

**Secretarial Compliance Report of  
Country Club Hospitality & Holidays Limited  
(CIN: L70102TG1991PLC012714) for the Financial Year ended 31<sup>st</sup> March, 2023.**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **COUNTRY CLUB HOSPITALITY & HOLIDAYS LIMITED** (hereinafter referred as 'the Listed Entity' or 'Company'), having its Registered Office at Amrutha Castle, 5-9-16, Saifabad, Secretariat, Hyderabad, Telangana-500004, India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our 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, we hereby report that the listed entity has, during the review period covering the financial year ended on 31<sup>st</sup> March, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We R & A Associates, Company Secretaries have examined:

- (a) All the documents and records made available to us and explanation provided by **Country Club Hospitality & Holidays Limited** ("the listed entity" or "Company")
- (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 31<sup>st</sup> 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; [*Hereinafter to be referred as "SEBI(LODR) Regulations, 2015"*]
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (*Not applicable 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 during the Review Period*)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (*Not applicable during the Review Period*)
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (*Not applicable during the Review Period*)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/guidelines issued there under;

and circulars/ guidelines issued thereunder;

and based on the above examination, I/We hereby report that, during the Review Period:





I. (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
1.	The listed entity shall pay all such fees or charges, as applicable, to the recognized stock exchange(s), in the manner specified by the Board or the recognized stock exchange(s).	Regulation 14 of SEBI (LODR) Regulations.	There were delay in payment of Annual Listing Fees payable to both the Stock Exchanges i.e. National Stock Exchange (NSE) & Bombay Stock Exchange (BSE)	As per the information provided by the Company, no action was taken by any of the Authorities.	NA	Violation of Regulation 14 of SEBI (LODR) Regulations.	Nil	Delay in payment of Annual Listing Fees payable to NSE & BSE as required under 14 of SEBI (LODR) Regulations.	The Management of the Company acknowledged the delay and ensured to comply the same henceforth.	-
2.	The Audit Committee of a listed entity shall define "material modifications"	Regulation 23(2)(a)	Policy on Material Related Party Transactions does	As per the information on	NA	Violation of Regulation	Nil	Policy on Material Related Party	Management has acknowledged	



	and disclose it as part of the policy on materiality of related party transactions and on dealing with related party transactions;	of SEBI (LODR) Regulations	not define "Material Modifications"	provided by the Company, no action was taken by any of the Authorities.	Fine	n 23(2)(a) of SEBI (LODR) Regulation.		Transactions does not define "Material Modification" as required under Regulation 23(2)(a) of SEBI (LODR) Regulation.	the non-compliance and confirmed that the said information has been communicated to the Audit Committee and will be taken care in near future.	
3.	The Annual Secretarial Compliance Report in the prescribed format shall be submitted by the listed entity to the stock exchanges within 60 days of the end of the financial year.	Regulation 24A of SEBI (LODR), 2015 read with SEBI circular CIRR/C FD/CM D1/27/2019 dated 08th	There was delay of 14 days and 9 days in the submission of Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2022 to NSE & BSE respectively.	National Stock Exchange (NSE) & Bombay Stock Exchange (BSE)	Violation of Regulation 24A of SEBI (LODR), 2015 read with SEBI circular CIRR/CFD/CMD1/27/2019 dated 08th February, 2019	Rs. 35,400 (inclusive of GST) by NSE and Rs. 23,600 (inclusive of GST) by BSE	Delay in submission of Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2022 to NSE & BSE as required under Regulation 24A (2) of	The Management of the Company acknowledged the delay and ensured to comply the same henceforth. Further, the Company has confirmed the payment of		





									penalties levied by the Stock Exchanges	
4.	Content of Corporate Governance Report as per Schedule V of SEBI (LODR) Regulations, 2015 which is required to be attached to the Annual Report in terms of Regulation 34 of SEBI (LODR) Regulations, 2015.	February, 2019	Corporate Governance Report does not contain the following: <ul style="list-style-type: none"> <li>• Address of the Stock Exchanges for making payment to Non-Executive Directors</li> </ul>	As per the information provided by the Company, no action was taken by any of the Authorities.	NA	Violation of Regulation 34 read with Schedule V of the SEBI (LODR) Regulations, 2015	Nil	SEBI (LODR) Regulations read with SEBI Circular CIR/CFD/CMD1/27/2019 dated 08th February, 2019.	The Management of the Company has acknowledged the non-compliance and ensured to comply the same henceforth. Also, the Company has confirmed that it does not pay any Payments to	



5.	<p>(1) Every listed entity shall make disclosures of any events or information which, in the opinion of the board of directors of the listed company, is material.</p> <p>(2) Events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events.</p> <p>(3) The listed entity shall make disclosure of events specified in Para B of Part A of Schedule III, based on application of the guidelines for materiality, as specified in sub-regulation (4).</p>	<p>Regulation 30 read with Schedule III PART A sub para B of SEBI (LODR) Regulations, 2015</p>	<p>There was delay of 05 Minutes in submission of Financial Results approved in the Board Meeting held on 30<sup>th</sup> May, 2022 to the National Stock Exchange of India for the Quarter and Year ended 31<sup>st</sup> March, 2022.</p> <p>Further, there was delay of 04 Seconds in submission of Financial Results approved in the Board Meeting held on 30<sup>th</sup> May,</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities.</p>	<p>NA</p>	<p>Violation of Regulation 30 read with Schedule III PART A sub para B of SEBI (LODR) Regulations, 2015</p>	<p>Nil</p>	<p>2015</p> <p>Delay in submission of Financial Results for the Quarter and Financial Year ended 31<sup>st</sup> March, 2022 to NSE and BSE as required under Regulation 30 read with Schedule III PART A sub para B of SEBI (LODR) Regulations, 2015</p>	<p>Non-Executive Directors, other than Sitting Fees.</p> <p>The Management of the Company has acknowledged the delay and explained that there was a delay in fraction of seconds to BSE and in few Minutes to NSE, since filings were permitted within 30 Minutes of Closure, seems very shorter in nature and OTP have to be given,</p>		
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	<p><b>Schedule III PART A sub para B:</b></p> <p>Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following:</p> <p>a) .....</p> <p>h) financial results;</p>		<p>2022 to the Bombay Stock Exchange of India for the Quarter and Year ended 31<sup>st</sup> March, 2022.</p>	<p>Bombay Stock Exchange</p>	<p>Notice</p>	<p>Violation of Second proviso to Regulation 33(3)(d) SEBI (LODR) Regulations, 2015</p>	<p>Nil</p>	<p>Unmodified opinion for Consolidated Financial Statements for the Financial year ended 31<sup>st</sup> March, 2022 along with Financial Results was not given as required</p>	<p>which also getting delayed in receiving the same. Hence the delay is totally due to technical things and shorter time period.</p>	
<p>6.</p>	<p>The annual audited financial results shall be submitted along with the annual audit report and Statement on Impact of Audit Qualifications (applicable only for audit report with modified opinion</p> <p>Provided that, in case of audit reports with unmodified opinion, the listed entity shall furnish a declaration to that effect to</p>	<p>Second proviso to Regulation on 33(3)(d) SEBI (LODR) Regulations, 2015</p>	<p>The Unmodified opinion for Consolidated Financial Statements for the Financial year ended 31<sup>st</sup> March, 2022 was not given under intimation given for outcome of the Board Meeting given on 30<sup>th</sup> May, 2022.</p>						<p>The Management explained that the same has been left while scanning the documents and when the same has been notified by BSE, the Company has re-submitted the same.</p>	









8.	Disclosure on website as per Regulation 46 of SEBI (LODR) Regulations, 2015	Regulation 46 of SEBI (LODR) Regulations, 2015	The financial Statement of subsidiaries and other information were not disclosed on the Website of the Company.	As per the information provided by the Company, no action was taken by any of the Authorities.	NA	Violation of Regulation 46 of SEBI (LODR) Regulations, 2015	Nil	Regulations, 2015	The Management of the Company acknowledged the non-compliances and due to technical problem, the website is not currently functional.
9.	The Listed Entity shall within fifteen days of receipt of the certificate of security from the participant the issuer shall confirm to the depository that securities comprised in the said certificate have	Regulation 74(5) of SEBI (Depositaries and Participants) Regulations, 2018	There was delay in submission of certificates under Regulation 74(5) of SEBI (Depositaries and Participants) Regulations, 2018	As per the information provided by the Company, no	NA	Violation of Regulation 74(5) of SEBI (Depositaries and Participants)	Nil	Regulations, 2015	The Management of the Company acknowledged the delay and ensured to comply the



<p>been listed on the stock exchange or exchanges where the earlier issued securities are listed and shall also after due verification immediately mutilate and cancel the certificate of security and substitute in its record the name of the depository as the registered owner and shall send a certificate to this effect to the depository and to every stock exchange where the security is listed.</p>	<p>ons, 2018</p>	<p>for the quarter ended 31<sup>st</sup> December, 2022</p>	<p>action was taken by any of the Authorities.</p>	<p>ts) Regulations, 2018</p>	<p>Nil</p>	<p>Participants) Regulations, 2018 for the quarter ended 31<sup>st</sup> December, 202</p>	<p>same henceforth</p>
<p>10. The board of Directors shall periodically review reports pertaining to all laws applicable to the listed entity, prepared by the listed entity as well as steps taken by the listed entity to rectify instances of non-compliances.</p>	<p>Regulations, 2015</p>	<p>There were instances when the Board of Directors has not periodically reviewed the Compliance Reports pertaining to all Laws applicable to the Company and steps taken to</p>	<p>As per the information provided by the Company, no action was taken by any</p>	<p>Violation of Regulation 17(3) of SEBI (LODR), Regulations, 2015</p>	<p>Nil</p>	<p>The Board has not periodically reviewed such Compliance Reports and no steps have been taken to rectify instances of non-</p>	<p>The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth</p>





11.	As per Regulation 9 read with Schedule B of SEBI (PIT) Regulations, 2015, "Trading restriction period can be made applicable from the end of every quarter till 48 hours after the declaration of financial results."	Regulation 9 read with Schedule -B of SEBI (PIT), 2015	There was delay in intimation to both the Stock Exchanges i.e. National Stock Exchange (NSE) & Bombay Stock Exchange (BSE) regarding closure of Trading Window for the quarters ended 31 <sup>st</sup> March, 2022, 30 <sup>th</sup> June, 2022 and 31 <sup>st</sup> December, 2022.	rectify instances of non-compliances as required under Regulation 17(3) of the SEBI LODR Regulations.	of the Authorities.	NA	Violation of Regulation 9 read with Schedule-B of SEBI (PIT), 2015	Nil	compliances as required under Regulation 17(3) of the SEBI LODR Regulations.	Delay in intimation to NSE & (BSE) regarding closure of Trading Window for the quarters ended 31 <sup>st</sup> March, 2022, 30 <sup>th</sup> June, 2022 and 31 <sup>st</sup> December, 2022 as required under Reg 9 read with Schedule-B of SEBI (PIT),	The Management of the Company acknowledged the delay and ensured to comply the same henceforth	
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12.	<p>(5) The board of directors or head(s) of the organisation of every person required to handle unpublished price sensitive information shall ensure that a structured digital database is maintained containing the nature of unpublished price sensitive information and the names of such persons who have shared the information and also the names of such persons with whom information is shared under this regulation along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such database shall not be outsourced and shall be maintained internally with adequate internal controls</p>	<p>Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	<p>Company does not have adequate system of structured digital database which is in conformity of Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities.</p>	<p>NA</p>	<p>Violation of Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	<p>Nil</p>	<p>2015 Company does not have adequate system of structured digital database which is in conformity of Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	<p>The Management of the Company acknowledged the non-compliance and ensured to enter into contact with the SDD Service Provider.</p>	
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	<p>and checks such as time stamping and audit trails to ensure non-tampering of the database.</p> <p>(6) The board of directors or head(s) of the organisation of every person required to handle unpublished price sensitive information shall ensure that the structured digital database is preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from the Board regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.</p>									
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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
<b>Previous Financial Year: 2021-22</b>										
1.	The listed entity shall submit a compliance certificate to the exchange, duly signed by both the compliance officer of the listed entity and the authorised representative of the share transfer agent, wherever applicable, within thirty days from the end of the financial year, certifying compliance with the requirements of sub-regulation (2).	Regulation 7(3) of SEBI (LODR) Regulations, 2015	There was an instance of delay of 2 Months & 3 days in submission of Certificate for the half year ended 31 <sup>st</sup> March, 2021 as required under Regulation 7(3) of SEBI (LODR) Regulations.	As per the information provided by the Company, no action was taken by any of the Authorities.	NA	Violation of Regulation 7(3) of SEBI (LODR) Regulations, 2015	Nil	Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated	The Management of the Company acknowledged the delay and ensured to comply the same henceforth.	
2.	The listed entity shall file with the recognized stock	Regulation 13(3)	There was an instance of delay	NSE & BSE	Fine	Non-Compliant	Rs. 29,500	Violation being	The Management	Both NSE and





	<p>exchange(s) on a quarterly basis, within twenty-one days from the end of each quarter, a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.</p>	<p>of SEBI (LODR), Regulations, 2015</p>	<p>of 1 Month &amp; 25 Days in of submission of Statement of Investor Grievance for the Quarter ended 31st March, 2021 as required under Regulation 13 (3) of SEBI (LODR) Regulations.</p>			<p>ce e of 13(3) of SEBI (LODR), Regulations, 2015</p>	<p>by BSE and Rs. 41,000 by NSE</p>	<p>delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated</p>	<p>of the Company acknowledged the delay and explained that the said delay was purely because of impact COVID-19 Pandemic and ensured to comply the same henceforth.</p>	<p>BSE have waived off the penalties on the representations made by the Company</p>
<p>3.</p>	<p>The listed entity shall pay all such fees or charges, as applicable, to the recognized stock exchange(s), in the manner specified by the Board or the recognized stock exchange(s).</p>	<p>Regulation 14 of SEBI (LODR), Regulations, 2015:</p>	<p>There was an instance of delay in payment of Annual listing Fees to the both the Stock Exchanges for the Financial Year 2021-22 as required under</p>	<p>As per the information provided by the Company, no action was</p>	<p>NA</p>	<p>Violation of Regulation 14 of SEBI (LODR), Regulations, 2015</p>	<p>Nil</p>	<p>Violation being delayed in payment of listing fees to exchanges, further action to be taken by the Company is</p>	<p>The Management of the Company acknowledged the delay and ensured to comply the same henceforth</p>	



4.	The board of directors shall periodically review compliance reports pertaining to all laws applicable to the listed entity, prepared by the listed entity as well as steps taken by the listed entity to rectify instances of non-compliances.	Regulation 14 of SEBI (LODR) Regulations.	There were instances when the Board of Directors has not periodically reviewed the Compliance Reports pertaining to all Laws applicable to the Company and steps taken to rectify instances of non-compliances as required under Regulation 17(3) of the SEBI LODR Regulations.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of 17(3) of SEBI (LODR), Regulations, 2015	Nil	The Company has not taken proper action to periodically review the Compliance Reports pertaining to all Laws applicable to the Company	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth	not required to be contemplated										
5.	The Audit Committee shall meet at least four times in a year and not more than one	Regulation 18(2)(a)	There was an instance where the maximum	As per the information	NA	Non-Compliance of	Nil	The Company has taken	The Management of the											





	hundred and twenty days shall elapse between two meetings.	of SEBI (LODR), Regulations, 2015	Gap between two Audit Committee Meetings held on 12th February, 2021 and 30th June, 2021 exceeded 120 days i.e. 137 days as required under Regulation 18 (2)(a) of SEBI LODR Regulations.	tion provided by the Company, no action was taken by any of the Authorities	NA	Regulation 18(2)(a) of SEBI (LODR), Regulations, 2015	sufficient steps to avoid the maximum Gap between two Audit Committee Meetings .	Company acknowledged the delay and explained that the said delay was purely because of impact COVID-19 Pandemic and ensured to comply the same henceforth.	
6.	The Audit Committee of the listed entity shall also review the financial statements, in particular, the investments made by the unlisted subsidiary	Regulation 24(2) of SEBI (LODR) Regulations, 2015	There were instances when the Audit Committee of the Listed Entity did not reviewed the Financial Statements of its Unlisted Subsidiaries as required under Regulation 24(2)	As per the information provided by the Company, no action was taken by any	NA	Violation of Regulation 24(2) of SEBI (LODR) Regulations, 2015	The Company has taken proper action on this.	The Management of the Company acknowledged the non-compliance and confirmed that it was taken note later.	



7.	The minutes of the meetings of the board of directors of the unlisted subsidiary shall be placed at the meeting of the board of directors of the listed entity	Regulation 24(3) SEBI (LODR) Regulations, 2015	There were instances when the Company did not place the Board Meeting Minutes of its Unlisted Subsidiaries at the Meetings of the Board of Directors of the Listed Entity as required under Regulation 24(3) of SEBI LODR Regulations.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 24(3) SEBI (LODR) Regulations, 2015	Nil	The Company has taken proper action on this.	The Management of the Company acknowledged the non-compliance and confirmed that it was taken note later.		
8.	The Annual Secretarial Compliance Report in the prescribed format shall be submitted by the listed entity to the stock exchanges within 60 days of the end of the financial year.	Regulation 24A of SEBI (LODR), 2015 read with SEBI circular	There was an instance of delay of 4 Months & 18 Days in submission of Annual Secretarial Compliance	NSE and BSE	Fine	Violation of Regulation 24A of SEBI (LODR), 2015 read with SEBI	Rs. 2,22,000 by BSE and Rs. 1,10,920 (inclusive of GST) by	Violation being delayed in submission to the exchanges, further action to be taken	The Management of the Company acknowledged the non-compliance and ensured to		



9.	The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to	CIRR/C FD/CM D1/27/2 019 dated 08th February , 2019	Report for the financial year ended 31st March, 2021 by the Listed Entity to the Stock Exchanges as required under Regulation 24A (2) of SEBI (LODR) Regulations read with SEBI Circular CIR/CFD/CMD1 /27/2019 dated 08th February, 2019 and the report submitted to the Stock Exchanges was incomplete.	NSE and BSE	Fine	Violation of Regulation 27(2)(a) of SEBI (LODR)	Rs. 96,000 by NSE and Rs. 75,520 (Inclusiv	Violation being delayed in submission to the exchanges,	The Management of the Company acknowledge the delay and		comply the same henceforth. Further, the Company have the payment of Penalty levied by NSE and BSE	by the Company is not required to be contemplated Also the Company have paid the Penalty levied by NSE and BSE
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10.	the recognized stock exchange(s) within twenty-one days from the end of each quarter.	ons, 2015	Report on Corporate Governance for the Quarter ended 31 <sup>st</sup> March, 2021 as required under Regulation 27(2) of SEBI LODR Regulations	As per the information provided by the	NA	Violations, 2015	e of GST) by BSE	further action to be taken by the Company is not required to be contemplated	ensured to comply the same henceforth	
								Also the Stock Exchanges have waived off the penalty levied based on the representation made by the Company.	The Management of the Company acknowledged the non-	
								The Company has filed the updated CG Report to both NSE and	The Management of the Company acknowledged the non-	



		Regulations, 2015	Remuneration Committee (NRC) Meeting held during the Quarter ended 31 <sup>st</sup> March, 2022 as required under Schedule II Part A sub para D of SEBI (LODR) Regulations, 2015.	Company, no action was taken by any of the Authorities	Fine	Violation of Regulation 29 (1) & proviso to sub-regulation (2) of the SEBI (LODR) Regulations 2015	Rs. 11,800 (inclusive of GST) by Both NSE and BSE individually.	Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated Also the Company has	compliance and confirmed that the updated CG Report was filed through Accuracy and Modification to both BSE & NSE.	
11.	<p><b>Regulation 29 of the SEBI (LODR) Regulations 2015:</b></p> <p>(1) The listed entity shall give prior intimation to stock exchange about the meeting of the board of directors in which any of the following proposals is due to be considered:</p> <p>(a) financial results viz. quarterly, half yearly, or annual, as the case may be;</p> <p>(2) Provided that intimation regarding item specified in clause (a) of</p>	Regulation 29 (1) & proviso to sub-regulation (2) of the SEBI (LODR) Regulations 2015	There was an instance of delay in submission of prior intimation of Board Meeting to the Stock Exchanges held on 12 <sup>th</sup> November, 2021 for approving the Financial Results for the quarter ended 30 <sup>th</sup> September, 2021 as required under	NSE and BSE		Violation of Regulation 29 (1) & proviso to sub-regulation (2) of the SEBI (LODR) Regulations 2015	Rs. 11,800 (inclusive of GST) by Both NSE and BSE individually.	Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated Also the Company has	The Management of the Company acknowledged the delay and ensured to comply the same henceforth. Further, the Company confirmed about the payment of	



	<p>sub-regulation (1), to be discussed at the meeting of board of directors shall be given at least five days in advance (excluding the date of the intimation and date of the meeting), and such intimation shall include the date of such meeting of board of directors.</p>		<p>Regulation 29 (1) &amp; proviso to sub-regulation (2) of the SEBI (LODR) Regulations.</p>					<p>paid off the penalties levied by Exchanges.</p>	<p>Penalties to NSE and BSE.</p>	
12.	<p>(1) Every listed entity shall make disclosures of any events or information which, in the opinion of the board of directors of the listed company, is material.</p> <p>(2) Events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events.</p> <p>(3) The listed entity shall make disclosure of events specified in Para B of Part A</p>	<p>Regulation 30 read with Schedule III PART A sub para B of SEBI (LODR) Regulations, 2015:</p>	<p>There was an instance of delay of 54 Seconds in submission of Financial Results to the National Stock Exchange of India for the Quarter ended 30<sup>th</sup> September, 2021 in the Board Meeting held on 12<sup>th</sup> November, 2021 as required under Regulation 30 read with Schedule III PART</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of Regulation 30 read with Schedule III PART A sub para B of SEBI (LODR) Regulations, 2015:</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated</p>	<p>The Management of the Company acknowledged the delay and explained that the delay was due to technical issues.</p>	





	<p>of Schedule III, based on application of the guidelines for materiality, as specified in sub-regulation (4).</p> <p><b>Schedule III PART A sub para B:</b>  Outcome of Meetings of the board of directors: The listed entity shall disclose to the Exchange(s), within 30 minutes of the closure of the meeting, held to consider the following:  a).....  h) financial results;</p>	<p>A sub para B of SEBI (LODR) Regulations, 2015.</p>	<p>There was an instance of delay of 31 minutes in submission of Proceedings of the Annual General Meeting held on 30<sup>th</sup> September, 2021 by the Listed Entity to the National Stock</p>	<p>As per the information provided by the Company, no action was taken</p>	<p>NA</p>	<p>Violation of Regulation 30(6) read with Schedule III PART A</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required</p>	<p>The Management of the Company acknowledged the delay and ensured to comply the same henceforth.</p>	
<p>13.</p>	<p>The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty-four hours from the occurrence of event or information:</p>	<p>Regulation 30(6) read with Schedule III PART A PARA A sub para 13 of SEBI (LODR)</p>	<p>There was an instance of delay of 31 minutes in submission of Proceedings of the Annual General Meeting held on 30<sup>th</sup> September, 2021 by the Listed Entity to the National Stock</p>	<p>As per the information provided by the Company, no action was taken</p>	<p>NA</p>	<p>Violation of Regulation 30(6) read with Schedule III PART A</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required</p>	<p>The Management of the Company acknowledged the delay and ensured to comply the same henceforth.</p>	



14.	<p>Provided that in case the disclosure is made after twenty-four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay:</p> <p>Provided further that disclosure with respect to events specified in sub-para 4 of Para A of Part A of Schedule III shall be made within the timelines specified therein.</p> <p>Proceedings of Annual and extraordinary general meetings of the listed entity.</p>	<p>Regulations, 2015:</p> <p>Schedule III PART A PARA A sub para 13:</p>	<p>Exchange of India as required under Regulation 30(6) read with Schedule III PART A sub para 13 of Para A of SEBI (LODR) Regulations.</p>	<p>by any of the Authorities</p>	<p>Fine</p>	<p>Violation of Regulation 31(1)(b) of SEBI (LODR),R</p>	<p>Rs. 82,000 by NSE and Rs. 59,000 (inclusive)</p>	<p>Violation being delayed in submission to the exchanges,</p>	<p>The Management of the Company has acknowledged the delay and</p>	<p>to be contemplated</p>
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	<p>class of securities, in the format specified by the Board on a quarterly basis, within twenty-one days from the end of each quarter.</p>	<p>ons 2015</p>	<p>for the quarter ended 31<sup>st</sup> March, 2021 as required under Regulation 31 of SEBI (LODR) Regulations, 2015.</p>			<p>egulations 2015</p>	<p>e of GST) by BSE.</p>	<p>further action to be taken by the Company is not required to be contemplated</p> <p>Also the Stock Exchanges have waived off the penalty levied based on the representations made by the Company.</p>	<p>explained that the said delay was purely because of impact COVID-19 Pandemic and ensured to comply the same henceforth.</p>	
<p>15.</p>	<p>The listed entity shall submit to the stock exchange and publish on its website- (a) a copy of the annual report sent to the shareholders along with the</p>	<p>Regulation 34(1)(a) of SEBI (LODR) Regulation, 2015</p>	<p>There was an instance of delay of 1 day in submission of Annual Report to the Stock Exchanges by the</p>	<p>As per the information provided by the Compa</p>	<p>NA</p>	<p>Violation of Regulation 34(1)(a) of SEBI (LODR) Regulations,</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action</p>	<p>The Management of the Company has acknowledged the delay and ensured to</p>	





	notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders;		Listed Entity as required under Regulation 34(1)(a) of SEBI (LODR) Regulations, 2015.	any, no action was taken by any of the Authorities	NA	2015	Nil	to be taken by the Company is not required to be contemplated	comply the same henceforth.
16.	The Company shall ensure that the STA produces a Certificate from a practicing CS within 1 month of the end of each Half Year, certifying that all the certificates have been issued within 30 days of the date of lodgment for transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies	Regulation 40(9) of SEBI (LODR) Regulations, 2015	There was an instance of delay of 2 Months 3 Days in submission of Certificate from Practicing Company Secretary for the half year ending 31 <sup>st</sup> March, 2021 to the Stock Exchanges as required under Regulation 40(9) of SEBI (LODR) Regulations, 2015.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 40(9) of SEBI (LODR) Regulations, 2015	Nil	Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated	The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.
17.	As per Regulation 46, the listed entity shall	Regulation 46 of	There were few instances of non-	As per the	NA	Violation of	Nil	The Company is	The Management



	disseminate certain information as contained in the aforementioned Regulation	SEBI (LODR) Regulations, 2015	compliance of Website requirements which is required as required under Regulation 46 of SEBI (LODR) Regulations, 2015.	information provided by the Company, no action was taken by any of the Authorities	NA	Regulation 46 of SEBI (LODR) Regulations, 2015	yet to take appropriate steps to make this non-compliance good.	of the Company has acknowledged the delay and ensured to comply the same henceforth.	
18.	The Listed Entity shall within fifteen days of receipt of the certificate of security from the participant the issuer shall confirm to the depository that securities comprised in the said certificate have been listed on the stock exchange or exchanges where the earlier issued securities are listed and shall also after due verification immediately	Regulation 74(5) of SEBI (DP) Regulations, 2018	There were instances of delay in submission of certificate under Regulation 74(5) of SEBI (DP) Regulations, 2018 for the quarters ended on 31 <sup>st</sup> March, 2021 and 30 <sup>th</sup> September, 2021.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 74(5) of SEBI (DP) Regulations, 2018	The Company is yet to take appropriate steps to make this non-compliance good.	The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.	



	<p>mutilate and cancel the certificate of security and substitute in its record the name of the depository as the registered owner and shall send a certificate to this effect to the depository and to every stock exchange where the security is listed.</p>			<p>ties</p>	<p>NA</p>	<p>Violation of Regulation 76 of SEBI (DP) Regulations, 2018:</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated</p>	<p>The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.</p>	
<p>19.</p>	<p>Every issuer shall submit audit report on a quarterly basis, starting from September 30, 2003, to the concerned stock exchanges audited by a qualified Chartered Accountant or a practicing Company Secretary 11[or a practicing Cost Accountant], for the purposes of reconciliation of the total issued capital, listed capital and capital held by depositories in dematerialized form, the details of changes in share capital during the quarter and the in-principle</p>	<p>Regulation 76 of SEBI (DP) Regulations, 2018:</p>	<p>There was an instance of delay in submission of Certificate/Audit Report by Practicing Company Secretary for the quarter ended 31<sup>st</sup>March, 2021 as required under Regulation 76 of the SEBI (DP) Regulations, 2018.</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of Regulation 76 of SEBI (DP) Regulations, 2018:</p>	<p>Nil</p>	<p>Violation being delayed in submission to the exchanges, further action to be taken by the Company is not required to be contemplated</p>	<p>The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.</p>	





	<p>approval obtained by the issuer from all the stock exchanges where it is listed in respect of such further issued capital.</p>									
20.	<p>As per Reg 9 read with Schedule B of SEBI (PIT), 2015 read with NSE Circular dated 02<sup>nd</sup> April, 2019, "Trading restriction period can be made applicable from the end of every quarter till 48 hours after the declaration of financial results."</p>	<p>Schedule -B of SEBI (PIT), 2015</p>	<p>There was an instance wherein Trading Window for the Designated Person for the quarter ended 31<sup>st</sup> March, 2021 was not closed. Further, there was delay in closure of Trading window for the Designated Persons for the Quarters ended 30<sup>th</sup> June, 2021, 30<sup>th</sup> September, 2021 and 31<sup>st</sup> December, 2021 to the stock exchanges as required under</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of Reg 9 read with Schedule-B of SEBI (PIT), 2015</p>	<p>Nil</p>	<p>The Company has not taken proper steps to avoid this non-compliances.</p>	<p>The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.</p>	



	<p>Annual Report of the Listed entity shall consist of minimum information as required under Regulation 34 read with Schedule - V of SEBI (LODR) Regulations, 2015.</p>	<p>Regulation 34 of SEBI (LODR) Regulations, 2015</p>	<p>Schedule B to the SEBI (PIT) Regulations, 2015 read with NSE Circular dated 02nd April, 2019.</p> <p>There was an omission of two key ratios i.e. Debtors Turnover and Inventory Turnover ratio in the Management Discussion and Analysis Report which is as required to be disclosed under Part B of Schedule-V of SEBI (LODR) Regulations, 2015 respectively.</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of 34 of SEBI (LODR) Regulations, 2015</p>	<p>Nil</p>	<p>The Company has not taken proper steps to avoid this non-compliances.</p>	<p>The Management of the Company has acknowledged the delay and ensured to comply the same henceforth.</p>	
21.										



Period prior to Previous Year								
1.	9) The listed entity shall submit within 30 days from the date of publication of its standalone consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.	Regulation 23(9) of SEBI (LODR), 2015	There was an instance of non-submission of details of Related Party Transactions to Stock Exchanges for the Half Year ended 31 <sup>st</sup> March, 2020	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 23(9) of SEBI (LODR), 2015	Nil	The Company's Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.
2.	The Annual Secretarial Compliance Report in the prescribed format shall be submitted by the listed entity to the stock exchanges within 60 days of the end of the financial year.	Regulation 24A of SEBI (LODR), 2015 read with SEBI Circular CIR/CFD/	There was an instance of non-submission of Annual Secretarial Compliance Report for the financial year ended 31 <sup>st</sup> March, 2020 as required under Regulation	As per the information provided by the Company, no action was	NA	Violation of Regulation 24 A of SEBI (LODR), 2015	Nil	The Company's Management of the Company acknowledged the non-compliance and ensured to comply the same







4.	The details like reason for change viz. appointment, resignation, removal, death or otherwise; date of appointment/cessation (as applicable) & term of appointment; brief profile (in case of appointment); disclosure of relationships between directors (in case of appointment of a director) shall be disclosed in case of Change in Company Secretary.	Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015;	CFD/CMD/4/2015 dated 9th September, 2015 There was an instance of non-disclosure of Brief Profile details in respect of disclosures made to Stock Exchanges regarding Appointment of Company Secretary on 05th September, 2020, as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015	Nil	The Company's yet to submit the same with the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.	
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5.	Details of Resignation of Independent Director shall be intimated to the stock exchange as per Schedule III, Part A, Para A, Clause (i)(ii) and (iii) of Sub-para 7B of SEBI LODR, 2015.	Regulation 30 of SEBI (LODR) Regulations, 2015:	The Company is yet to submit the details of resignation of Mr. Venkata Ratna Kishore, Independent Director w.e.f. 18 <sup>th</sup> April, 2020 to the Stock Exchanges in line with Schedule III, Part A, Para A, Clause (i) (ii) and (iii) of Sub-para 7B of SEBI (LODR) Regulations, 2015	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9 <sup>th</sup> September, 2015	Nil	The Company is yet to submit the same with the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.
6.	Annual Report of the Listed entity shall consist of minimum information as required under Regulation 34 read with Schedule -V of SEBI (LODR) Regulations, 2015.	Regulation 34 Read with Schedule - V of SEBI (LODR) Regulations, 2015:	There was an instance of omission of certain key financial ratios and details of skills/expertise/competence of the board	As per the information provided by the Company, no action	NA	Violation of Regulation 34 Read with Schedule - V of SEBI (LODR) Regulations, 2015	Nil	The Company has not taken appropriate non-compliances to make the good.	The Management of the Company acknowledged the non-compliance and ensured to comply the







	<p>the Circular shall give an intimation to the Stock Exchanges within 45 days from the end of Financial Year.</p>	<p>S/CIR/P/2018/144,</p>	<p>Borrowers as specified in SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated 26<sup>th</sup> November, 2018 has not made disclosure to Stock Exchanges.</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of 74(5) of SEBI (DP) Regulations, 2018</p>	<p>Nil</p>	<p>non-compliances good.</p>	<p>the non-compliance and ensured to comply the same henceforth.</p>	
<p>9.</p>	<p>Within fifteen days of receipt of the certificate of security from the participant the issuer shall confirm to the depository that securities comprised in the said certificate have been listed on the stock exchange or exchanges where the earlier issued securities are listed and shall also after due verification immediately mutilate and cancel the certificate of security and substitute in its record the name of the depository as</p>	<p>Regulation 74(5) of SEBI (DP) Regulations, 2018</p>	<p>There were instances of non-submission of certificate under Regulation 74(5) of SEBI (DP) Regulations, 2018 for quarter ended on 30<sup>th</sup> June, 2020 and 30<sup>th</sup> September, 2020.</p>	<p>As per the information provided by the Company, no action was taken by any of the Authorities</p>	<p>NA</p>	<p>Violation of 74(5) of SEBI (DP) Regulations, 2018</p>	<p>Nil</p>	<p>The Company has not taken appropriate to make the non-compliances good.</p>	<p>The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.</p>	



	the registered owner and shall send a certificate to this effect to the depository and to every stock exchange where the security is listed												
10.	The details like reason for change viz. appointment, resignation, removal, death or otherwise; date of appointment/cessation (as applicable) & term of appointment; brief profile (in case of appointment); disclosure of relationships between directors (in case of appointment of a director) shall be disclosed in case of Change in Company Secretary.	Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015;	The Company has not submitted the details of resignation of Independent Director Mr. Satyanarayana Raju w.e.f. 18th April, 2019 in line with Schedule III, Part A, Para A, Clause (i) (ii) and (iii) of SEBI (LODR), 2015 to the Stock Exchanges.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015	Nil	The Company has yet to submit the same with the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.				
11.	The quarterly and year-to-date financial results may be either audited or unaudited	Regulation 33 (3) of (c)	There was an instance where, the Financial	As per the information	NA	Violation of Regulation	Nil	The Company has submitted the	The Management of the				





12.	<p>subject to the following:</p> <p>(i) In case the listed entity opts to submit unaudited financial results, they shall be subject to limited review by the statutory auditors of the listed entity and shall be accompanied by the limited review report.</p> <p>Provided that in case of public sector undertakings this limited review may be undertaken by any practicing Chartered Accountant.</p> <p>(ii) In case the listed entity opts to submit audited financial results, they shall be accompanied by the audit report.</p>	SEBI (LODR), 2015	Results for the Financial Year ended 31st March, 2019 which were submitted to the Bombay Stock Exchange (BSE) doesn't contain Independent Auditors Report, which is required under Regulation 33 of SEBI (LODR), 2015.	The Company has provided the information as per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of 7(3) of SEBI (LODR),	Nil	The Company is yet to submit the report to	The Management of the Company	Company acknowledged the non-compliance and ensured to comply the same henceforth.	
12.	The listed entity shall submit a compliance certificate to the exchange, duly signed by both the	Regulation 7(3) of SEBI (LODR),	The Listed Entity has not submitted the Compliance Certificate for the	As per the information	NA	Violation of 7(3) of SEBI (LODR),	Nil	The Company is yet to submit the report to	The Management of the Company		



	compliance officer of the listed entity and the authorised representative of the share transfer agent, wherever applicable, within 1 month from the end of each of half the year, certifying compliance with the requirements of sub-regulation (2).	2015.	Half-year ended 31 <sup>st</sup> March, 2019 due to be filed during the reporting Period to the Stock Exchanges as required under Regulation 7(3) of SEBI (LODR), 2015.	provide d by the Compa ny, no action was taken by any of the Authori ties	NA	2015.		the Stock Exchanges.	acknowledged the non-compliance and ensured to comply the same henceforth.	
13.	9) The listed entity shall submit within 30 days from the date of publication of its standalone consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.	2015.	Regulati on 23(9) of SEBI (LODR), 2015	There were instances of non-submission of details of Related Party Transactions to Stock Exchanges for the Half-Year ended 31 <sup>st</sup> March, 2019 and 30 <sup>th</sup> September, 2019 as required under Regulation 23(9) of SEBI (LODR), 2015.	As per the informa tion provide d by the Compa ny, no action was taken by any of the Authori ties	Violation of 23(9) of SEBI (LODR), 2015	Nil	The Company is yet to submit the details to the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.	





14.	The details like reason for change viz. appointment, resignation, removal, death or otherwise; date of appointment/cessation (as applicable) & term of appointment; brief profile (in case of appointment); disclosure of relationships between directors (in case of appointment of a director) shall be disclosed in case of Change in Company Secretary.	Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015:	There was an instance of non-disclosure of Brief Profile details in respect of disclosures made to Stock Exchanges regarding Appointment of Company Secretary on 17th July, 2019 and on 13th November, 2019, as required under Regulation 30 of SEBI (LODR), 2015.	As per the information provided by the Company, no action was taken by any of the Authorities	NA	Violation of Regulation 24A of SEBI (LODR).	Nil	The Company is yet to submit the details to the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.
15.	The Annual Secretarial Compliance Report in the prescribed format shall be submitted by the listed entity to the stock exchanges within 60 days of the end of the financial year.	Regulation 24A of SEBI (LODR), 2015 read with SEBI Circular CIR/	There was an instance of non-submission of Annual Secretarial Compliance Report for the year ended 31st March, 2019 under Regulation 24A of	As per the information provided by the Company, no action	NA	Violation of Regulation 24A of SEBI (LODR).	Nil	The Company is yet to submit the details to the Stock Exchanges.	The Management of the Company acknowledged the non-compliance and ensured to comply the





16.	As per Regulation 46, the listed entity shall disseminate certain information as contained in the Regulation.	CFD/ CMD1/ 27/ 2019 dated 08 <sup>th</sup> February, 2019.	SEBI (LODR), 2015 to the Stock Exchanges.	SEBI (LODR), 2015 to the Stock Exchanges.	As per the information provided by the Company, no action was taken by the Authorities	NA	Violation of Reg 46 of SEBI (LODR) Regulations, 2015:	Nil	The Company has not taken appropriate non-compliances to make the good.	The Management of the Company acknowledged the non-compliance and ensured to comply the same henceforth.	same henceforth.	
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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 18<sup>th</sup> October, 2019:

S.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	NIL
2.	<b>Other conditions relating to resignation of statutory auditor</b>		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its 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</p>	NA	NIL



	<p>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 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.	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 <sup>th</sup> October,	NA	NIL





2019.		
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III. We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

S.No	Particulars	Compliance Status (Yes/ No/ NA)	Observations Remarks by PCS*
(i)	<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	Nil
(ii)	<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 have been reviewed &amp; updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.</li> </ul>	Yes  No	Nil  Policy on Materiality of Related Party Transactions does not define "Material Modifications" as per Reg. 23(2)(a) of LODR Regulations.
(iii)	<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> </ul>	Yes	Nil



	<ul style="list-style-type: none"> <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>	No	The financial statement of subsidiaries and few other information were not disclosed on the website as required in terms SEBI (LODR) Regulations, 2015.
		No	Web-links provided in annual corporate governance reports under Regulation 27(2) are not accurate and is not specific and does not re-directs to the relevant document(s)/ section of the website.
(iv)	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	Nil
(v)	<p><b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	The Company does not have any Material Subsidiary as defined under the LODR Regulations.
		Yes	Further, the details of the subsidiaries have been disclosed in Form AOC-2 as an Annexure to the Board's Report.
(vi)	<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	Nil



	Archival policy prescribed under SEBI (LODR) Regulations, 2015.		
(vii)	<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/during the financial year as prescribed in SEBI Regulations.</p>	Yes	Nil
(viii)	<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; or</p> <p>(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.</p>	Yes  NA	Nil
(ix)	<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>	No	<p>There was delay of 05 Minutes and 6 Seconds in submission of Financial Results approved in the Board Meeting held on 30<sup>th</sup> May, 2022 to the National Stock Exchange of India for the Quarter and Year ended 31<sup>st</sup> March, 2022.</p> <p>There was delay of 04 Seconds</p>





			in submission of Financial Results approved in the Board Meeting held on 30 <sup>th</sup> May, 2022 to the Bombay Stock Exchange of India for the Quarter and Year ended 31 <sup>st</sup> March, 2022.
(x)	<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>	No	The Company does not have adequate system of structured digital database which is in conformity of Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.
(xi)	<p><b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b></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 thereunder except as provided under separate paragraph herein. (**)</p>	No	<p>National Stock Exchange in its Notice dated 29<sup>th</sup> June, 2022 and 12<sup>th</sup> July, 2022 has levied a penalty of Rs. 35,400 (inclusive of GST) on the Company for delayed submission of Annual Secretarial Compliance Report for the Financial Year ended 31<sup>st</sup> March, 2022.</p> <p>Further, Bombay Stock Exchange in its Notice dated 29<sup>th</sup> June, 2022 has levied a penalty of Rs. 23,600 (inclusive of GST) on the Company for delayed submission of Annual Secretarial Compliance Report for the Financial Year ended 31<sup>st</sup> March, 2022.</p>
(xii)	<p><b><u>Additional Non-compliances, if any:</u></b></p> <p>No additional non-compliance observed for any SEBI regulation/ circular/ guidance note etc.</p>	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 Company.
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 Company.
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 of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For R&A Associates,  
Company Secretaries



  
R. Ramakrishna Gupta  
Senior Partner  
FCS No: 5523  
CP No: 6696  
UDIN: F005523E000431564

Place: Hyderabad  
Date: 30<sup>th</sup> May, 2023