

DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED

Unit No. 301, Zillion, Junction of LBS Marg, CST Road, Kurla (W), Mumbai- 400070

Email: info@dolphinoffshore.com

Contact No. 6357073229



May 30, 2024

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, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051.
SYMBOL: DOLPHIN

Sub: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2024

Dear Sir/ Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Annual Secretarial Compliance Report for the financial year ended on March 31, 2024 issued by Mr. Kinjal Shah, Practicing Company Secretary.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,

For, Dolphin Offshore Enterprises (India) Limited

Krena Khamar
Company Secretary & Compliance Officer
M.No.: A62436

Encl: as above



Secretarial Compliance Report of DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED
for the financial year ended 31st March 2024

I, Kinjal Shah has examined:

- all the documents and records made available to us and explanation provided by DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March 2024 ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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: -

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **during the year the said regulations were not applicable**
- Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **during the year the said regulations were not applicable**
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **during the year the said regulations were not applicable**
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993;
- Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **during the year the said regulations were not applicable**

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- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and circulars/ guidelines issued thereunder

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-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 Yes Yes	

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KINJAL SHAH
Practicing Company Secretary

4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013as confirmed by the listed entity.	Yes	
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	N.A. N.A.	As the Company has no material subsidiary therefore it is mentioned as N.A.
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 Documentsand Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes N.A.	As the Company has obtained prior approval from Audit Committee of the Company before entering into any related party transaction therefore it is mentioned as N.A.
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.	Yes	

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10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	Yes	
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	

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:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	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	NA	There has been no resignation of the statutory auditor during the relevant Financial Year.
	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	NA	
	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.	NA	

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Practicing Company Secretary

3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18 th October, 2019.	No	There has been no resignation of the statutory auditor during the relevant Financial Year.
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*Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

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

Sr. No.	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification/ Fine/Show Cause Notice/ Warning, etc.					

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KINJAL SHAH
Practicing Company Secretary

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

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/ Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification/ Fine/Show Cause Notice/ Warning, etc.					
Non Compliances as per Annexure-A*										

*The previous report for the financial year 2022-23 was issued by M/s. R. K. Choksi & Co.

Place: Ahmedabad
Date: 30th May, 2024





Signature:
Kinjal Shah
Practicing Company Secretary
FCS No.: 7417 CP No.: 21716
UDIN : F007417F000493870
PR No : I2019GJ1927600


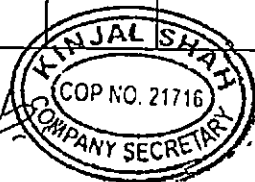


ANNEXURE-A

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Re-marks 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 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.	-
2.	Regulation 7 (3) – Compliance Certificate certifying	SEBI Listing Regulations 2015 (LODR)	No Compliance Certificate of was submitted to the Stock	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and the new management	-

	maintaining physical & electronic transfer facility- For the Year ended on 31st March, 2022		Exchanges						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 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 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	-

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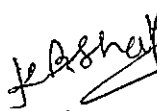



									supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
6.	Regulation 29 – Prior Intimation of Board Meeting.	SEBI Listing Regulations 2015 (LODR).	Company has not given the Prior 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 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.	-
7.	Regulation 30 – Outcome of Board Meeting.	SEBI Listing Regulations 2015 (LODR)	Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results	-	-	-	-	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	-

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			and others						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 -	SEBI Listing Regulations	Company has not	-	-	-	-	Non Compliance	The Company was	-

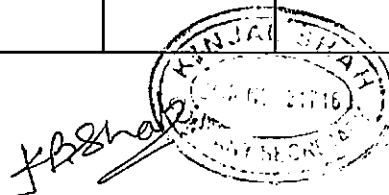



	Annual Report	2015 (LODR)	Submitted the Annual Report for the Year ended on 31st March, 2022						under IBC till 29 th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given 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 supposed to be made from March' 23 onwards however in good compliance the

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									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	-

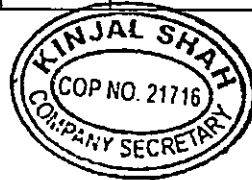


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									02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.
13.	Closure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

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	on 30th June, 2022		Stock Exchanges						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 on 30th June, 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

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									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 was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made	-

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									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	-

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									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.	
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	SEBI (Depositories and Participants) Regulations,	Company has not Submitted the	-	-	-	-	Non Compliance	The Company was under IBC till 29 th	-

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	Share Capital Audit- For the Quarter ended on 30th June, 2022	2018	Report of Reconciliation of Share Capital Audit For the Quarter ended on 30th June, 2022						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.
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

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									compliances for December' 2022 quarter also as far as possible by the new management.	
23.	Regulation 13 (3) - Statement of Investor complaints.- For the Quarter ended on 30th September, 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.	-
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,	-

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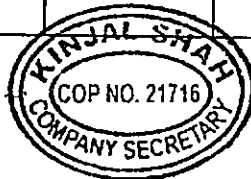
									therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
25.	Regulation 31 - Shareholding Pattern- For the Quarter ended on 30th September, 2022	SEBI 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 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	SEBI Listing Regulations 2015 (LODR)	Company has not given the Prior Intimation 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 15th December, 2022	-

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 KINJAL SHAH
 COP NO. 21716
 COMPANY SECRETARY

	30th September, 2022		Board Meeting for Approval of Financial Results and others						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

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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	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.	-
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	-

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									onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.	
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	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 from PCS.- For the Year ended on 31st March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Audited Financial 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	-

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									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 March, 2022	SEBI Listing Regulations 2015 (LODR)	Company has not Submitted the Annual Secretarial Compliance 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.	-
33.	Regulation 47 – Advertisement For the Period	SEBI Listing Regulations 2015 (LODR)	-	-	-	-	-	-	Non Compliance	The Company was under IBC till 29 th September, 2022 and	-



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	between March-2022 to December-2022									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.
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

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										December' 2022 quarter also as far as possible by the new management.	
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Note: In the previous annual secretarial compliance report, M/s R K Choksi & Co., the Practicing Company Secretary has highlighted the Non-Compliances that prevailed during the financial year 2022-23 and also mentioned that the Company was under IBC from July, 2019 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. However, in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.

Therefore, there were no actions taken against the Company/its directors/promoters by SEBI, Stock Exchange(s) including any SOP fines.

J. B. Shah



KINJAL SHAH
COP NO. 21716
COMPANY SECRETARY