

14th October, 2021

National Stock Exchange of India Limited, "Exchange Plaza", C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai-400051 Script Code: 532873 BSE Limited 25th Floor, New Trading Ring, Rotunda Building, PJ Towers, Dalal Street, Fort, Mumbai-400001 Security Symbol: HDIL

Subject:Disclosure under Regulation 24A of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)
and in terms of SEBI Circular No. CIR/CFD/CMDI/27/2019 dated February 08,
2019

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

Dear Sir / Madam,

With reference to the above captioned subject and Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & in terms of SEBI Circular No. CIR/CFD/CMDI/27/2019 dated February 08, 2019 we are enclosing herewith the Annual Secretarial Compliance Report of the Company for the Financial Year ended March 31, 2020 issued by Keyur J. Shah & Associates, Practicing Company Secretary.

Kindly take the same in your records and inform the Stakeholders accordingly

Thanking you,

For Housing Development and Infrastructure Limited.

Mimes

A N Manudhane Resolution Professional



(*M/s.* Housing Development and Infrastructure Limited is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. Its affairs, business and assets are being managed by the Resolution Professional, Mr. Abhay N Manudhane appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, Mumbai, vide order dated 20thAugust, 2019)

KEYUR J. SHAH & ASSOCIATES COMPANY SECRETARIES INSOLVENCY PROFESSIONAL | REGISTERED VALUER

SECRETARIAL COMPLIANCE REPORT OF HOUSING DEVELOPMENT AND INFRASTRUCTURE LIMITED

For the Financial Year ended on 31st March, 2020

- I, Keyur J. Shah & Associates, Company Secretaries have examined:
 - a) The data and documents made available to us by Mr. Abhay N. Manudhane (Resolution Professional) of M/s. HOUSING DEVELOPMENT & INFRASTRUCTURE LTD having CIN: L70100MH1996PLC101379 ("the Listed Entity/ Company") (M/s. Housing Development and Infrastructure Limited is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. Its affairs, business and assets are being managed by the Resolution Professional, Mr. Abhay N Manudhane appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, vide order dated 20th August, 2019);
 - b) the filings/ submissions made by the listed entity to the stock exchanges and made available to us by the Resolution professional;
 - c) website of the listed entity i.e., http://www.hdil.in/;
 - d) any other document/ filing, as may be relevant, which has been relied upon to make this certification.

For the year ended March 31, 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 applicable Regulations, circulars, guidelines issued thereunder; and
- b) The Securities Contract (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

 Image: Second system
 Image: Second system

 Image: Second

keyur@keyurjshah.com | csteam@keyurjshah.com

www.keyurjshah.com

1007, Sun Avenue One, Nr. Shreyas Foundation, Manekbaug Society, Ambawadi, Ahmedabad, Gujarat - 380015



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 as no securities were bought back by the Listed entity during the reporting period;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations,
 2014: Not Applicable as no securities were issued to the employees under Employee
 Stock Option Scheme or Employee Stock Purchase Scheme by the listed entity during
 the reporting period;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,
 2008: Not Applicable as no Debt securities were issued by the listed entity during the reporting period;
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations,2013: Not Applicable as no Non-Convertible and Redeemable Preference Shares were issued by the listed entity during the reporting period;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Other regulations as applicable and circulars, guidelines issued there under;



It may be noted that as per the provisions of IBC and provisions of Regulation 15 (2A) and (2B) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015(SEBI (LODR)) as amended from time to time, the provisions specified in regulation 17, 18, 19, 20 and 21 of the SEBI (LODR), 2015 shall not be applicable during the CIRP as on 20th August, 2019.

The provisions as specified in said regulations of the SEBI (LODR) shall not be applicable during the CIRP and the roles and responsibilities of the board of directors and the committees, specified in the respective regulations, shall be fulfilled by the interim resolution professional or resolution professional, as the case may be.

Based on the above examination, we hereby report that, during the Review Period (i.e., 01st April, 2019 to 31st March, 2020) *:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified below:

Sr. No.	Regulation Name /SEBI Circular	Regulation Number/	Compliance requirement	Deviations	Observations/ Remarks of the Practicing Company
	number	circular	(regulations/cir		Secretary
	10 10	dated	culars/		
	·	-	guidelines	2 C	
			including	· · · · · · · · · · · · · · · · · · ·	
	*		specific clauses)	ж.	
1.	SEBI (Listing	Regulation 7	The listed entity	Intimation of	Intimation of Compliance
	Obligations and		shall submit a	Compliance	Certificate under Regulation
	Disclosure		compliance	Certificate	7 was intimated to Stock
	Requirements)		certificate to the	under	Exchanges for half yearly
	Regulations, 2015	-	exchange, duly	Regulation 7	ended on September, 2019 &
			signed by both	was intimated	March, 2020 were made on
			that is by the SHAH &	to Stock Exchanges for	



	20		officer of the	half yearly	delay caused due to non -
	- 24		listed entity and	ended 'on	availability of employees of
	227		the authorized	September,	Compliance Team/Senior
	70		representative of	2019 & March,	Management of the Company
			the share transfer	2020 are filed	and also were not provided
		•	agent, wherever	beyond the due	the credentials \cdot of BSE and
			applicable, within	date.	NSE to the Resolution
			one month of end		Professional to do such
12		÷	of each half of the		compliance on timely
		2	financial year,	2 ×	manner, as informed by
2	9		certifying		Resolution Professional.
			maintaining		8 _ 4
	a		physical &		42. U
	8 . KI		electronic		
			transfer facility		
		14	either in house or	*	
			RTA as		
			applicable.	9	
2.	SEBI (Listing	Regulation 9	Preservation of	Supporting	We are unable to comment or
	Obligations and		documents	Documents to	such compliances require
	Disclosure	1.5		Acknowledge /	under the said Regulations a
	Requirements)			Substantiate the	Supporting Documents to
	Regulations, 2015	2		said compliance	Acknowledge / Substantiat
			3	of Regulation 9	the said compliance o
				are not	Regulation 9 are no
		*		provided.	available, as some of th
			55		permanent records are in th
			18. 		custody of investigatin
	5				agencies; therefore it is no
			2	1 1	Ŭ
		2	2. 9 1	•	Ŭ
3.	SEBI (Listing	Regulation	Filing of	The filing of the	made available, as informe by RP.
3.	SEBI (Listing Obligations and	Regulation 10		The filing of the reports,	agencies; therefore it is no made available, as informed by RP. The filing of the reports statements, documents
3.			Filing of information SHAH &		made available, as informed by RP. The filing of the reports

COMPANY SECRET



*	Requirements)			documents,	information with the
	Regulations, 2015	. 25		filings and	recognized stock exchange(s)
	1			any other	is not submitted within the
				information	prescribed due date by the
				with the	Company/ Resolution
	8 2 1			recognized	Professional. The said delay
		2		stock	caused due to non -
				exchange(s) is	availability of employees of
		6°-	a 14	not submitted	Compliance Team/Senior
		×		within	Management of the Company
			<i>u</i>	the prescribed	and also were not provided
		3 2		due date.	the credentials of BSE and
					NSE to the Resolution
					Professional to do such
					compliance on timely
		a			manner, as informed by
					Resolution Professional.
4.	SEBI (Listing	Regulation	The listed entity	Intimation of	 Intimation of statement as
	Obligations and	13	shall file with the	statement giving	per Regulation 13 for
	Disclosure		recognized stock	the number of	September, 2019 and
	Requirements)		exchange(s) on a	investor	March, 2020 quarter were
	Regulations, 2015	225	quarterly basis,	complaints	not intimated to BSE
	0		within twenty-		(Bombay Stock Exchange)
	4 <u>2</u>		one days from the		
			end of each		
		£1.	quarter, a	received during	
			statement giving	the quarter,	
			the number of		
E)			investor	during the	per Regulation 13 for
			complaints	quarter and	March, 2020 quarter was
	12		pending at the	* *	not intimated to NSE
			beginning of the		(National Stock Exchange)
				the end of the	and for September, 2019
	8 a. 8	A	received during		& December, 2019
				100/1	
	¥		ECP NOR. 881	4191	

KEYUR J. SHAH & ASSOCIATES COMPANY SECRETARIES INSOLVENCY PROFESSIONAL | REGISTERED VALUER

			the quarter,	intimated for	intimation were made on
			disposed of	few quarters	03.02.2020 & 29.01.2020
		ā .	during the	and for two	after the due date. The
			quarter and those	quarters the	said delay caused due to
		11 - 15 8 1	remaining	said statements	non -availability of
			unresolved at the	are filed beyond	employees of Compliance
			end of the quarter	the due date.	Team/Senior Management
	×		G		of the Company and also
			2	÷	were not provided the
					credentials of BSE and
				8	NSE to the Resolution
					Professional to do such
					compliance on timely
	<	10	R 6		manner, as informed by
	×	(<i>6</i>	Resolution Professional.
5.	SEBI (Listing	Regulation	The listed entity		Listing Fees is not paid by the
	Obligations and	14	shall pay all such		Company to the Stock
	Disclosure	×.	fees or charges,		Exchange as the Company is
	Requirements)	8	as applicable, to		under Corporate Insolvency
	Regulations, 2015		the recognized		Resolution Process (CIRP)
	25		stock		w.e.f. 20th August, 2019 and
			exchange(s), in	ad ♥1	the fees for the year 2019-20
		X	the manner	с.	due was not paid due to non-
			specified by the	40	availability of funds.
		÷	Board or the		
		10	recognized stock	,	
	6 5		exchange(s).		
6.	SEBI (Listing	Regulation	The chief	<u>8</u> 	The said Certificate is Signed
	Obligations and	17	executive officer		by Managing Director and not
	Disclosure		and the chief		by Chief Financial Officer of
	Requirements)	20 T	financial officer		the Company in the Annual
2	Regulations, 2015	2	shall provide the		Report of company for
			compliance	1255	Financial Year 18-19.
			12 CP NO. 88	14)?	
			Conta		
			ANY SECRI		н ¹⁹ и
6				F1	



			certificate to the		ia) # 5
			board of directors		
7.	SEBI (Listing	Regulation	Board of	Supporting	As, informed by the
	Obligations and	17, 18, 19,	Directors, Audit	Documents to	Resolution Professional the
	Disclosure	20 & 21	Committee,	Acknowledge /	Records of Board and
	Requirements)		Nomination and	Substantiate the	Committee minutes and it
	Regulations, 2015		remuneration	said compliance	related documents held ti
	0	4	committee,	of Regulation 17	the date of CIRP are i
	e 1		Stakeholders	to 21 are not	custody of Economic Offence
			Relationship	provided	Wing and so we are unable t
			Committee & Risk		comment on suc
			Management		compliances required unde
			Committee's		the said Regulations as th
			Regulation as per	±)	Supporting Documents
			SEBI (LODR),		Acknowledge / Substantia
			2015		the said compliance
					Regulation 17 to 21 are n
					provided to us fo
			1.4		verification.
8.	SEBI (Listing	Regulation	The listed entity	Supporting	We are unable to comment of
	Obligations and	22	shall formulate a	Documents to	such compliances require
	Disclosure	¥i =	vigil mechanism	Acknowledge /	under the said Regulations
	Requirements)		for directors and	Substantiate the	Supporting Documents
	Regulations, 2015	2	employees to	said compliance	Acknowledge / Substantia
		-	report genuine	of Regulation 22	the said compliance
		8	concerns.	are not	Regulation 22 are n
				provided.	provided.
					The Resolution Profession
		2	й А.		informed that he was n
			5. B	×	made available any of the
	0				documents/records
				*	regarding the said regulation
			SHAH	1	hence the same were n
			13	Pess	provided for audit purpose.
		12	E CP NO. 8	814)?)	
		а С	*Ce	LES CONTRACTOR	*
			ANY SECT	E.I.	



.

CEDI (T'	Domilation	Related party	Policy on	Policy on Related Party
SEBI (Listing	Regulation			Transaction is not updated or
	23		1	modified or reviewed since
Requirements)		y		01.10.2014.
Regulations, 2015		formulate a policy	modified or	
		on materiality of	reviewed since	
8		related party	01.10.2014	
	e.	transactions and		
		on dealing with		
		related party		
	4	transactions		
		including clear	ан <u>а</u>	
		threshold limits		
		duly approved by		
		the board of	1.1	13
		directors and		~
			27	т. Х
9		-		21
· · · · ·		×		1 9 1 3 1
× .	×			
-	6	5		
	z1			
	D 1 ti i		Intimation of	Intimation of Delated Dart
		· · · · · · · · · · · · · · · · · · ·	1	Intimation of Related Party
	23			Transaction under Regulation
				23 for March, 2019
				September, 2019 and March
Regulations, 2015				2020 Quarter were no
			Contraction in the second seco	intimated to the Stoc
		consolidated	September,	Exchanges till date. The said
·		financial results	2019 and	delay caused due to non
-		for the half year,	March, 2020	availability of employees of
	8	disclosures of	Quarter were	Compliance Team/Senio
	Obligations and Disclosure Requirements) Regulations, 2015	Obligations and 23 Disclosure Requirements) Regulations, 2015 SEBI (Listing Regulation Obligations and 23 Disclosure Requirements)	Obligationsand23transactions. 23.Disclosure(1) The listedRequirements)entityRegulations, 2015on materiality ofrelatedpartytransactionsandon dealing withrelatedpartytransactionsandon dealing withrelatedpartytransactionsincludingclearthresholdthresholdlimitsduly approved bytheboarddirectorsandsuch policy shallbereviewed bytheboarddirectors andsuch policy shallbereviewed bytheboarddirectors andsuch policy shallbereviewed bytheboarddirectors at leastonce every threeyearsandupdatedaccordinglySEBI(ListingRegulations, 2015from the date ofRegulations, 2015publication of itsstandaloneandconsolidatedfinancial resultsfor the half years	Obligations and Disclosure23transactions. 23.Related PartyDisclosure(1) The listedTransaction is not updated or modified or on materiality of reviewed since related partyTransaction modified or on materiality of reviewed since related partyRegulations, 2015II

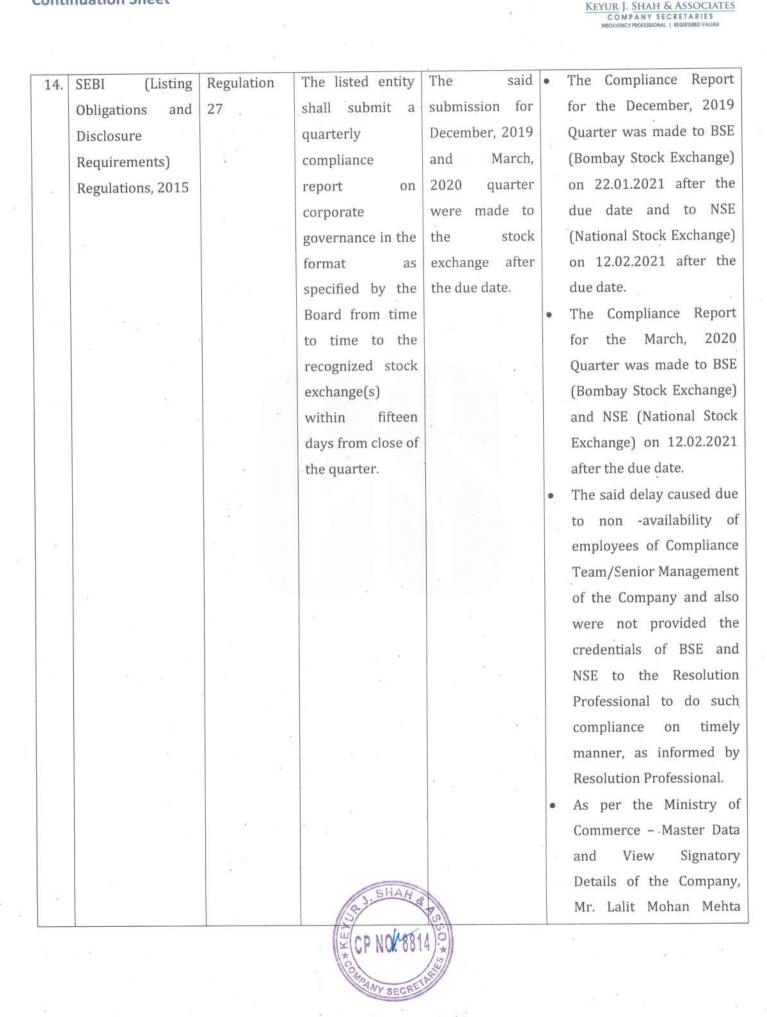
NY SECRE



		2	related party	not intimated to	Management of the Company
			transactions on a	the Stock	and also were not provided
	4				the credentials of BSE and
	-		consolidated	Exchanges.	
	2		basis, in the		NSE to the Resolutio
		a	format specified		Professional to do suc
			in the relevant		compliance on timel
		1	accounting		manner, as informed b
2.43			standards for		Resolution Professional.
			annual results to		20 17
			the stock	8	
	1.		exchanges and		35 E.
			publish the same	1	× ×
			on its website.		
11.	SEBI (Listing	Regulation	Corporate	Supporting	We are unable to comment o
11.	Obligations and	24	governance	Documents to	such compliances require
	Disclosure	21	requirements	Acknowledge /	under the said Regulations a
	Requirements)		with respect to	Substantiate the	Supporting Documents
			subsidiary of	said compliance	Acknowledge / Substantia
	Regulations, 2015		listed entity.	of Regulation 24	the said compliance
		*	listed entity.		Regulation 24 are no
					0
		1		provided.	provided.
					Subsidiaries are separa
		× 3		×	corporate entities ar
	12				managed by the Board
			14		Directors of the respectiv
					companies. RP has time an
			641		again requested the Directo
					of the subsidiaries to provid
			· · · ·	a *	the details, but due to not
			×		availability of relevan
		۵ ۱			documents from th
					subsidiary companies, th
		4	SHAH		same were not mad
			Se PS		available to the auditor for
			LECP NOLESTA		
			* CO		
			1310 018		



				÷	verification.
12.	SEBI Listing	Regulation	The independent	Supporting	We are unable to comment or
	Obligations and	25	directors of the	Documents to	such compliances require
с.	Disclosure		listed entity shall	Acknowledge /	under the said Regulations a
	Requirements)	×	hold at least one	Substantiate the	Supporting Documents t
	Regulations, 2015	9	meeting in a year,	said compliance	Acknowledge / Substantiat
			without the	of Regulation 25	the said compliance of
	8	12	presence of non-	are not	Regulation 25 are no
			independent	provided.	provided.
		1. C. C.	directors and		The Company is undergoin
		2	members of the		CIRP w.e.f. 20th August, 201
			management and		and in view of the sam
2			all the		pursuant to Section 17
			independent	an l ^{ee} jo	Insolvency and Bankrupto
			directors shall		Code, 2016, the powers of th
		4	strive to be	16 12	Board are suspended ar
			present at such		shall be exercised by the
	8 - 8 - 1 27 - 81 - 1		meeting		Resolution Professional.
13.	SEBI (Listing	Regulation	Obligations with	Supporting	We are unable to comment of
	Obligations and	26	respect to	Documents to	such compliances requir
	Disclosure		employees	Acknowledge /	under the said Regulations
	Requirements)	· · · ·	including senior	Substantiate the	Supporting Documents
	Regulations, 2015		management, key	said compliance	Acknowledge / Substantia
		26.	managerial	of Regulation 26	the said compliance
			persons, directors	are not	Regulation 26 are n
			and promoters	provided.	provided.
9					The Resolution Profession
		× .		-14 +1	informed that he was m
	<i>U</i>				made available any of t
					documents/records
2					regarding the said regulation
	at ₁₀ - 11 - 1		J.SHAH		hence the same were r
	10 N		130		provided for audit purpose.
			1 15 00 NA 2011	13	
			1 × UF NV. 0014	*	



.



				(Non-Executive
			a 9	Independent Director),
× -	5 . ·	2		
				Mr. Raj Kumar Aggarwal
				(Non-Executive
			a a 5.	Independent Director),
			34	Ms. Sandhya Baliga (Non-
				Executive Independent
		1807	* * * * * * * * * * * * * * * * * * *	Director), Mr. Hazari Lal
				(Non-Executive
				Independent Director)
		1.41		have filed Form DIR - 11 -
				Notice of resignation of a
				director to the Registrar
				and have resigned from
-				the post of Independent
	* ÷			Director as on
		8		27/09/2019,
				03/10/2019, 01/10/2019
	25		4 ⁴ •	and 27/09/2019. As per
			· · · ·	confirmation given by
1997				Resolution professional,
				the COC Members have
				not accepted the said
		2		resignation in the COC
		2		Meetings and so the said
		23		Independent Directors are
	19	6	a * . ⁰	continued to be disclosed
				under the Composition of
			· · ·	Board and Committee
			**************************************	under the quarterly
				compliance report on
	-			corporate governance as
	· · · ·		2. Snah &	per Regulation 27.
			and and on	
			(CP NO: 0014) *	
			Comp Any arcset	2
			TT SECT	



.

*

				0	N
15.	SEBI (Listing	Regulation	Disclosure of	Supporting	Necessary disclosures were
	Obligations and	30	events or	Documents to	made to the stock exchange
	Disclosure		information.	Acknowledge /	from time to time under the
	Requirements)	5 		Substantiate the	said regulation but there has
	Regulations, 2015			said compliance	been delay in filing certain
				of Regulation 30	disclosure. The policy for
2			5 8 9 1	are not	Determination of materiality
	5 y 2		2) 	provided.	is not available for
					verification and we are
		3			unable to comment on such
	28		(A - 4)		compliances required under
				8 8 - 1	the said Regulations as
			12		Supporting Documents to
	-		ж с.		Acknowledge / Substantiate
		a. *			the said compliance of
					Regulation 30 are not
					provided.
		е. Т		41 98	
16.	SEBI (Listing	Regulation	The listed entity	The	The Statement showing
	Obligations and	31	shall submit to	Shareholding	holding of securities and
	Disclosure		the stock	Pattern for	shareholding pattern
	Requirements)	e e	exchange(s) a	three quarters	separately for each class of
	Regulations, 2015		statement	are not	securities for September,
		~	showing holding	submitted to the	2019, December, 2019 and
		*	of securities and	Stock Exchanges	March, 2020 Quarter are not
			shareholding	1 a a	submitted to the stock
		* .	pattern	-	exchanges till date as the
			separately for		Company is under Corporate
		2	each class of	1	Insolvency Resolution
			securities, in the		Process (CIRP) and Payment
			format specified		to Depositories are not made
			by the Board	· * 2	due to non-availability of
			from time to the	and	funds and so details relating
			within S the	255	to the said Regulation are not
			E CP NR	814)*	
	· · · ·		*Con		
			ANY SE	CRE	



			following		provided by NSDL and CDSL
			timelines - (b) on	24 14	to the Resolution
		÷	a quarterly basis,		Professional.
			within twenty-		
h		×	one days from the		×
			end of each		
		2	quarter;		
5a			quarter,		а. -
		ē "			
17.	SEBI (Listing	Regulation	The listed entity	The Results of	The Statement of Cash Flow
	Obligations	33	shall also submit	March, 2019 for	was not a part of the financia
	and		as part of its	Financial Year	results submitted to the stock
	Disclosure		standalone and	2018-19 were	exchanges for the half yea
	Requirement	• 	consolidated	submitted	ended on March, 2019.
	s)	3	financial results	without 'the	
	Regulations,	2.4	for the half year,	Statement of	
	2015		by way of a note,	Cash Flows	
	0		statement of cash		
		8 ×	flows for the half-		
			year.		- 194 C
18.	SEBI (Listing	Regulation	The listed entity	Financial results	The Financial Results for
	Obligations	33	shall submit	for the	the September, 201
	and		quarterly and	September,	Quarter was made to BS
	Disclosure		year-to-date	2019, December,	(Bombay Stock Exchange
	Requirement	-	standalone	2019 & March,	& NSE (National Stoc
	s)		financial results	2020 were filed	Exchange) on 12.04.202
	Regulations,		Construction of the constr	with the stock	
	2015		exchange within		• The Financial Results for
	2013		forty-five days of		
	×			date of filing the	
			quarter and for	7	(Bombay Stock Exchange
			the last quarter		& NSE (National Stoc
		2	within sixty days	10	Exchange) on 12.04.202
			from the end of	101	Exchange) on 12.04.202
7.55			from the end of	814 2	



			the financial year	· · · · · · · · · · · · · · · · · · ·	after the due date.
			along with the	-	• The Financial Results for
			audit report		the March, 2020 Quarter
-	· · · · · ·		uuuntoport		was made to BSE (Bombay
× 1	* · · ·		6 ₂₅		Stock Exchange) & NSE
	18				(National Stock Exchange)
		× .			on 28.04.2021 after the
	ie	11 14	a 2		due date.
	3			·	
			*		• The said delay caused due
					to resignation of Statutory
		1.1			Auditors and non -
					availability of employees
-					of Compliance
		e			Team/Senior Management
	8				of the Company, as
					informed by Resolution
					Professional.
19.	SEBI (Listing	Regulation	The listed entity	Supporting	Supporting Documents to
	Obligations	34 & 36	shall submit to	Documents to	Acknowledge / Substantiate
	and		the stock	Acknowledge /	the said compliance of
	Disclosure		exchange and	Substantiate the	Regulation 34 & 36 are not
	Requirement	- 2	publish on its	said compliance	provided.
	s)		website- (a) a	of Regulation 34	
	Regulations,	10	copy of the annual	& 36 are not	
	2015		report sent to the	provided.	×
			shareholders		- As
2		24	along with the		
			notice of the		3 8
			annual general		a :: "
			meeting not later		
			than the day of		
			commencement of		
	1.17		dispatch to its	AH &	
			shareholders n M	1001100	
		5.5	Sharenoidais	1/2014 1:*	
			1/*/	1411	



EBI (Listing oligations ad isclosure equirement egulations, 015	Regulation 30 & 46	The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on		The Website of the Company is not maintained as per the said Regulation 30 & 46.
nd isclosure equirement egulations,	30 & 46	its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures	not maintained as per the said Regulation 30 &	
isclosure equirement egulations,		such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures	as per the said Regulation 30 &	said Regulation 30 & 46.
equirement egulations,		information which has been disclosed to stock exchange(s) under this regulation, and such disclosures	Regulation 30 &	
egulations,		which has been disclosed to stock exchange(s) under this regulation, and such disclosures		
egulations,		disclosed to stock exchange(s) under this regulation, and such disclosures	46.	
		exchange(s) under this regulation, and such disclosures		
015		under this regulation, and such disclosures	. 8 	
		regulation, and such disclosures	н 	
		such disclosures		
н н д 1 1				
т В. 24 11		shall be hosted on	and the second	
		the website of the		
		listed entity for a	2	
		minimum period		
		of five years and		3
		thereafter as per		
		the archival policy		
		of the listed		
		entity, as		
		disclosed on its		3
		website and shall		17 - 18
				速 - S
		and the second second	i) 2	
	1			
		0		
	- Mi			
			1 2 ×	
FBI (Listing	Regulation	n	Intimation of	Intimation of Certificate
	U			under Regulation 40 fo
				September, 2019 and March
				2020 Quarter were no
isclosule				Contraction of the second s
aquirament		1/3/	NY AL	×
Requirement)			1101	0.0
)}		bligations 40 nd isclosure equirement	EBI (Listing Regulation Additional Methods) BI (Listing Regulation Additional Methods) CBI (Listing Regulation The listed entity bligations 40 shall ensure that the share transfer agent and/or the in- house Share	Website and shall maintain a functional website containing the basic information about the listed entity. EBI (Listing Regulation The listed entity Intimation of bligations 40 shall ensure that Certificates and the share transfer under isclosure agent and/or the Regulation 40 in- house share for September,

ANY SECR



	Regulations,		as the case may	2020 Quarter	
	2015		be, produces a	were not	
		2	certificate from a	intimated to the	
		8	practicing	Stock Exchanges	
			company	×	
	2		secretary within		
		1	one month of the		
		и. т.	end of each half of		
			the financial year,		
			certifying that all		
			certificates have	- 48	4
	2		been issued		a Si 2. ⁵⁶ 0.
			within thirty days		
			of the date of		· · · · ·
			lodgment for		
		58	transfer, sub-		
		<u>.</u>	division,		e .
	12		consolidation,		0
			renewal,		
			exchange or		
			endorsement of		
		2	calls/allotment		3
		-	monies.		
22.	SEBI (Listing	Regulation	The annual report	Format of	Format of Corporat
	Obligations	34 & 53	shall contain any	Corporate	Governance Report as
	and	ā.	other disclosures	Governance	provided in the Annua
	Disclosure	-	specified in	Report and	Report 19-20 is not as per th
	Requirement		Companies Act,	Related Party	guidelines provided i
	s)		2013 along with	Disclosure as	Regulation 34 & 53.
	Regulations,		other	provided in the	
	2015	3	requirements as	Annual Report	
		×.	specified in	19-20 is not as	
			Schedule V.SHO	per the	
		8	these regulations.	guidelines	
			E CP NOL	8814).	
		1	16 L	Sales States	
2.4			MPANY SE	CREL	



O a D R s R	SEBI (Listing Obligations and Disclosure Requirement S)	Regulation 47	The listed entity shall publish the following	provided in Regulation 34 & 53. Supporting Documents to	We are unable to comment of such compliances require
O a D R s R	Obligations and Disclosure Requirement	1000	shall publish the	53. Supporting	
O a D R s R	Obligations and Disclosure Requirement	1000	shall publish the	Supporting	
C a D R s R	Obligations and Disclosure Requirement	1000	shall publish the	51	
a D R s R	and Disclosure Requirement	47		Documents to	Such compliances require
E R s R	Disclosure Requirement	1 : 	following	A .]	
R s R	Requirement			Acknowledge /	under the said Regulations a
s R			information in the	11 I.	Supporting Documents t
R	5)	1 1	newspaper:		Acknowledge / Substantiat
	· · · · · · · · · · · · · · · · · · ·) – P		of Regulation 47	
	Regulations,	9	meeting of the		Regulation 47 are no
2	2015		board of directors	provided.	provided.
			where financial		
			results shall be		×
		1. C	discussed		N
			(b)financial		71
			results, as		
		· · ·	specified in	8	
			regulation 33,		· 8.) *
			along-with the		
			modified		
			opinion(s) or		
		1	reservation(s), if		
			any, expressed by	2000 (* 1) 11	
			the auditor:		
			Provided that if	8	
			the listed entity		
		88	has submitted		
		5.0	both standalone	15	
			and consolidated		
840		5	and a feet and		
			financial results,	3. ···	2.
	15°		the listed entity	2	
			shall publish	HAH	
		1 - F	consolidated	a PS	5 (A) A
-	4		financial results	0 18814 9	



	Obligations	107	approvat CP NO 6 Documents	to such compliances required
24.		Regulation	In-principal Supporting	We are unable to comment on
			by advertisement	
			to shareholders	
			(d) notices given	
	6		in annual report;	
		2	directors report	
	5		explanation in	
	с		and its	
			audit committee	
			after review by	
	X		quarterly basis,	
		8	regulation 32 on	
*			regulation (1) of	
		*	specified in sub-	
		а 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 — 1914 —	variation(s) as	
		8 - L	deviation(s) or	
	1		c)statements of	
			are available.	
	0		of the listed entity	
			standalone results	3
	20 20		where the	3
	10 (g		exchange(s),	
	- n ^{- K}		entity and stock	
			website of listed	
			places, such as the	
			a reference to the	
*		2	as a foot note; and	
			stand-alone basis,	
			after tax, on a	
		· * · ·	and (3) Profit	
	-		Profit before tax	
	÷.,	٠	Turnover, (2)	



and		recognized stock	Acknowledge /	under the said Regulations as
Disclosure		exchange(s)	Substantiate the	Supporting Documents to
Requirement			said compliance	Acknowledge / Substantiate
s)	2		of Regulation	the said compliance o
Regulations,			107 and related	Regulation 107 and related
2015			Regulations in	Regulations in respect o
			respect of	Allotment of Equity Shares in
			allotment of	the Board Meeting held on
			Shares are not	30.05.2019 pursuant t
	- 12	•,	provided.	conversion of warrants to Mi
				Sarang Wadhawan, promote
				of the Company are no
				provided.
SEBI	Regulation 3	Communication	Supporting	We are unable to comment o
(Prohibition		or procurement of	Documents to	such compliances require
of Insider		unpublished price	Acknowledge /	under the said Regulations a
Trading)		sensitive	Substantiate the	Supporting Documents t
Regulations,		information	said compliance	Acknowledge / Substantiat
2015	F 1		of Regulation 3	the said compliance of
τ.		5	are not	Regulation 3 are no
			provided.	provided.
				The said delay caused due t
	<i></i>	č		non -availability of employee
	e 2			of Compliance Team/Senio
	2			Management of the Company
	8 	- 		as informed by Resolutio
			18. · ·	Professional.
SEBI	Regulation 5	An insider shall	Supporting	We are unable to comment of
(Prohibition	& 6	be entitled to	Documents to	such compliances require
of Insider		formulate a	Acknowledge /	under the said Regulations a
Trading)		trading plan and	Substantiate the	Supporting Documents
Regulations,		present it to the	saíd compliance	Acknowledge / Substantia
2015		compliance officer	of Regulation 5	the said compliance
2		for approval and	6 are not	Regulation 5 & 6 are no
		I UI HA AA	11101	
	Disclosure Requirement s) Regulations, 2015 SEBI (Prohibition of Insider Trading) Regulations, 2015 SEBI (Prohibition of Insider Trading) Regulations,	DisclosureRequirementRegulations,-2015-SEBIRegulation 3(Prohibition-ofInsiderTrading)-Regulations,-2015-SEBI-Regulations,-2015-SEBI-Regulations,-2015-SEBI-Regulations,-2015-SEBI-Regulations,-2015-SEBI-(Prohibition& 6of-Insider-Trading)-Regulations,-OfInsiderTrading)-Regulations,-Name-Segulations,-Segulations,-Segulations,-Segulations,-Station S-Station	Disclosure Requirement s) Regulations, 2015 SEBI (Prohibition of Insider Trading) Regulations, 2015 SEBI Regulations, 2015 Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations, 2015 SEBI Regulations Regulation 5 An insider shall & 6 be entitled to formulate a Trading) Regulations, SEBI (Prohibition (Prohibition (LinkrespectSubstantiate the said compliance of Regulation 107 and related Regulations, 2015SEBIRegulation 3 allotmentCommunication or procurement of unpublished price informationSupporting communication of Regulation 3 are not provided.SEBIRegulation 3 allotmentCommunication or procurement of informationSupporting communication of Regulation 3 are not provided.SEBIRegulation 5 allotmentAn insider shall formulate are are not provided.SEBIRegulation 5 allotmentAn insider shall formulate a Acknowledge / are are are are provided.SEBIRegulation 5 allotmentAn insider shall formulate a Acknowledge / are <br< td=""></br<>



	pub	olic disclosure	provided.	provided.
	pur	suant to which		The said delay caused due to
	tra	des may be		non -availability of employees
	car	ried out on his		of Compliance Team/Senior
	beł	nalf ir		Management of the Company,
· · · · ·	acc	ordance with		as informed by Resolution
	suc	h plan and the		Professional.
	dis	closures to be		
	ma	de by any	r	* ×
	per	son under this	a	8
	Cha	apter shal	l e e	*
	inc	lude those	2	4
	rel	ating to trading	5	€
	by	such person's	5	
	im	mediate		
	rel	atives, and by	7	
	any	y other person	1	
-	for	whom such	1	
2	pe	rson take	5	ž.
	tra	ding decisions		
Regula	tion 7 Dis	sclosures by	/ Supporting	We are unable to comment on
ibition	cer	tain persons	- Documents to	such compliances required
Insider	COL	ntinual	Acknowledge /	under the said Regulations as
ng)	dis	closure	Substantiate the	Supporting Documents to
ations,			said compliance	Acknowledge / Substantiate
÷.			of Regulation 7	the said compliance of
	×- (;):		are not	Regulation 7 are not
		1941	provided.	provided.
*				The said delay caused due to
				non -availability of employees
- ¹⁴				
с [*]				of Compliance Team/Senior
				Management of the Company,
		0.J.SHAF	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		A.SHAF	03554	Management of the Company,
		AJ.SHAF	102550 14 102550 14	Management of the Company, as informed by Resolution
	ibition	Image: state s	Image: state s	Image: second



28.	SEBI	Regulation 8	Code of Fair	Supporting	We are unable to comment on
	(Prohibition	& 9	Disclosure and	Documents to	such compliances required
	of Insider		Code of Conduct	Acknowledge /	under the said Regulations as
	Trading)	23		Substantiate the	Supporting Documents to
	Regulations,			said compliance	Acknowledge / Substantiate
	2015			of Regulation 8	the said compliance of
	2015		2 1	& 9 are not	Regulation 8 & 9 are not
		20 M		provided.	provided.
		1		provided.	The said delay caused due to
14					
		8		<i>a</i>	non -availability of employees
-	8				of Compliance Team/Senior
					Management of the Company,
2				*	as informed by Resolution
1	19 19		Ð.		Professional.
29.	SEBI	Schedule B	Trading	Intimation of	• The Intimation of Closure
	(Prohibition		restriction period	Closure . of	of Trading Window Under
	of Insider		can be made	Trading Window	for the March, 2019
	Trading)		applicable from	Under the	Quarter was made to BSE
	Regulations,		the end of every	Insider Trading	(Bombay Stock Exchange)
	2015		quarter till 48	Code for March,	& NSE (National Stock
		1	hours after the	2019 & June,	Exchange) on 04.04.2019
		2	declaration of	2019 were filed	after the due date.
			financial results.	beyond the due	• The Intimation of Closure
				date	of Trading Window Under
			(z) ⁽²		for the June, 2019 Quarter
			4	-	was made to BSE (Bombay
					Stock Exchange) & NSE
			- 80 		(National Stock Exchange)
		4 DI 20	20.0		on 04.07.2019 after the
			· · · ·		due date.
30.	SEBI	Schedule B	Trading	Intimation of	Intimation of Closure of
50.	(Prohibition		restriction period	20	
	of Insider		can be smade		
_	or monder		can be shidle	and window	

E

CP NO, 881

ANY SECR

2018 .

		3			
(1	Trading)		11	Under the	(Bombay Stock Exchange) &
	Regulations,		the end of every	Insider Trading	NSE (National Stock
	2015		quarter till 48	Code for	Exchange) for September,
		-	hours after the	September,	2019, December, 2019 and
		5	declaration of	2019, December,	March, 2020 Quarter.
12			financial results.	2019 and March,	
		-	46 	2020 Quarter	
	17			were not	×.
		8		intimated to the	50
				Stock Exchanges	Ч. н
3	1. SEBI	Regulation	Listed entities are	Intimation of	Intimation of Share
	(Depositories	55A	required to	Share	Reconciliation of Share
	&		submit	Reconciliation of	Capital Audit Report (55A)
	Participants)	0, 2 (2)	Reconciliation of	Share Capital	for September, 2019,
	Regulations,	8	Share Capital	Audit Report for	December, 2019 and March,
	1996		Audit Report on a	September,	2020 Quarter were not
	2		quarterly basis to	2019, December,	intimated to the Stock
		-	the stock	2019 and March,	Exchanges till date as the
			exchanges within	2020 Quarter	Company is under Corporate
- - a			30 days from the	were not	Insolvency Resolution
			end of the	intimated to the	Process (CIRP) and Payment
			Quarter.	Stock Exchanges	to Depositaries are not made
					due to non-availability of
		946) 11			funds, so details relating to
			2		the said Regulation are not
		2	52 2		provided by NSDL CDSL to
					the Resolution Professional.
		2			
3	2. SEBI	Regulation	Manner of	Intimation of	Intimation of certificate
	(Depositories	74	surrender of	certificate under	under Regulation 74 for
12	and		certificate of	Regulation 74	March, 2019 & June, 2019
	Participants)		security 74. (5)	for March, 2019	Quarters are not intimated to
2	Regulations,		Within 2 fifteen	June, 2019	the Stock Exchanges till date
	NOTES STATES		121	1 Coll	

NY SECR

days of receipt of Quarters are not and for September, 2019,





		the certificate of	intimated to the	December, 2019 & March,
	· · · · · · · · · · · · · · · · · · ·	security from the		
		participant the	*	
		issuer shall		BSE (Bombay Stock
		confirm to the		
		depository that		
	1	securities	Ĩ	NAME DAY AND DAY OF
	ж т.	comprised in the	- 14 	and a second
		said certificate	100 C C C C C C C	
		have been listed		
×		on the stock	0	of Compliance Team/Senior
а — с — с		exchange or		
24		exchanges where	date.	and also were not provided
		the earlier issued		the credentials of BSE and
9		securities are		NSE to the Resolutior
		listed and shall	a	Professional to do such
8		also after due		compliance on timely
	(%)	verification		manner, as informed by
		immediately		Resolution Professional.
	5 C	mutilate and		2 · · · · ·
¥1	2	cancel the	-	
		certificate of	045	
		security and		a
		substitute in its	2	
x 2		record the name		a a a
		of the depository		
		as the registered		
		owner and shall		
<i>12</i>		send a certificate		
	6	to this effect to	20	
		the depository		
		and to every stock	1	
		exchange where		
		1/0-1	TA	
		the security is	8814 00	
		X CF N	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
		HIPA NY	SECRETA	×



			1. 1		· · · · · · · · · · · · · · · · · · ·
	£		listed: Provided		8 I *
			that in case of		627
	a a		unlisted		
	a		companies the		
			condition of		
	-		listing on all the	10 A	
			stock exchanges		
		. <i>1</i>	where earlier	×	
	5		issued shares are		
		107.0	listed, shall not be		
			applicable.	0	54 54
33.	SEBI (SAST)	Regulation	Every person,	Supporting	Supporting Documents t
1	Regulations, 2011	30(1) and	who together with	Documents to	Acknowledge / Substantiat
	and a second	30(2)	persons acting in	Acknowledge /	the said compliance of
	d.		concert with him,	Substantiate the	Regulation 30 are no
			holds shares or	said compliance	provided.
			voting rights	of Regulation 30	
			entitling him to	are not	The Resolution Profession
	4. A.		exercise twenty-	provided.	informed that he was no
			five per cent or		made available any of th
	10 °		more of the voting		documents/records
			rights in a target	900	regarding the said regulation
			company, shall		hence the same were no
		41	disclose their		provided for audit purpose.
			aggregate		1 1 1
			shareholding and		- 20
			voting rights as of		
			the thirty first day		41 1924 - 17
	5. C		of March, in such	-	
			target company in		
		2°	such form as may		· · ·
	8		be specified. (2)		
	×		The promotor. St	AHO	
			every starget	a PS	
			every // //arget	100/1	



		1			
		ð:	company shall		
			together with		
		2	persons acting in		
*		10 A	concert with him,		
		20	disclose their		
2			aggregate		* . * * *
			shareholding and	-	
			voting rights as of		,
°			the thirty first day		
		ð.	of March, in such	μ.	
			target company in	5° , =	2
			such form as may	1 A A	
			be specified		
34.	SEBI (SAST)	Regulation	Disclosure of	Supporting	We are unable to comment on
	Regulations, 2011	31	encumbered	Documents to	such compliances required
	Ū		shares	Acknowledge /	under the said Regulations as
		÷ 1		Substantiate the	Supporting Documents to
				said compliance	Acknowledge / Substantiate
		*		of Regulation 31	
			e	are not	
				provided.	provided.
				1	
÷					The Resolution Professional
					informed that he was not
		1		1. S.	made available any of the
	11	2	· · · · ·		documents/records
		4			regarding the said regulation,
					hence the same were not
			2 2		provided for audit purpose.
35.	SEBI Circular No.		The listed entity/	Supporting	We are unable to comment on
55.		14/2010 dated			
	CIR/CFD/CMD1/114/2019 dated			······································	
	18" October, 2019.		subsidiary shall		under the said Circular as
1.	3		ensure that the	A P	
			conditions as	said compliance	Acknowledge / Substantiate
			X CP NO.	12	S 8 5
	1 X X		OMPANY ST	CREE	
			1 01		



		mentioned in 6(A)	of the said	the same are not provided.
		and 6(B) above	Circular are not	
		are included in	provided.	The Resolution Professional
	ж. Т	the terms of	×	informed that he was not
		appointment of		made available any of the
		the statutory	1 B.	documents/records
	1	auditor at the		regarding the said regulation,
		time of	1	hence the same were not
		appointing/re-		provided for audit purpose.
2		appointing the		
		auditor. In case		
2		the auditor has		
		already been		
		appointed, the		· · · · · · · · · · · ·
		terms of		
		appointment shall		7
		be suitably		
		modified to give	100	
	4	effect to 6(A) and		
		6(B) above.		
36.	SEBI Circular No.	Disclosure	Intimation of	Intimation of Disclosure
	SEBI/HO/DDHS/CIR/P/2018/14	requirements for	Disclosure	under the said circular was
	4 dated 26th November, 2018	large entities	under the said	made to the Stock Exchanges
8			circular was	on 23.05.2019 after the due
			made to the	date.
		10 °	Stock Exchanges	
			after the due	
		· · ·	date.	9 × 9
37.	SEBI Circular No. CIR/CFD/CMD-	If any listed entity	Financial results	Financial results for the
	1/142 /2018	does not submit	for the	September, 2019, December,
		its financial	September, •	2019 & March, 2020 were
		results in	2019, December,	filed with the stock exchange
	9. N.	accordances. With	2019 & March,	beyond the due date of filing
	X	the timelines	2020 were filed	the same and Detailed
		₩ CP NO	1814 1:4	
	4	Comp	ALL	
		ANY SE		e ga di



	1	specified in	with the stock	reasons for such delay was
		Regulation 33 of	exchange	disclosed by RP in his report
		Listing	beyond the due	attached with financial
	347.	Regulations, the	date of filing the	results submitted to the Stock
		listed	same	Exchanges.
		entity shall	8	a 8 a
		disclose detailed	1 52	
	6	reasons for such		
		delay to the stock	1	
		exchanges within	a. : 	
	2	one	2	
		working day of		
		the due date of		
		submission		3
	.20	for the results as		
2		required under		
		Regulation 33.		5 941
	×	4		· 3 ·
38.	BSE Circular No	. (Exchange has		
195	LIST/COMP/40/2018-19	introduced facility		Charlengerstern, marke information marketern market
	February 08, 2019	-	not filed to the	10
		Report in XBRL		Financial Year 18-19.
	8		for the Financial	
	8	Regulation 34 of		
		Securities and		
		Exchange Board		
		of India		с.
4		(Listing		2 15
	×	Obligations and _		
		Disclosure		8
		Requirements	3	
		Regulations,	222	. I.
×.		2015) Filings 0, 8	1914)?	i si
		Conto	J.S.	
		ANY SEC	R	
		and and an		



		in respect of		
	*	Annual Report	20	5.
	×	has to be filed by	4	
		all listed entities	13 D	
	8 U	in XBRL mode in		5 8
		addition		5
		to the currently	- 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12	÷
8		used PDF mode		
	р. 	mandatorily, for		
6	- S	periods ending		
	1 0	March 31,		
t?	×	2019.		
39.	SEBI Circular No.	The listed entity	Supporting	We are unable to comment on
	CIR/CFD/CMD/13/2015 dated	shall comply with	Documents to	such compliances required
	November	the provisions	Acknowledge /	under the said Circular as
	30, 2015 and	and disclosure as		Supporting Documents to
	Circular No.	per the said	said compliance	Acknowledge / Substantiate
	SEBI/HO/CFD/CMD1/CIR7	circular for		the same are not provided.
	/P/2018/149 dated December 7,	disclosure of	Circular are not	The Resolution Professional
	2018 - &	holding of	provided.	informed that he was not
	Circular No.	specified		made available any of the
	SEBI/HO/CFD/CMD1/CIR/P/201	securities		documents/records
	9/36	and shareholding	8	regarding the said regulation,
	dated March 12, 2019 -	pattern under		hence the same were not
	Modification of	Annexure-1	8	provided for audit purpose.
	circular dated December 7, 2018			0 A
	on	Further, Ministry		
	'Disclosure of _ significant		1	*
	beneficial	Affairs vide	H 2	
	ownership in the shareholding	111 111 111 111 111 111 111 111 111 11		
	pattern'	June 14, 2018 has		
	х.	notified	A S	
		the Companies	Pess	1 A A
		(Significant PNO.	8814)?	
123		*Con	Sales Contraction	
		ANY SE	CREI	



		Beneficial		
	<i>u</i>	Owners) Rules,		
	÷	2018 under which		
		various		a - 2
		requirements		
		pertaining to _		
		disclosures	· * *	<i>.</i>
	8	regarding		
	а. С	Significant		
		Beneficial Owners	0 to	
	۰	have		1.007
		been specified.		
			14	
40.	CIR/CFD /POLICYCELL/3/2015	Deficiencies in	Supporting	We are unable to comment on
	dated 05 th August, 2015	disclosures	Documents to	such compliances required
	11	related to Pledge	Acknowledge /	under the said Circular as
	10 ° 10 a	of Shares	Substantiate the	Supporting Documents to
105			said compliance	Acknowledge / Substantiate
			of the said	the same are not provided.
			Circular are not	The Resolution Professional
			provided.	informed that he was not
	Y Y	2 4		made available any of the
				documents/records
				regarding the said regulation,
	9			hence the same were not
				provided for audit purpose.
	â.			provided for date parpooer

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

As, informed by the Resolution Professional the Records of Board and Committee Meeting minutes and its related documents and records as per above mentioned Regulations and Circular / Guidelines held till the date of CIRP are in custody of

WY SECT



Economic Offences Wing and in view of the same, we are unable to comment on such compliances required under the said Regulations as the Supporting Documents to Acknowledge / Substantiate the said compliance are not provided to us for verification. Further, we are unable to verify/comment on the Committee of Creditor's minutes of the Company in relation to Regulations and circulars/ guidelines mentioned above, as not provided by the Resolution Professional due to the confidentiality issues.

(c) There were no 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 circulars/ guidelines issued there under expect:

Sr.	Action taken	Details of violation	Details of action	Observations/
No.	by	1200	taken	remarks of the
		34	(e.g., fines, warning	Practicing
			letter, debarment,	Company
			etc.)	Secretary, if any.
1	NSE (National	Non-compliance with	Regulation 6(1) and	As informed by the
	Stock	Regulation 6 & Regulation	7(1) of SEBI (Listing	Resolution
	Exchange)	7 of SEBI	Obligations &	Professional the
		(LODR)Regulations, 2015	Disclosure	said fine of Rs
			Requirements)	2,14,760 levied by
		<u>1</u> 2 02	Regulations, 2015,	NSE (National Stock
		2	according to which	Exchange) is not ye
			the listed entity shall	paid by the
			appoint a qualified	Company.
	2	×	company secretary as	
			the compliance officer	
	27		and appoint a share	
			transfer agent	
			respectively. The said	
		анан санан сан Санан санан сан	compliance	20
			monitored by the	
			Exchange as per SOP	-
		a.J.SHAH &	guidance note issued	
		A DE NA COLT	000	

CONTRANY SECRET



to companies. It is observed that the company has failed to submit reconciliation of share capital audit report for the guarter ended March 31. 2020. Hence, Fine payable (Inclusive of 18% GST) of Rs. 2,14,760 levied for entire quarter for non-compliance with regulation 6(1) and 7(1).

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

Sr.	Regulation	Observations	Observations made in	Actions taken	Comments of the
No.	Name/ SEBI	of the PCS in	the secretarial	by the listed	Practicing
	Circular	the previous	compliance report for	entity, if any	Company
	number*	reports	the year ended		Secretary on the
			31.03.2019		actions taken by
		÷			the listed entity
			Not Applicable		the lister entry

Note:

 Pursuant to an order dated 20th August, 2019 of the National Company Law Tribunal (NCLT), Mumbai Bench, Corporate Insolvency Resolution Process (CIRP) has been initiated against M/s. Housing Development & Infrastructure Ltd ("the Company") as per Section 7 of the Insolvency and Bankruptcy Code, 2016.

 Mr. Abhay N. Manudhane, a registered insolvency resolution professional having Registration No. IBBI/IPA-001/IPP00054/2017-18/10128 was appointed as Interim

CP N2 881

Y SEC



Resolution Professional as per order of NCLT, and was further confirm and appointed as Resolution Professional in the Second Meeting of the Committee of Creditor (COC) held on 08th January, 2020.

 Mr. Abhay N. Manudhane, the RP during the CIRP Process has appointed us to carry out the audit of the Company for the purpose of issue of Secretarial compliance report as required under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the corporate debtor for the financial year.

Place: Ahmedabad Date: 23rd September, 2021

For, Keyur J. Shah and Associates

CS Keyur J. Shah FCS No.: 9559 CP No.: 8814 UDIN: F009559C000993047

Note: We have conducted online verification & examination of records, as facilitated by the Resolution Professional due to second wave of COVID-19 and imposition of lockdown thereof for the purpose of issuing this report.

*[Disclaimer: This Report is prepared based on the information and explanation made available to us by Mr. Abhay N. Manudhane, Resolution Professional, as were made available with them. After initiation of CIRP process the Resolution Professional has made efforts to obtain relevant information and data from the Corporate Debtor and has complied with certain compliances applicable to the company based on data available to them and the same was provided to us for the purpose of audit. Certain documents which could not be verified in course of audit as mentioned in this report is not available with Resolution Professional. Further, we are unable to verify/comment on the Committee of Creditor's minutes of the Company and other related documents of Corporate Insolvency Resolution Process, as not provided by the Resolution Professional due to the confidentiality issues. Hence, this report is prepared based on limitation of data.]