

LATL:ASCR:REG24A:2024-25

Date: 28.05.2024

BSE Limited Listing & Compliance Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Listing & Compliance Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051
Security Code : 532796	Symbol : LUMAXTECH

Subject: Annual Secretarial Compliance Report pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with SEBI Circular No. CIR/CFD/CMDI/27/2019 dated 8th February, 2019, please find enclosed herewith, the Annual Secretarial Compliance Report of the Company for the Financial Year ended March 31, 2024 duly issued by Mr. Maneesh Gupta, Practicing Company Secretary (FCS 4982).

The above outcome shall also be made available on the website of the Company at www.lumaxworld.in/lumaxautotech.

You are requested to kindly take the above information in your records.

Thanking you,

Yours faithfully,

For Lumax Auto Technologies Limited



Pankaj Mahendru
Company Secretary & Compliance Officer
ICSI Membership No. A28161



Encl.: As stated above

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Secretarial Compliance Report
of
LUMAX AUTO TECHNOLOGIES LIMITED
for the financial year ended March 31, 2024

I, Maneesh gupta, Practicing Company Secretary have examined:

- (a) all the documents and records made available to us and explanation provided by **LUMAX AUTO TECHNOLOGIES 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 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;
 - (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not applicable to the Company during the 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 to the Company during the year under review;**
 - (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; – **Not applicable to the Company during the year under review;**
 - (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **-Not applicable to the Company during the year under review;**
 - (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable to the Company during the 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 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
None										

- (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	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
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specific clause)										
None										

(c) I 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), 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 relevant 	Yes Yes Yes	None None None



	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.	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	As on March 31, 2024, the Company has the following material Subsidiaries. (1) Lumax Mannoh Allied Technologies Limited and (2) Lumax Integrated Ventures Private Limited Note: Earlier IAC International Automotive India Private Limited was material subsidiary Company. During FY 2023-24, the Scheme of Amalgamation was filed with Hon'ble National Company Law Tribunal (NCLT) for the Merger between IAC International Automotive India Private Limited (Transferor Company) with Lumax Integrated Ventures Private Limited (Transferee Company). The Scheme was approved by the Hon'ble NCLT vide its order dated February 16, 2024. The certified copy of the order was filed with Registrar of Companies (ROC) on March 18, 2024 and consequently the Transferor Company was dissolved without being wound up w.e.f.



			March 18, 2024 (Effective Date). Post the Scheme became effective, Lumax Integrated Ventures Private Limited had applied for change of its name to IAC International Automotive India Private Limited which is pending for approval by Government of India, Ministry of Corporate Affairs.
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) 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.	Yes Yes	Company has obtained the Omnibus Approval from the Audit Committee for all the RPT's and the RPT transactions which exceeded the omnibus approval limits were duly ratified by the Audit Committee and in case of unforeseen transactions (not covered in Omnibus approval) the



			approval from Audit Committee was duly obtained.
9	<p>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.</p>	Yes	<p>The company is in receipt of an order passed by the Collector of Stamps (Karol Bagh), Office of the Sub-divisional Magistrate (Karol Bagh), Government of NCT of Delhi directing the payment of stamp duty of Rs. 16,41,981/- (including penalty of Rs. 1,49,271/-) with respect to the Amalgamation Order passed by the Hon'ble National Company Law Tribunal, Delhi Bench for the merger of Lumax Metallics Private Limited (Transferor Company) in Lumax Auto Technologies Limited (Transferee Company).</p> <p>The amount of Stamp duty along with the penalty imposed neither has any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.</p> <p>The Company has duly deposited the aforesaid amount with the respective Authority within the prescribed timelines given in the Order.</p>
10.	Prohibition of Insider Trading:	Yes	None



	The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.		
11.	<p>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.</p>	Yes	No action was taken by SEBI or Stock Exchanges during the review period.
12.	<p>Resignation of Statutory Auditors from the listed entity or its material subsidiaries</p> <p>The listed entity has 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</p>	N/A	During the period under review no resignation of Statutory Auditors took place.
13.	<p>No Additional Non-compliances observed: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	N/A	No non-compliance was observed for any SEBI regulation/circular/guidance note etc.

Place: New Delhi
Date: 15th May, 2024
UDIN: F004982F000374582

Signature
Maneesh Gupta
FCS No.: 4982
CP No.: 2945
PR No: 2314/2022

