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SECY/ SE /2024 /142 – 143
Monday, the 27th May, 2024

Assistant General Manager
Accounts and Finance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI – 400 001

SUNFLAG IRON & STEEL CO. LTD.

REGD. OFFICE :
33/1, MOUNT ROAD, SADAR, NAGPUR - 440 001. MH, (INDIA)
PH.: 0712-2524661, 2532901, 2520356, 2520358 FAX : 0712-2520360
E-Mail : admin@sunflagsteel.com
Website : www.sunflagsteel.com
CIN: L27100MH1984PLC034003

The Manager, Listing Department,
National Stock Exchange of India Limited
“Exchange Plaza”, Bandra-Kurla Complex
Bandra (East), **MUMBAI – 400 051**

Sub: Submission of Annual Secretarial Compliance Report for the financial year 2023-24 ended 31st March, 2024 pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: BSE Scrip Code — 500404 / NSE Scrip Code - SUNFLAG

Dear Sir / Madam,

Please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the financial year 2023-24 ended 31st March, 2024 received from Messers Mukesh Parakh & Associates, Company Secretaries, Nagpur, [ICSI Unique Identification Number S2015MH344000], having their Office at # 203, Level 2, Manomay Plaza, 272, Central Bazar Road, Ramdaspath, Nagpur 440010, MH, IN, pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are therefore, kindly requested to place the aforesaid compliance on records.

Sincerely,

For Sunflag Iron and Steel Company Limited

CS Ashutosh Mishra
Head Company Secretary
ICSI Membership No.: ACS-23011

33/1, Mount Road, Sadar, Nagpur - 440001 (India)
Ph.: 0712-2524661
E-mail: avm@sunflagsteel.com

Visit us at www.sunflagsteel.com

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OPP. KSB PUMPS, S. No. 5743,
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T NAGAR, CHENNAI - 600 017
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**MUKESH PARAKH & ASSOCIATES
COMPANY SECRETARIES**

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Income Tax PAN: ABOPP0849B
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ICSI Membership No. FCS - 4343
ICSI Certificate of Practice No. 13693
ICSI Peer Review Certificate No. 846/2020

**ANNUAL SECRETARIAL COMPLIANCE REPORT
OF
SUNFLAG IRON AND STEEL COMPANY LIMITED
FOR THE FINANCIAL YEAR 2023–2024 ENDED 31 MARCH 2024**

[Pursuant to Regulation 24A(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI (LODR) Regulations” / “Listing Regulations”] read with the SEBI Circular No. CIR/CFD/CMD1/27/2019 Dated 8 February 2019, SEBI Circular No. CIR/CFD/CMD1/114/2019 Dated 18 October 2019, BSE Circular Dated 16 March 2023, NSE Circular Dated 16 March 2023 and 10 April 2023 [as amended]]

**Sunflag Iron and Steel Company Limited
C I N – L 27100 MH 1984 PLC 034003
33/1, Mount Road, Sadar, Nagpur 440001, MH, IN**

We, Messers Mukesh Parakh & Associates, Company Secretaries, Nagpur, [ICSI Unique Identification Number S2015MH344000], having its Office at # 203, Level 2, Manomay Plaza, 272, Central Bazar Road, Ramdaspath, Nagpur – 440010, MH, IN, have examined:–

- (a) all the document/s and record/s made available to us and explanation/s [Including Management Representation Letter] provided by Sunflag Iron and Steel Company Limited, [Corporate Identification Number [CIN] – L 27100 MH 1984 PLC 034003], having its Registered Office at 33/1, Mount Road, Sadar, Nagpur – 440001, MH, IN [“**the Listed Entity**”],
- (b) the filing/s and/or submission/s made by the Listed Entity to the Stock Exchange/s,
- (c) the Website of the Listed Entity, and
- (d) any other document/s and/or filing/s, as may be relevant, which has been relied upon to make this Report,

for the Financial Year 2023–2024 ended 31 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 Regulation/s, Circular/s, Guideline/s, issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 [“**SCRA**”], read with the Rules made thereunder and the Regulation/s, Circular/s, Guideline/s, issued thereunder by the Securities and Exchange Board of India [“**the SEBI**”];



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The specific Regulation/s, whose provisions and the Circular/s or Guideline/s issued thereunder, have been examined, includes:–

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [**“Listing Regulations”**];
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 [including the provisions with regard to disclosure/s and maintenance of record/s required under the said Regulations];
- (d) Securities and Exchange Board of India (Buy–back of Securities) Regulations, 2018 – Not Applicable to the Listed Entity for the Review Period;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 – Not Applicable to the Listed Entity for the Review Period;
- (f) Securities and Exchange Board of India (Issue and Listing of Non–Convertible Securities) Regulations, 2021 [Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and Securities and Exchange Board of India (Non-Convertible Redeemable Preference Shares) Regulations, 2013] – Not Applicable to the Listed Entity for the Review Period;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 [including the provisions with regard to disclosure/s and maintenance of record/s required under the said Regulations];
- (h) Other Regulation/s [as applicable]
 - (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
 - (ii) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, 2013 and dealing with Client/s;

and Circular/s or Guideline/s issued thereunder, which includes:–

Securities and Exchange Board of India [SEBI] Circular No.CIR/CFD/CMD1/114/2019 Dated 18 October 2019 –Para 6(A) and 6(B) regarding Appointment or Resignation of Statutory Auditors of the Listed Entity – Not Applicable to the Listed Entity for the Review Period.



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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 Regulation/s and Circular/s or Guideline/s, issued thereunder, except in respect of matters specified below:– **Not Applicable**

| | |
|--|-----------------------|
| Sr. No. | |
| Compliance Requirement (Regulations / Circulars / Guidelines including Specific Clause) | |
| Regulation / Circular No. | |
| Deviations | |
| Action Taken By | |
| Type of Action Advisory / Clarification / Fine / Show Cause Notice / Warning, etc. | NOT APPLICABLE |
| Details of Violation | |
| Fine Amount | |
| Observations / Remarks of the Practicing Company Secretary [PCS] | |
| Management Response | |
| Remarks | |



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- (b) The listed entity has taken the following actions to comply with the observations made in previous reports:– **Not Applicable**

| | |
|--|-----------------------|
| Sr. No. | |
| Compliance Requirement (Regulations / Circulars / Guidelines including Specific Clause) | |
| Regulation / Circular No. | |
| Deviations | |
| Action Taken By | |
| Type of Action Advisory / Clarification / Fine / Show Cause Notice / Warning, etc. | NOT APPLICABLE |
| Details of Violation | |
| Fine Amount | |
| Observations / Remarks of the Practicing Company Secretary [PCS] | |
| Management Response | |
| Remarks | |



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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. | <u>Secretarial Standards [SS]</u> The compliances of the Listed Entity are in accordance with the mandatory applicable Secretarial Standards [SS] issued by the Institute of Company Secretaries of India [the ICSI], and as notified by the Central Government Under Section 118(10) of the Companies Act, 2013 | YES | --- |
| 2. | <u>Adoption and timely updation of the Policies</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulation/s are adopted with the approval of Board of Directors of the Listed EntityAll the policies are in conformity with SEBI Regulation/s and has been reviewed and timely updated as per the Regulation/s, Circular/s or Guideline/s issued by the SEBI | YES | --- |
| 3. | <u>Maintenance and disclosures on Website</u> <ul style="list-style-type: none">The Listed Entity is maintaining a functional websiteTimely dissemination of the documents or information under a separate section on the WebsiteWeb-links provided in Annual Corporate Governance Reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document/s or section of the Website | YES | --- |



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|----|---|-------|---------------------------------------|
| 4. | <u>Disqualification of Director</u> None of the Director/s of the Listed Entity are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Listed Entity | YES | --- |
| 5. | <u>To examine details related to Subsidiaries of the Listed Entity</u> (a) Identification of Material Subsidiary Companies (b) Requirements with respect to Disclosure of Material as well as Other Subsidiaries | N. A. | No Specific Observation/s or Remark/s |
| 6. | <u>Preservation of Document/s</u> The Listed Entity is preserving and maintaining record/s as prescribed under SEBI Regulation/s and disposal of record/s as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015 | YES | --- |
| 7. | <u>Performance Evaluation</u> The Listed Entity has conducted performance evaluation of the Board, Independent Director/s and the Committee/s at the start of every financial year or during the financial year as prescribed in SEBI Regulation/s | YES | --- |
| 8. | <u>Related Party Transaction/s</u> (a) The Listed Entity has obtained prior approval of Audit Committee for all Related Party Transaction/s | YES | --- |
| | (b) In case, no prior approval obtained, the Listed Entity shall provide detailed reason/s along with confirmation whether the transaction/s were subsequently approved, ratified or rejected by the Audit committee | N. A. | No Specific Observation/s or Remark/s |



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| 9. | <u>Disclosure of events or information</u> The Listed Entity has provided all the required disclosure/s under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 [Listing Regulations] within the time limit/s prescribed thereunder | YES | --- |
| 10. | <u>Prohibition of Insider Trading</u> The Listed Entity is in compliance with Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 | YES | --- |
| 11. | <u>Actions taken by SEBI or Stock Exchange/s, if any</u> No Action/s taken against the Listed Entity, It's Promoters, Director/s or Subsidiaries either by the SEBI or Stock Exchange/s [including under the Standard Operating Procedures issued by SEBI through various Circular/s] under SEBI Regulations and Circular/s or Guideline/s issued thereunder | N. A. | No Specific Observation/s or Remark/s |
| 12. | <u>Resignation of Statutory Auditors from the Listed Entity or its Material Subsidiaries</u> In case of resignation of Statutory Auditors 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 | N. A. | No Specific Observation/s or Remark/s |



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| | | | |
|-----|---|-------|---------------------------------------|
| 13. | <u>Additional Non-compliances, if any</u> No Additional Non-compliance observed for all or any SEBI Regulation/s, Circular/s or Guidance Note, etc. | N. A. | No Specific Observation/s or Remark/s |
|-----|---|-------|---------------------------------------|

**Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

Note:- The issue of this Annual Secretarial Compliance Report, is subject to the relaxation/s granted by the *Securities and Exchange Board of India [the SEBI] and Ministry of Corporate Affairs [MCA] from time to time* and also, the limitation for verification of physical record/s of the Listed Entity, which were obtained through electronic mode.

Signed and Issued on this Saturday, the 25 day of May 2024 at Nagpur.

Messers Mukesh Parakh & Associates
Company Secretaries
Unique Identification Number S2015MH344000

MUKESH
DULICHANDJI
PARAKH

Digitally signed by MUKESH
DULICHANDJI PARAKH
Date: 2024.05.25 12:40:01
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CS Mukesh Dulichandji Parakh
Proprietor
Membership No. FCS - 4343
Certificate of Practice No. 13693
Peer Review Certificate No. 846/2020

Unique Document Identification Number (UDIN): F004343F000448041 Dated 25 May 2024.

Note - The Annual Secretarial Compliance Report is to be read with our letter of even date which is annexed as an Annex A and forms an integral part of this Report.



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Annex A to the Annual Secretarial Compliance Report

Sunflag Iron and Steel Company Limited
CIN – L 27100 MH 1984 PLC 034003
33/1, Mount Road, Sadar, Nagpur 440001, MH, IN

We, Messers Mukesh Parakh & Associates, Company Secretaries, Nagpur, [ICSI Unique Identification Number S2015MH344000], having its Office at # 203, Level 2, Manomay Plaza, 272, Central Bazar Road, Ramdaspath, Nagpur 440010, MH, IN, have conducted the Annual Secretarial Compliance Audit for the purpose of issuing Annual Secretarial Compliance Report of Sunflag Iron and Steel Company Limited, [Corporate Identification Number (CIN) – L 27100 MH 1984 PLC 034003], having its Registered Office at 33/1, Mount Road, Sadar, Nagpur – 440001, MH, IN, [**“the Listed Entity”**] for the financial year 2023–2024 ended 31 March 2024 [**“Review Period”**] as to the compliance of applicable statutory provisions and the adherence to good corporate practices by the Listed Entity. Annual Secretarial Compliance Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts or statutory compliances and expressing our opinion thereon.

The Annual Secretarial Compliance Report is based on our verification of the Listed Entity’s books, papers, minute books, forms and returns filed and other records maintained by the Listed Entity, review of management representation letter along with quarterly compliance report/s by respective Department Head/s, Head Company Secretary, Chief Financial Officer, Deputy Managing Director, noted and taken on record by the Board of Directors of the Listed Entity at their Meeting/s, and also the information and explanation provided by the Listed Entity, its officers, agents and authorised representatives, during the conduct of Annual Secretarial Compliance Audit for the Review Period.

As such, our Annual Secretarial Compliance Report of even date is to be read along with this letter:-

1. Management's Responsibility

- (a) It is the responsibility of the management of the Listed Entity to maintain records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
- (b) The compliance of the provisions of all applicable law/s, rule/s, regulation/s, circular/s, guideline/s, standard/s and ensuring the authenticity of document/s and information furnished, are the responsibilities of the management of the Listed Entity.



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2. Auditor's Responsibility

- (a) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the records. We believe, the processes and practices that we followed provide a reasonable basis for our opinion. We also believe that audit evidence and information obtained from the Listed Entity's management is adequate and appropriate for us to provide a basis for our opinion.
- (b) Our responsibility is to express an opinion on these records, standards and procedures followed by the Listed Entity with respect to Compliance/s. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- (c) We have not verified the correctness and appropriateness of financial records and books of accounts of the Listed Entity.
- (d) Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events, etc.

3. Disclaimer

This Report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI (LODR) Regulations, 2015 [Listing Regulations] 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.

Signed and Issued on this Saturday, the 25 day of May 2024 at Nagpur.

**Messers Mukesh Parakh & Associates
Company Secretaries**

Unique Identification Number S2015MH344000

MUKESH DULICHANDJI
PARAKH

Digitally signed by MUKESH
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**CS Mukesh Dulichandji Parakh
Proprietor**

Membership No. FCS - 4343

Certificate of Practice No. 13693

Peer Review Certificate No. 846/2020

Unique Document Identification Number (UDIN): F004343F000448041 Dated 25 May 2024.