

Jun 1, 2023

BSE LIMITED
Department of Corporate Services
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Scrip Code: **517166**

Sub: **Compliance under Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Secretarial Compliance Report duly issued by Practicing Company Secretary, for the financial year ended March 31, 2023.

Kindly take the same on record.

Thanking you.

Yours faithfully,
For **SPEL SEMICONDUCTOR LIMITED**



SANKARANARAYANAN SIVARAMAN (FCS 2918)
COMPANY SECRETARY

T.BALASUBRAMANIAN

FCS, M.C.S., B.B.A., PGD PM & IR

Company Secretary

Secretarial Compliance Report of SPEL SEMICONDUCTOR LIMITED for the year ended 31st March 2023.

To,
SPEL SEMICONDUCTOR LIMITED
5, CMDA Industrial Estate,
Maraimalai Nagar – 603 209

I, T. Balasubramanian have examined:

- (a) all the documents and records made available to us and explanation provided by SPEL Semiconductor 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 31st March 2023 ("Review Period") in respect of compliance with the provisions of :
 - (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - (ii) 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;
- (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.
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;



- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and Circulars / Guidelines issued thereunder:

and based on the above examination, I 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.

Sr.No	Compliance Requirement (Regulations, Circulars, guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Shareholding Pattern was filed delay for the 30 th Sep 2022	Within 30days has to be filed	Filed on 15 th Dec 2022
2.	Reconciliation of share capital was filed delay 30 th Sep 2022	Within 30days has to be filed	Filed on 23 rd Dec 2022

***Annual Listing Fee is Pending for the year 2022-2023 Rs 354000/- (Including GST)**

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

- (c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries by NCLT, SEBI, Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken e.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1.	SEBI	Non-submission of the Annual Report within the period prescribed under this regulation	fine 25960	paid
2.	NCLT	Non-payment of Salary and Gratuity to Ex-employees of the Company	Case is still pending	Pending.



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

Place: Chennai
Date: 31.05.2023


T. BALASUBRAMANIAN
FCS No.: 7987
C P No.: 3402
UDIN:F007987E000438527

