



E-LAND
APPAREL

Date: 29th July, 2020

The General Manager
Department of Corporate Services
BSE Limited
New Trading Ring,
Rotunda Building, 1st Floor,
P.J Towers, Dalal Street,
Fort, Mumbai - 400 001
Scrip Code: 532820

Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2020

Reference: SEBI Circular CIR/CFD/CMD1/27/2019 dated February 8, 2019

Dear Sir/Madam,

With reference to the SEBI Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed Annual Secretarial Compliance Report duly signed by Mrs. Sanam Umbargikar, Partner of M/s. DSM & Associates, Practicing Company Secretaries for the year ended March 31, 2020.

This is for your information and record.

For E-Land Apparel Limited


Mr. JAE HO SONG
Managing Director
DIN: 07830731



E-Land Apparel Limited

(Formerly known as Mudra Lifestyle Limited)

Regd Off :- Office No. 404, 4th Floor, Western Edge-I, Western Express Highway, Magathane, Borivali (East), Mumbai-400066
Tel: +91-22-4097 2600, Fax: +91-22-4097 2601, CIN : L17110MH1997PLC106945, Web : www.elandapparel.com

Secretarial Compliance Report of E-Land Apparel Limited
for the year ended 31st March, 2020

I, CS Sanam Umbargikar, partner of M/s. DSM & Associates, Company Secretaries, have examined:

- (a) All the documents and records made available to us and explanation provided by **E-Land Apparel 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/ filings, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March, 2020 ("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;
- (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 to the Listed Entity during Review Period);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (not applicable to the Listed Entity during Review Period);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (not applicable to the Listed Entity during Review Period);
- (g) Securities and Exchange Board of India (Issue and Listing of Non Convertible and Redeemable Preference Shares) Regulations, 2013 (not applicable to the Listed Entity during Review Period);



(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 above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirements (Regulations/ Circulars/ guidelines including specific clause)	Deviation	Observations/ Remarks of the Practicing Company Secretary
1.	As per regulation 13(3) of LODR, Statement of Investor Complaint to be filed with the exchanges on a quarterly basis, within twenty one days from the end of each quarter.	Statement of Investor Complaint for the quarter ended June, 2019 and December, 2019 was incorrectly filed at the exchange. Whereas the correct/ revised filing of the same was carried out by the Company.	No adverse comments to offer
2.	As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, effective from April 1, 2019, the "Closure of Trading Window" shall be applicable from the end of every quarter till 48 hours after the declaration of Financial Results.	Intimation to the Stock Exchange for Closure of Trading Window for the Quarter ended 31 st March, 2019, was filed on 4 th April, 2019 i.e. in delay of 4 days.	Exchange has not imposed any penalty for the delay till date.
3.	Persons mentioned in the Regulation 30(1) and 30(2) of SEBI (Substantial acquisition of Shares & Takeovers) Regulations, 2011, have to disclose their shareholding, pursuant to Regulation 30(3), within seven working days from the end of each financial year to every stock exchange where the shares of the target company are listed and at the registered office of the target company.	Annual Disclosure for the financial year ended 31 st March, 2019, and 31 st March, 2020, has been submitted by the promoter to the Company as well as Stock Exchange. However the same disclosures are not reflecting on the Portal of www.bseindia.com.	No adverse comments to offer



(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder in so far 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 either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circular/ guidelines issued thereunder:

Sr. No.	Action Taken by	Details of Violation	Details of action taken e.g. fines, warning letters, debarment etc.	Observations/ remarks of the Practicing Company Secretary, if any
NIL				

(d) The Listed Entity has taken following actions to comply with observations made in previous reports:

Sr. No.	Observations/ remarks of the Practicing Company Secretary, in previous reports	Observations made in the Secretarial Compliance Report for the year ended 31 st March, 2019	Actions taken by the Listed Entity/ Management Reply to the observations, if any	Comments of the Practicing Company Secretary
NIL				

*For DSM & Associates,
Company Secretaries*

*CS Sanam Umbargikar
Partner*

M.No.26141.

CP No.9394.

UDIN: A026141B000442095

Place: Mumbai.

Date: 13th July, 2020.

