payment of monetary penalty Rs. 4,24,819/- (incl. GST) for Regulation 33 Financial Results (March 2018) vide UTR No.



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	exchange related to Financial Results (Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended March 31, 2018 and the Company same day made a reply to the stock exchange that the Company has submitted the Report timely on 30.05.2018 (Acknowledgement attached) and BSE Ltd on 06th February, 2023 replied that It may be noted that on 30.05.2018 the company had submitted incomplete financial result (newspaper copy) for quarter/year ended March 2018. The complete financial result as per format was submitted on 3rd August 2018. Hence, fine was levied upto date of submission as per SEBI SOP Circular. Hence, company is required to pay the fine of Rs.424819/-	to Financial Results (Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended March, 2018 and the Company same day made a reply to the stock exchange that the Company has submitted the Report timely on 30.05.2018 (Acknowledgement attached) and BSE Ltd on 06th February, 2023 replied that It may be noted that on 30.05.2018 the company had submitted incomplete financial result (newspaper copy) for quarter/year ended March 2018. The complete financial result as per format was submitted on 3rd August 2018. Hence, fine was levied upto date of submission as per SEBI SOP Circular. Hence, company is required to pay the fine of Rs.424819/- (incl. GST).	year-to-date standalone financial results to the stock exchange within forty-five/Sixty days of end of each quarter along with limited review report issued by the Statutory Auditors of the Company, other than the last quarter	31, 2018 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015	non-compliance.	HDFCR52023020781015462 dated 07.02.2023 as imposed by BSE for such non-compliance.



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(incl. GST).					
3.	BSE vide email dated 14.09.2021 vide Ref No. SOP- (Review- September- 2021) has imposed a fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) to be paid by the company within 15 (fifteen) days of date of the said email communication/ letter, i.e. September 14, 2021 and The Company has paid the Fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) on 29.06.2022.	BSE vide email dated 14.09.2021 vide Ref No. SOP- (Review- September-2021) has imposed a fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) to be paid by the company within 15 (fifteen) days of date of the said email communication/letter, i.e. September 14, 2021 and The Company has paid the Fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) on 29.06.2022.	Regulation 33 of the SEBI (LODR) Regulations, 2015: The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter along with limited review report issued by the Statutory Auditors of the Company, other than the last quarter	The listed entity were made delayed submission of unaudited financial results for the quarter ended June 30, 2021, in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015	In response to the non-compliance, the Company vide its reply dated September 17, 2021 clarified the BSE that the Company have submitted the Financial Results for the quarter ended June 30, 2021 of the Company on the date of Board meeting itself i.e. August 12, 2021 and shared a copy of acknowledgement for the said submission. And The Company has paid the Fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) on 29.06.2022.	The Company vide its reply dated September 17, 2021 clarified the BSE that the Company have submitted the Financial Results for the quarter ended June 30, 2021 of the Company on the date of Board meeting itself i.e. August 12, 2021 and shared a copy of acknowledgement for the said submission. And The Company has paid the Fine of Rs. 47,200/- (Rupees Forty-Seven Thousand Two Hundred Only) on 29.06.2022.
4.	BSE vide email dated 14.12.2022 vide Ref No. SOP- CReview- December 2022 has imposed a fine of Rs. 5,900/- (Rupees Five Thousand Nine Hundred Only) inclusive of GST to be paid by the company within 15 (fifteen) days of date of the said email communication/	BSE vide email dated 14.12.2022 vide Ref No. SOP- CReview- December 2022 has imposed a fine of Rs. 5,900/- (Rupees Five Thousand Nine Hundred Only) inclusive of GST to be paid by the company within 15 (fifteen) days of date of the said email communication/ letter, i.e. December 29,	Regulation 33 of the SEBI (LODR) Regulations, 2015: The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter along with limited review report issued by the Statutory Auditors of the Company, other than the last quarter	The listed entity were made delayed submission of unaudited financial results for the quarter ended September 30, 2022, in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015	The Company had paid the monetary penalty of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 15.12.2022.	The Company had paid monetary penalty of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 15.12.2022 for delay submission of financial results for the quarter ended September 30, 2022, in terms of Regulation 33 of the SEBI (LODR) Regulations, 201d



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	letter, i.e. December 29, 2022 and The Company has paid the Fine of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 15.12.2022.	2022 and The Company has paid the Fine of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 15.12.2022.				
5.	BSE vide email dated 21.10.2022 vide RefNo. SOP-CReview-(21-Oct-2022) has imposed a fine of Rs. 2360/- (Rupees Two Thousand Three Hundred Sixty Only) inclusive of GST to be paid by the company within 15 (fifteen) days of date of the said email communication/letter, i.e. November 05, 2022 and The Company vide letter dated 31.10.2022 replied that Company is required to send the Annual Report to its shareholders not less than twenty-one days before the Annual General Meeting and the Company submitted the Annual Report on BSE on 05th	BSE vide email dated 21.10.2022 vide RefNo. SOP-CReview-(21-Oct-2022) has imposed a fine of Rs. 2360/- (Rupees Two Thousand Three Hundred Sixty Only) inclusive of GST to be paid by the company within 15 (fifteen) days of date of the said email communication/letter, i.e. November 05, 2022 and The Company vide letter dated 31.10.2022 replied that Company is required to send the Annual Report to its shareholders not less than twenty-one days before the Annual General Meeting and the Company submitted the Annual Report on BSE on 05th September, 2022 and the date of the meeting was 29th September 2022. The Annual Report was provided to the	Regulation 34(1) of the SEBI (LODR) Regulations, 2015: The listed entity shall submit to the stock exchange and publish on its website- (a) a copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders; (b) in the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting.	The listed entity were made delayed submission of Annual Report for the financial year ended March 31, 2022	The Company vide letter dated 31.10.2022 replied that Company is required to send the Annual Report to its shareholders not less than twenty-one days before the Annual General Meeting. We have submitted the Annual Report on BSE on 05 th September, 2022 and the date of the meeting was 29 th September 2022. The Annual Report was provided to the shareholders alongwith the Notice of Annual General Meeting before the prescribed period (i.e. before 23 days. Copy of Acknowledgement of the submission of Annual Report is enclosed for your reference and the Company has paid the Fine of Rs. 2360/- (Rupees Two Thousand Three Hundred Sixty Only) on 09.11.2022.	The Company had paid the Fine of Rs. 2360/- (Rupees Two Thousand Three Hundred Sixty Only) on 09.11.2022 as levied by BSE delayed submission of Annual Report for the financial year ended March 31, 2022, in terms of Regulation 34(1) of the SEBI (LODR) Regulations, 2015.



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	September, 2022 and the date of the meeting was 29th September 2022. The Annual Report was provided to the shareholders alongwith the Notice of Annual General Meeting before the prescribed period (i.e. before 23 days. Copy of Acknowledgement of the submission of Annual Report is enclosed for your reference and the Company has paid the Fine of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 09.11.2022.	shareholders alongwith the Notice of Annual General Meeting before the prescribed period (i.e. before 23 days. Copy of Acknowledgement of the submission of Annual Report is enclosed for your reference and the Company has paid the Fine of Rs. 5900/- (Rupees Five Thousand Nine Hundred Only) on 09.11.2022.				
6.	BSE Limited vide its email dated March 05, 2021 informed the listed entity about non-compliance of the Regulation 17(1) of the SEBI (LODR) Regulations, 2015 and imposed fine of Rs. 1,88,800/- (inclusive GST) and also informed that all the promoters' demat accounts would be frozen	BSE Limited vide its email dated March 05, 2021 informed the listed entity about non-compliance of the Regulation 17(1) of the SEBI (LODR) Regulations, 2015 and imposed fine of Rs. 1,88,800/- (inclusive GST) and also informed that all the promoters' demat accounts would be frozen if the compliance was not completed and	Composition of Board in compliance of Regulation 17(1) of the SEBI (LODR) Regulations, 2015	BSE vide mail dated Fri, Mar 5, 2021 it is observed that as per the latest shareholding pattern report the promoter name has been included in the list of promoters of the company and also informed that all the promoters' demat accounts would be frozen if the compliance was not completed and fines not paid.	The listed entity sent a communication email to BSE Limited dated March 08, 2021 stating that - "In respect of Regulation 17(1), the Company has fulfilled the composition of Board of Directors and Company has appointed Ms. Tanya Singhal (DIN: 08930315) as a woman director in the board of IM+CAPITALS LIMITED (Scrip code: 511628) w.e.f. 02.11.2020 in place of Mrs. Richa Mishra (DIN:00405282) who has resigned as a woman director on dated 02.11.2020 Therefore, there question of non-compliance does not arise."	The listed entity sent a communication email to BSE Limited dated March 08, 2021 stating that - "In respect of Regulation 17(1), the Company has fulfilled the composition of Board of Directors and Company has appointed Ms. Tanya Singhal (DIN: 08930315) as a woman director in the board of IM+CAPITALS LIMITED (Scrip code: 511628) w.e.f. 02.11.2020 in place of Mrs. Richa Mishra (DIN:00405282) who has resigned as a woman director on dated 02.11.2020 Therefore, there question of non-compliance does not



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<p>if the compliance was not completed and fines not paid. In reply of the above, the listed entity sent a communication email to BSE Limited dated March 08, 2021 stating that - "In respect of Regulation 17(1), the Company has fulfilled the composition of Board of Directors and Company has appointed Ms. Tanya Singhal (DIN: 08930315) as a woman director in the board of IM+CAPITALS LIMITED (Scrip code: 511628) w.e.f. 02.11.2020 in place of Mrs. Richa Mishra (DIN:00405282) who has resigned as a woman director on dated 02.11.2020. Therefore, there question of non-compliance does not arise."</p> <p>BSE vide mail dated 05h July 2021 on Tuesday stated that Company's representation</p>	<p>fines not paid. In reply of the above, the listed entity sent a communication email to BSE Limited dated March 08, 2021 stating that - "In respect of Regulation 17(1), the Company has fulfilled the composition of Board of Directors and Company has appointed Ms. Tanya Singhal (DIN: 08930315) as a woman director in the board of IM+CAPITALS LIMITED (Scrip code: 511628) w.e.f. 02.11.2020 in place of Mrs. Richa Mishra (DIN:00405282) who has resigned as a woman director on dated 02.11.2020. Therefore, there question of non-compliance does not arise."</p> <p>BSE vide mail dated 05h July 2021 on Tuesday stated that Company's representation for waiver of fine was placed before the "Committee for reviewing representation for Waiver of fines levied under Standard</p>				<p>arise."</p>



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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	for waiver of fine was placed before the "Committee for reviewing representation for Waiver of fines levied under Standard operating Procedure (SOP) and pursuant to decision of the committee, request for Waiver has been approved.	operating Procedure (SOP) and pursuant to decision of the committee, request for Waiver has been approved.				
7.	The listed entity had not complied the provisions of Regulation 7(1) SEBI (LODR) Regulations, 2015 and the Company vide its reply dated August 21, 2021 clarified the BSE that there was no change in the Registrar & Share Transfer Agent of the company and the Company has paid the Fine of Rs. 2,360/- on 09.11.2022.	In response to the said non-compliance, the Company vide its reply dated August 21, 2021 clarified the BSE that there is no change in the Registrar & Share Transfer Agent of the company and the Company has paid the Fine of Rs. 2,360/- on 09.11.2022.	Regulation 7(1) of the SEBI (LODR) Regulations, 2015: Intimation w.r.t. the appointment of Registrar and share transfer agent	No- compliance of regulation 7(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Company vide its reply dated August 21, 2021 clarified the BSE that there is no change in the Registrar & Share Transfer Agent of the company and the Company has paid the Fine of Rs. 2,360/- on 09.11.2022.	The Company had complied with the Regulation 7(1) of the SEBI (LODR) Regulations, 2015, although it had paid monetary penalty of Rs. 2,360 on 09.11.2022.



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(c) we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

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).	Yes	
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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI. 	Yes	
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 relevant document(s)/ section of the website 	Yes	
4.	Disqualification of Director: None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes, none of the Directors are disqualified.	
5.	Details related to Subsidiaries of listed entities: <ul style="list-style-type: none"> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as Other subsidiaries 	Yes	
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 the LODR Regulations.	Yes	



CHETNA BHOLA & ASSOCIATES

Company Secretaries
(A commercial unit of SCS Group)

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376/12, Multani Chowk, Hisar, Haryana - 125001

Contact: 011-41675353; +91-7988842449

Email: csshukraa@gmail.com; chetnabhola@gmail.com

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
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 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; or	Yes	
	(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.	N.A.	No such event reported during the period under review.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations 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 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 (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes, except in the matters as stated in this compliance report	



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries 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.	N.A.	No such event reported during the period under review.
13.	Additional non-compliances observed: No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported here.	Yes, except in the matters as stated in this compliance report	

For M/s Chetna Bhola & Associates
Company Secretaries

Peer Review No.: 2573/2022

CHETNA
BHOLA

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CHETNA BHOLA
Date: 2024.05.30
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Chetna Bhola
Partner

Mem. No.: A41283

C.P. No.: 15802

UDIN: A041283F000494582

Date: May 30, 2024

Place: New Delhi



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Email: csshukraa@gmail.com; chetnabhola@gmail.com

Assumptions & Limitation 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 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 M/s Chetna Bhola & Associates
Company Secretaries
Peer Review No.: 2573/2022

CHETNA
BHOLA

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CHETNA BHOLA
Date: 2024.05.30
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