

# Symbiox Investment & Trading Co. Ltd.

221, Rabindra Sarani, 3rd Floor  
Room No. - 1, Kolkata - 700 007  
Contact : 98302 74227  
CIN : L65993WB1979PLC032012  
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May 30, 2024

To,  
Compliance Department  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex,  
Bandra (E),  
Mumbai – 400 098

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

To,  
The Listing Compliance Department  
The Bombay Stock Exchange Limited,  
PJ Towers, Dalal Street  
Mumbai- 400 001

Dear Sirs,

**Sub: Annual Secretarial Compliance Report under Regulation 24A for the financial year ended 31<sup>st</sup> March, 2024**

**Ref: Script Code:- BSE-539278; MSEI- SYMBIOX; CSE- 029461**

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

Kindly acknowledge the receipt and take the same on record

Thanking you,

Yours faithfully

For Symbiox Investment & Trading Co Ltd

K.R.H

Khushboo Pitti  
Company Secretary and Compliance Officer



Encl: As stated above



## SECRETARIAL COMPLIANCE REPORT OF SYMBIOX INVESTMENT & TRADING CO LTD FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2024

I, Akhil Agarwal Practising Company Secretary have examined:

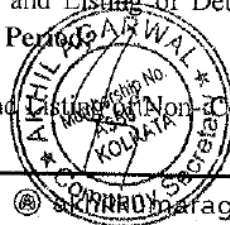
- (a) All the documents and records made available to us and explanation provided by **SYMBIOX INVESTMENT & TRADING CO LTD** ("the listed entity"),
- (b) The filings/ submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity,
- (d) Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31<sup>st</sup> MARCH, 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 there under; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable to the Company during the Review Period;**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable to the Company during the Review Period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable to the Company during the Review Period;**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable to the Company during the Review Period;**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference



Shares) Regulations, 2021; Not Applicable to the Company during the Review Period;

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

Based on the above examination, 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 made by PCS
1.	<p><b><u>Secretarial Standards:</u></b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)</p>	Yes	—
2.	<p><b><u>Adoption and timely updation of the Policies:</u></b></p> <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; timely updated as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes	—
3.	<p><b><u>Maintenance and disclosures on Website:</u></b></p> <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> <li>• 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</li> </ul>	Yes	—
4.	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	—
5.	<p><b><u>To examine details related to Subsidiaries of listed entities:</u></b></p> <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	NA	Company do not have any Subsidiary
6.	<p><b><u>Preservation of Documents:</u></b></p> <p>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</p>	Yes	—



	Archival policy prescribed under SEBI LODR Regulations, 2015.		
7.	<p><b><u>Performance Evaluation:</u></b></p> <p>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</p>	Yes	—
8.	<p><b><u>Related Party Transactions:</u></b></p> <p>(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</p>	Yes	—
9.	<p><b><u>Disclosure of events or information:</u></b></p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	—
10.	<p><b><u>Prohibition of Insider Trading:</u></b></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	Yes	—
11.	<p><b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b></p> <p>Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder</p>	Yes	<p>1. Reg 23(9) for second half year ended March 2023 has been submitted late.  2. The CG Report for the half- year ended 30.09.2023 was submitted timely.  The Company has adopted some changes with regards to Resignation of Directors in the Board Meeting held on 5<sup>th</sup> September,</p>



			2023. The Company hasn't updated Directors Resignation of Mrs. Rajkumari Naskar (Independent Director) & Mr Mahavir Verma (WTD & CFO) of the Company in CG Report for the half-year ended 30 <sup>th</sup> September, 2023.
12.	<u>Additional Non-compliances, if any:</u>	No	



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

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS
1	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	<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	No such events took place
2	<b>Other conditions relating to resignation of statutory auditor</b>		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/<i>its</i> material subsidiary to the Audit Committee:</p> <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 /</p>	NA	No such events took place



	<p>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 management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: 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>	NA	No such events took place
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/ICFD/CMD1/114/2019 dated 18th October 2019.	NA	No such events took place

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

Sr. No.	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
	Reg	23(9)	Company is in the process of complying	BSE MSE	Fine	March 2023	17,700 each	Company is in the process of complying the same	Company is in the process of complying the same	



			g the same						
2	Reg	18 & 19	The Company hasn't updated Directors Resignation of Mrs. Rajkumari Naskar (Independent Director) & Mr Mahavir Verma (WTD & CFO) of the Company in CG Report for the half-year ended 30 <sup>th</sup> September, 2023.	BSE MSE	Discrepancy	-		The Company has necessary taken to comply with the same.	The Company has responded for the query.
3	Reg	17	The Company after the Communication Module has appointed Mr. Samit Ray as Managing Director w.e.f. 08/11/2023. The Company has also adopted the appointment of Mr. Samit	BSE	NIL	According to Section 203 of Companies Act, 2013, Company's Board must have an MD and/or CEO. Hence, you are requested to clarify on the appointment of key managerial personnel viz. MD/ CEO/ Manager as per the Section	-	The Company has necessary taken to comply with the same.	The Company has responded for the query.





			Ray as Managin g Director			203 (1)(i) of the Companie s Act, 2013.				
4	Reg	18	There has been change in the Composition of Board of Directors for the half-year ended 30.09.2023. The Company has uploaded the Change in Composition to BSE timely but has not updated Resignation of Mrs. Rajkumari Naskar (Independent Director) of the Company in CG Report and the same was adopted in the Board Meeting dated 5th September, 2023. As per mail from BSE, the	BSE	Discrepancy	Discrepancy : 1. Audit Committee of company should have 3 directors. Symbiox Investment & Trading Company Ltd have only 0 directors. ----- ----- ----- 2. Nominati on and remuner ation committ ee of compan y should have 3 directors. Symbiox investme nt & Trading Compan y Ltd has 2 directors.	-	The Company has necessary taken to comply with the same	The Company has responded for the query.	



			<p>Company has revised the CG Report for the half-year ended 30.09.2023. We hereby assure you and shall be highly grateful if you take this into consideration and do the needful in this regard. As per further mail dated 17.12.2023, the Company has also applied for Waiver and paid the Processing fees of Rs. 11,800 dated 20.12.2023.</p>						
5	Reg	20(3)	<p>Mr. Bappa Mitra, Chairperson of Stakeholders Relationship committee</p>	BSE	Discrepancy	<p>According to Reg 20(3), Compliance status of presence of</p>	-	<p>The Company has necessary taken to comply with the same</p>	<p>The Company has responded for the query</p>



			ee was physically unfit to attend the AGM. He was having high fever, cough & cold.			chairpers on of Stakeholders Relations hip committee at the annual general meeting is submitted as No in CG Report for quarter ended September 2023. You are requested to provide clarification for the same.			
6	Reg	18(1)(d)	Mr. Bappa Mitra, Chairperson of audit committee was physically unfit to attend the AGM. He was having high fever, cough & cold.	BSE	Discrepancy	According to Reg 18(1)(d), Compliance status of Presence of chairpers on of audit committee at the annual general meeting is submitted as No in CG Report for quarter ended Septemb	-	Company has necessary taken to comply with the same	The Company has responded for the query.



						er 2023				
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(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 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
1.	Reg	23(9)	Company is in the process of complying the same	BSE MSE	Fine	March 2023	17,700 each	Company is in the process of complying the same	Company is in the process of complying the same	
2.	Reg	18 & 19	The Company hasn't updated Directors Resignation of Mrs. Rajkumari Naskar (Independent Director) & Mr Mahavir Verma (WTD & CFO) of the Company in CG Report for the half-year ended 30 <sup>th</sup> September, 2023.	BSE MSE	Discrepancy	-		The Company has necessary taken to comply with the same.	The Company has responded for the query.	



3.	Reg	17	<p>The Company after the Communication Module has appointed Mr. Samit Ray as Managing Director w.e.f. 08/11/2023. The Company has also adopted the appointment of Mr. Samit Ray as Managing Director</p>	BSE	NIL	<p>According to Section 203 of Companies Act, 2013, Company's Board must have an MD and/or CEO. Hence, you are requested to clarify on the appointment of key managerial personnel viz. MD/CEO/Manager as per the Section 203 (1)(i) of the Companies Act, 2013.</p>	-	<p>The Company has necessary taken to comply with the same.</p>	<p>The Company has responded for the query.</p>
4.	Reg	18	<p>There has been change in the Composition of Board of Directors for the half-year ended 30.09.2023. The Company has uploaded</p>	BSE	Discrepancy	<p>Discrepancy : 1. Audit Committee of company should have 3 direct</p>	-	<p>The Company has necessary taken to comply with the same</p>	<p>The Company has responded for the query.</p>



			<p>the Change in Composition to BSE timely but has not updated Resignation of Mrs. Rajkumari Naskar (Independent Director) of the Company in CG Report and the same was adopted in the Board Meeting dated 5th September, 2023. As per mail from BSE, the Company has revised the CG Report for the half-year ended 30.09.2023. We hereby assure you and shall be highly grateful if you take this into consideration and do the needful in this regard. As per</p>		<p>ors.Symbiox Investment &amp; Trading Company Ltd have only 0 direct ors.-- ----- ----- ----- -- 2. Nomination and remuneration committee of company should have 3 direct ors.Symbiox Investment &amp; Trading Company Ltd has 2 direct ors.</p>				
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			<p>further mail dated 17.12.2023, the Company has also applied for Waiver and paid the Processing fees of Rs. 11,800 dated 20.12.2023</p>							
5.	5	Reg	20(3)	<p>Mr. Bappa Mitra, Chairperson of Stakeholders Relationship committee was physically unfit to attend the AGM. He was having high fever, cough &amp; cold.</p>	BSE	Discrepancy	<p>According to Reg 20(3), Compliance status of presence of chairperson of Stakeholders Relationship committee at the annual general meeting is submitted as No in CG Report for quarter ended September 2023. You are requested to provide</p>	-	<p>The Company has necessary taken to comply with the same</p>	<p>The Company has responded for the query.</p>



							clarification for the same.		
6.	Reg	18(1)(d)	Mr. Bappa Mitra, Chairperson of audit committee was physically unfit to attend the AGM. He was having high fever, cough & cold.	BSE	Discrepancy	According to Reg 18(1)(d), Compliance status of Presence of chairperson of audit committee at the annual general meeting is submitted as No in CG Report for quarter ended September 2023	-	Company has necessary taken to comply with the same	The Company has responded for the query.

For, AKHIL AGARWAL


**AKHIL AGARWAL**  
 ACS No.: 35073  
 C P No.: 16313  
 UDIN No. A035073F000170527  
 Place: Howrah  
 Date: 30.05.2024