



APTUS™

Ref No: APTUS/17-MAY/2024-25

May 24, 2024

To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 Scrip Code: 543335	To, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Scrip Symbol: APTUS
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Dear Sir/Madam,

**Sub: Annual Secretarial Compliance Report for the year ended March 31, 2024.**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Annual Secretarial Compliance Report issued by M/s. S Sandeep & Associates, Company Secretaries, for the Financial Year ended March 31, 2024.

Please take the same on record.

Thanking you,

**For Aptus Value Housing Finance India Limited**

**Sanin Panicker**  
**Company Secretary & Compliance Officer**

Aptus Value Housing Finance India Ltd.

8B, Doshi Towers, 205, Poonamallee High Road, Kilpauk, Chennai-600 010. Tel : 044-4565000, Fax : 044-4555 4170.

CIN : L65922TN2009PLC073881

[www.aptusindia.com](http://www.aptusindia.com)



**SECRETARIAL COMPLIANCE REPORT OF APTUS VALUE HOUSING FINANCE INDIA LIMITED FOR THE YEAR ENDED MARCH 31, 2024**

We, S Sandeep and Associates, Practising Company Secretaries, have examined:

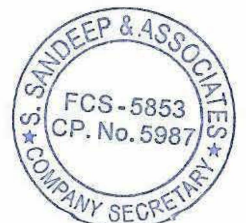
- (a) all the documents and records made available to us and explanation provided by APTUS VALUE HOUSING FINANCE INDIA LIMITED (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended March 31, 2024 (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, including:-

- (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), 2018; **Not applicable for the year under review.**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable for the year under review.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable for the year under review.**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable for the year under review.**
- (i) Securities and Exchange Board of India (Registrars to an Issue and Transfer Agents) Regulations, 1993, regarding Companies Act and dealing with client;
- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations 2018;





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and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

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

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 (PCS)	Management Response	Remarks

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

Sr. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended 2023 and earlier.	Compliance Requirement (Regulations/ circulars/ guidelines Including specific clause)	Details of Violation/ deviations and actions taken/penalty imposed if any, on the listed entity	Remedial actions if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	A fine of Rs. 30,000 was imposed by National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) for the violation.	Nil	Regulation 23 (9) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.	Delay in filing details under regulation 23 (9) by six days.	The Company paid the fine and later applied for waiver of fine to both stock exchanges. NSE have vide their letter April 05, 2023, reversed Rs. 10,000 on the fine levied. The decision of	Fine paid. Since complied.





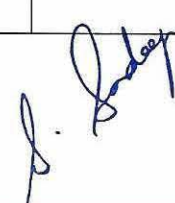



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					NSE has been informed to BSE to maintain uniformity in decision of both exchanges as per the circular dated March 31, 2022, issued in this regard by both BSE and NSE.	
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I. We hereby report that during the review period the compliance status of the listed entity with the following requirements:


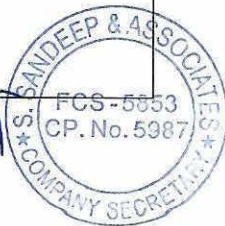
Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	<b><u>Secretarial Standards:</u></b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	NIL
2.	<b><u>Adoption and timely updation of the Policies:</u></b> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li><li>All the policies are in conformity with SEBI Regulations and has been reviewed &amp; updated on time as per the regulations/circulars/guidelines issued by SEBI</li></ul>	Yes	NIL
3.	<b><u>Maintenance and disclosures on Website:</u></b> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/information under a separate section on the website</li></ul>	Yes	NIL



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	<ul style="list-style-type: none"><li>Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website</li></ul>		
4.	<b><u>Disqualification of Director(s):</u></b>  None of the director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	NIL
5.	<b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b>  a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	Yes	The listed entity has a wholly owned subsidiary M/s. Aptus Finance India Private Limited
6.	<b><u>Preservation of Documents:</u></b>  The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NIL
7.	<b><u>Performance Evaluation:</u></b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	NIL
8.	<b><u>Related Party Transactions:</u></b>  a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	Yes	NIL
9.	<b><u>Disclosure of events or information:</u></b>  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	NIL



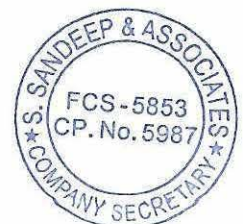


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10.	<b><u>Prohibition of Insider Trading:</u></b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	NIL
11.	<b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b>  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	NIL
12.	<b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u></b>  In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	NIL
13.	<b><u>Additional Non-compliances, if any:</u></b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	NIL

**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 account of the listed entity.





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4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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 S Sandeep & Associates



**S Sandeep**

Managing Partner

FCS No.: 5853

C P No.: 5987

PR No: 1116/2021

UDIN: F005853F000435799

Place: Chennai

Date: 23<sup>rd</sup> May 2024