

DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED

UNIT NO 1003 CHAMBERS. CHAKALA. NEAR W.E.H METRO STATION, ANDHERI KURLA ROAD,
ANDHERI EAST. MUMBAI 400069
Email info@dol-hinoffshore.com



30th May, 2023

To,
Corporate Relations Department
BSE Limited
2nd Floor, P.J. Towers,
Dalal Street,
Mumbai – 400 001
SCRIP CODE : 522261

To,
Corporate Relations Department
National Stock Exchange of India Ltd
Exchange Plaza, Plot No. C-1, Block-G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051.
SYMBOL : DOLPHINOFF

Sub: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2023

Dear Sir/ Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 and circulars issued by NSE and BSE dated March 16, 2023 and April 10, 2023, please find enclosed herewith Annual Secretarial Compliance Report for the financial year ended on March 31, 2023 issued by M/s. R. K. Choksi & Co., Practicing Company Secretaries.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,

For, Dolphin Offshore Enterprises (India) Limited

Dharen Shaibal Savla
Chairman & Director
DIN: 00145587

Encl: a/a



Secretarial Compliance Report of Dolphin Offshore Enterprises (India) Limited for the financial year ended 31st March, 2023.

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Dolphin Offshore Enterprises (India) Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Unit No. 1003 Chambers, Chakala Near W.E.H Metro Station, Andheri Kurla Road, Andheri (East) Mumbai MH 400069 IN Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, CS Rutesh Choksi, Practicing Company Secretary have examined"

- (a) all the documents and records made available to us and explanation provided by Dolphin Offshore Enterprises (India) 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 report, for the financial year ended 31st March, 2023 ("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)

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539



Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



Regulations, 2018;

- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; This was not applicable to the listed Entity
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; This was not applicable to the listed Entity
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; This was not applicable to the listed Entity
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; This was not applicable to the listed Entity
- (g) 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:

1. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified In Annexure-1:
- (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 Com-	Management Response	Remarks
---------	---	--------------------------	------------	-----------------	----------------	----------------------	-------------	---	---------------------	---------

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539



Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



specific clause)								pany Secretary		
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
NIL.										
SINCE THE COMPANY WAS UNDER THE IBC FROM JULY, 2019 UNTILL TILL 29TH SEPTEMBER, 2022, NO ANNUAL SECRETARIAL COMPLIANCE CERTIFICATE WAS OBTAIN IN THE PREVIOUS YEAR BY THE MANAGEMENT OF THE COMPANY SINCE THE POWERS OF THE BOARD OF DIRECTORS WERE SUSPENDED AND THE SAME WERE TO BE EXERCISED BY RP. PLEASE NOTE THAT THE RESOLUTION APPLICANT GOT CONTROL OF THE COMPANY WEF JANUARY 02.2023.										

- ii. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:



Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539

Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	NA	There are no events of Appointment/Resignation of auditor resigned within 45 days from the end of a quarter of a financial year or after 45 days from the end of a quarter of a financial year M/s. Kavita Birla & Co, Chartered Accountants, (ICAI FRN: 013208C) who has resigned from the position of Statutory Auditors, with effect from closing of business hours of February 28, 2023.
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p>	NA	NONE

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539



Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



	<p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>	<p>NONE</p> <p>NONE</p> <p>NONE</p> <p>NONE</p>
--	---	--	--

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539



Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.

Rkchoksi



	<p>management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in</p>	NA	<p>There are no information available of any material Subsidiary</p>

III. I hereby report that, during the review period the compliance status of the listed entity is appended as below:



RKChoksi



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).</p>	NO	<p>The Company was under IBC till 29th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023.</p> <p>As per the provisions of IBC, the powers of the Board of Directors are suspended and the same are vested with the Resolution Professional.</p> <p>There were no proper Board-processes and compliance mechanism in place till the new management has taken over.</p>

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539

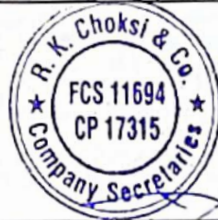


Rkchoksi

Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



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 is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	NA	As per the provisions of IBC, the powers of the Board of Directors were suspended and the same are vested with the Resolution Professional.
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies	NA	There are no information available of any material Subsidiary
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	YES	-



Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539

Rk Choksi

Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.



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.	NO	As per the provisions of IBC, the powers of the Board of Directors are suspended and the same are vested with the Resolution Professional.
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.	NO	As per the provisions of IBC, the powers of the Board of Directors are suspended and the same are vested with the Resolution Professional. there are no proper Board-processes and compliance mechanism in place.
9.	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.	NO	The Company was under IBC till 29th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023.





10	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	NO	<p>The Company was under IBC till 29th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023.</p>
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>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</p>	NO	<p>BSE & NSE has Suspended the Company due to Penal reasons & Suspended due to Procedural reasons.</p>
12	<p>Additional Non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>		<p>The Company was under IBC till 29th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023, the company made the</p>





Note:

1. Initiation of Corporate Insolvency Resolution Process as per Insolvency and Bankruptcy Code 2016 (IBC)

The National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated July 16, 2020 ("Insolvency Commencement Order") has commenced the Corporate Insolvency Resolution Process ("CIRP") in CP No. 4087/NCLT/MB/2018 in the matter of Supreme Hydra Engineering Private Limited vs. Dolphin Offshore Enterprises (India) Limited. Mr. Vinit Gangwal, (IBBI Registration No. IBBI/IPA-001/IP-P00304/ 2017-18/10568) was appointed as interim resolution professional ("IRP") to manage affairs of the Company in accordance with the provisions of the Code.

By the order dated December 04, 2020, Mr. Dinesh Kumar Aggarwal (IBBI Registration No. IBBI/ IPA-002/IP-N00890/2019-2020/12483) had been confirmed as Resolution Professional ("RP" / "Resolution Professional") for the Company.

Pursuant to the Insolvency Commencement Order and in line with the provisions of the Insolvency and Bankruptcy Code, 2016 ("Code") the powers of the Board of Directors were suspended and the same were to be exercised by IRP / RP.

In accordance with section 17(1)(b) read with section 22 of the IBC, the powers of the board of directors of the Company were suspended and were vested in the RP and such powers are currently vested with RP.

The NCLT vide order pronounced on 29th September, 2022 ("Order") approved the Resolution Plan of the Company submitted by Deep Industries Limited ("Resolution Applicant"), under section 31 of the IBC ("Resolution Plan").

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 report 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.



Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539

Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.

RK Choksi



R K Choksi & Co.
Company Secretaries

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, R. K. Choksi & Co.



R. K. Choksi

Rutesh Choksi

Practicing Company Secretary

FCS- 11694 CP- 17315

PR No. 3393/2023

UDIN: F011694E000431476

Place: Ahmedabad

Date: 30.05.2023

Email: cschoksis@gmail.com
info@rkchoksi.com

Mo: +9184607 69539

Ahmedabad Office: 406, Shikhar Complex,
Opp. Navneet House, Gurukul Road,
Ahmedabad- 380 052, Gujarat, India.

ANNEXURE-1

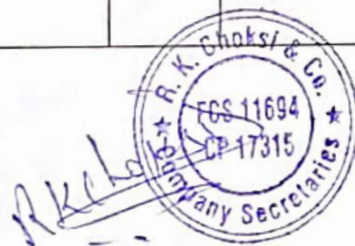
Sr. No.	Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Re-remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1.	Closure of Trading Window- For the Quarter ended on 31st March, 2022	SEBI (PIT) Regulations, 2015	No Intimation of Closure of Trading Window was given to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management	-



									on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
2.	Regulation 7 (3) – Compliance Certificate certifying maintaining physical & electronic transfer facility- For the Year ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	No Compliance Certificate of was submitted to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be



									made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
3.	Regulation 13 (3) - Statement of Investor complaints.- For the Quarter ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Statement of Investor complaints to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the	-

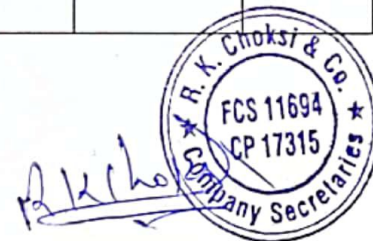


									company made the compliances for December' 2022 quarter also as far as possible by the new management.	
4.	Regulation 27 (2) - Corporate Governance.- For the Quarter ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Corporate Governance Report to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far	-



R. K. Choksi

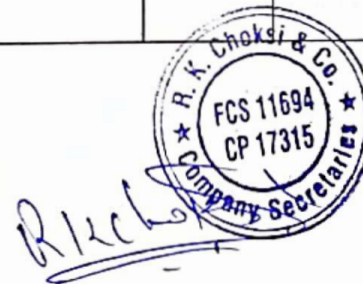
									as possible by the new management.	
5.	Regulation 31 - Shareholding Pattern- For the Quarter ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Shareholding Pattern to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15 th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	-
6.	Regulation 29 - Prior	SEBI Listing Regulations 2015	Company has not given the	-	-	-	-	Non Compliance	The Company was under IBC till 29 th	-



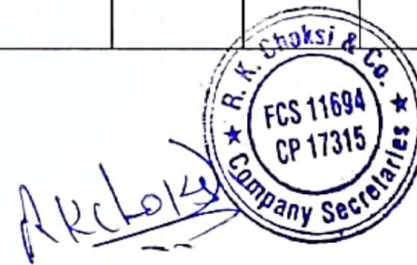
	Intimation of Board Meeting.	(LODR)	Prior Intimation of The Board Meeting including the Board Meeting for Approval of Financial Results and others						September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
7.	Regulation 30 – Outcome of Board Meeting.	SEBI Listing Regulations 2015 (LODR)	Company has not Disclose the outcome of The Board Meeting including the	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from	-



			Board Meeting for Approval of Financial Results and others						15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
8.	Regulation 33 - Financial Results.- For the Quarter and Year ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Audited Financial Result for the Quarter and Year ended on 31st March, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the	-




									resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
9.	Regulation 34 -Annual Report	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Annual Report for the Year ended on 31st March, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the	-





									new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
10.	Reg 74(5) - For the Quarter ended on 31st March, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 31st March, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were	-

R.K. Choksi



									supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
11.	Reg 76 - Reconciliation of Share Capital Audit- For the Quarter ended on 31st March, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Report of Reconciliation of Share Capital Audit for the Quarter ended on 31st March, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good	-


									compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
12.	Reg. 14 – Listing Fees	SEBI Listing Regulations 2015 (LODR)	Company has not Paid the Listing fees to the Stock Exchanges.	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022



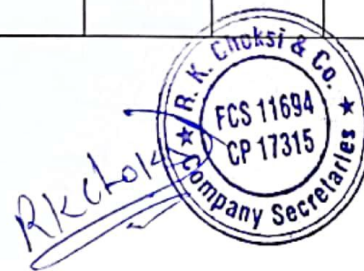
									quarter also as far as possible by the new management.	
13.	Closure of Trading Window- For the Quarter ended on 30th June, 2022	SEBI (PIT) Regulations, 2015	No Intimation of Closure of Trading Window was given to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15 th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02 nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	-
14.	Regulation 13	SEBI Listing	Company has	-	-	-	-	Non	The Company was	-




	(3) - Statement of Investor complaints.- For the Quarter ended on 30th June, 2022	Regulations 2015 (LODR)	not Submitted Statement of Investor complaints to the Stock Exchanges					Compliance	under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
15.	Regulation 27 (2) - Corporate Governance.- For the Quarter ended	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Corporate Governance	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was	-

R. K. Choksi


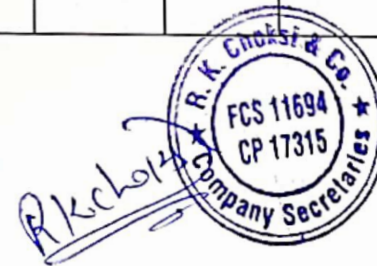
	on 30th June, 2022		Report to the Stock Exchanges						appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
16.	Regulation 31 - Shareholding Pattern- For the Quarter ended on 30th June, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Shareholding Pattern to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control	-



									defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
17.	Regulation 29 – Prior Intimation of Board Meeting. - For the Period of the Quarter ended on 30th June, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not given the Prior Intimation of The Board Meeting including the Board Meeting for Approval of Financial Results and others	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company	-


R.K. Choksi


									was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
18.	Regulation 30 – Outcome of Board Meeting. For the Period of Quarter ended on 30th June, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results and others	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the	-



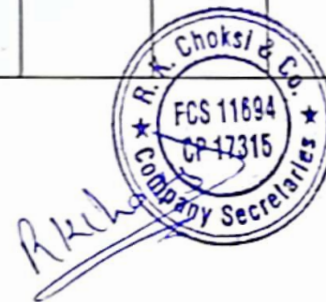
									compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
19.	Regulation 33 - Financial Results.- For the Quarter ended on 30th June, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Audited Financial For the Quarter ended on 30th June, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards

R. K. Choksi

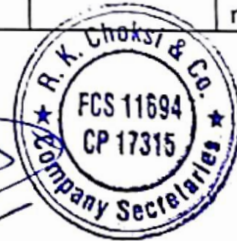


R. K. Choksi & Co.
Company Secretaries
FCS 11694
CP 17315

									however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
20.	Reg 74(5) - For the Quarter ended on 30th June, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 30th June, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for



									December' 2022 quarter also as far as possible by the new management.	
21.	Reg 76 - Reconciliation of Share Capital Audit- For the Quarter ended on 30th June, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Report of Reconciliation of Share Capital Audit For the Quarter ended on 30th June, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	-



RKChoksi

22.	Closure of Trading Window- For the Quarter ended on 30th September, 2022	SEBI (PIT) Regulations, 2015	No Intimation of Closure of Trading Window was given to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15 th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02 nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	-
23.	Regulation 13 (3) - Statement of Investor	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Statement of	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new	-



	complaints.- For the Quarter ended on 30th September, 2022		Investor complaints to the Stock Exchanges						management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
24.	Regulation 27 (2) - Corporate Governance.- For the Quarter ended on 30th September, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Corporate Governance Report to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as	-



									per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
25.	Regulation 31 - Shareholding Pattern- For the Quarter ended on 30th September, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted Shareholding Pattern to the Stock Exchanges	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control	-


 R. K. Choksi & Co.
 Company Secretaries
 FCS 11694
 CP 17315
R. K. Choksi

									of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
26.	Regulation 29 – Prior Intimation of Board Meeting. - For the Period of the Quarter ended on 30th September, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not given the Prior Intimation of The Board Meeting including the Board Meeting for Approval of Financial Results and others	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January,	-



									2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
27.	Regulation 30 – Outcome of Board Meeting. For the Period of Quarter ended on 30th September, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results and others	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March'	-



									23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
28.	Regulation 33 - Financial Results.- For the Quarter and Half Year ended on 30th September, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Audited Financial For the Quarter and Half Year ended on 30th September, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the



RK Choksi

									compliances for December' 2022 quarter also as far as possible by the new management.
29.	Reg 74(5) - For the Quarter ended on 30th September, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 30th September, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the



30.	Reg 76 - Reconciliation of Share Capital Audit- For the Quarter ended on 30th September, 2022	SEBI (Depositories and Participants) Regulations, 2018	Company has not Submitted the Report of Reconciliation of Share Capital Audit For the Quarter ended on 30th September, 2022	-	-	-	-	Non Compliance	new management. The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	-
31.	Regulation 40(9) – Certificate	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022	-



R.K. Choksi

	from PCS.- For the Year ended on 31st March, 2022		the Audited Financial For the Year ended on 31st March, 2022						and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
32.	Regulation 24A – Annual Secretarial Compliance Report- For the Year ended on 31st	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Annual Secretarial Compliance For the Year	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December,	-



R. K. Choksi

	March, 2022		ended on 31st March, 2022						2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.		
33.	Regulation 47 – Advertisement For the Period between March-2022 to December- 2022	SEBI Listing Regulations 2015 (LODR)	-	-	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan ,	-


 R. K. Choksi & Co.
 FCS 11694
 CP 17315
 Company Secretaries

									the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
34.	Large Corporate-Annual Disclosure	SEBI Cir. HO/DDHS/CIR/P/2018/144 dated 26-11-2018	Company has not Submitted Disclosure For the Year ended on 31st March, 2022	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management	-



									on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
--	--	--	--	--	--	--	--	--	--	--

RKCh



R.K. Choksi & Co.
★ FCS 1169A ★
★ CP 17315 ★
Company Secretaries