

306, ARTH Complex, B/h. A. K. Patel House, Nr. Mithakhali Six Roads, Navrangpura, Ahmedabad – 380 009 (Gujarat) India  
Tel. No. : 079-2960 2110, 2640 2117 – Mobile: 98250 15582 - E-mail : [manojhurkat@hotmail.com](mailto:manojhurkat@hotmail.com)

**Secretarial Compliance Report of UMIYA TUBES LIMITED (CIN: L28112GJ2013PLC074916) for the year ended on 31<sup>st</sup> March, 2024**

We, **MANOJ HURKAT & ASSOCIATES**, Practicing Company Secretaries have examined:

- all the documents and records made available to us and explanation provided by the officers and staff of **UMIYA TUBES LIMITED** (“the listed entity”),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended on **31<sup>st</sup> March, 2024** (“Review Period”) in respect of compliance with provisions of:

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

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined (to the extent applicable), includes:

- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby report that, during the review period:

- 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 |
|-----------------------------------|--|--------------------------|------------|-----------------|----------------|----------------------|-------------|---|---------------------|---------|
| <b>As per Annexure [Table a)]</b> |  |                          |            |                 |                |                      |             |   |                     |         |



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

| Sr. No.                           | Observations/Remarks of the Practising Company Secretary in the previous reports | Observations made in the secretarial compliance report for the year ended | Compliance Requirement (Regulations/circulars / guidelines including specific clause) | Details of Violation/ deviations and actions taken/ penalty imposed, if any on the listed entity | Remedial actions, If any, taken by the listed entity | Comments of PCS on the actions taken by the listed entity |
|-----------------------------------|--|---|---|--|--|---|
| <b>As per Annexure [Table b)]</b> |  |   |   |  |  |   |

We hereby report that, during the Review Period, the compliances 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:</u><br>The compliances of listed entities are in accordance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) as notified by the Central Government under Section 118 (10) of the Companies Act, 2013 and mandatorily applicable.  | Yes                           | NA                                       |
| 2.      | <u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of Board of the listed entities</li> <li>• All policies are in conformity with the SEBI Regulations and has been reviewed &amp; updated on time, as per the Regulations/Circulars/ Guidelines issued by SEBI</li> </ul>  | Yes<br>Yes                    | NA<br>NA                                 |
| 3.      | <u>Maintenance and disclosure on Website:</u> <ul style="list-style-type: none"> <li>• The listed entity is maintaining a functional website</li> <li>• Timely dissemination of documents/ information under as 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<br>Yes<br>Yes             | NA<br>NA<br>NA                           |
| 4.      | <u>Disqualification of Director:</u><br>None of the Director(s) of the Company is/are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity   | Yes                           | NA                                       |
| 5.      | <u>Details related to Subsidiaries of listed entities have been examined w.r.t:</u> <ul style="list-style-type: none"> <li>a. Identification of material subsidiary companies</li> <li>b. Disclosure requirements of material as well as other subsidiaries</li> </ul>  | NA<br>NA                      | The Company does not have any subsidiary |



|     |  |               |   |
|-----|--|---------------|---|
| 6.  | <u>Preservation of Documents:</u><br><br>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015  | Yes           | NA  |
| 7.  | <u>Performance Evaluation:</u><br><br>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the year as prescribed in SEBI Regulations  | Yes           | NA  |
| 8.  | <u>Related Party Transactions:</u><br><br>a. The listed entity has obtained prior approval of Audit Committee for all Related Party Transactions<br>b. The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained   | Yes<br><br>NA | NA<br><br>NA  |
| 9.  | <u>Disclosure of events or information:</u><br><br>The listed entity has provided all the required disclosures under Regulation 30 along with Schedule III of SEBI LODR Regulation 2015 within the time limits prescribed thereunder.  | Yes           | NA  |
| 10. | <u>Prohibition of Insider Trading:</u><br><br>The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (PIT) Regulations, 2015   | Yes           | NA  |
| 11. | <u>Action taken by SEBI or Stock Exchange(s), if any:</u><br><br>No Actions 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.  | No            | Details of action taken by BSE against Company is provided in Table a) and b) above |
| 12. | <u>Resignation of Statutory Auditors from the listed entity or its material subsidiaries:</u><br><br>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/or its material subsidiary (ies) has/ have complied with paragraph 6.1 and 6.2 of Section V-D of Chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by the listed entity. | NA            | NA  |
| 13. | <u>Additional Non-compliances, if any:</u><br><br>No additional non-compliances observed for any SEBI regulations/circulars/guidance note etc. except reported above   | NA            | No such observations  |

Assumptions & Limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**Place: Ahmedabad**  
**Date: 25<sup>th</sup> May, 2024**



**For, MANOJ HURKAT & ASSOCIATES**

*Practising Company Secretaries*

FRN: P2011GJ025800

PR Certificate No.: 600/2019

**MANOJ R HURKAT**

*Partner*

FCS No.4287, C P No.: 2574

UDIN: F004287F000451008

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**Annexure [Table a)]**

**Annexure to Secretarial Compliance Report of M/s Umiya Tubes Limited (CIN: L28112GJ2013PLC074916) for the financial year 2023-24**

| 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 has to make payment of Advance Annual Listing Fees on or before 30 <sup>th</sup> April every year.                                    | Regulation 14                                    | Delay in payment of Advance Annual Listing Fees for the year 2023-24   | BSE Limited     | BSE Limited has requested NSDL and CDSL to freeze the respective demat accounts of the Promoters shareholding   | Violation of Regulation 14 of the SEBI (LODR) Regulations, 2015 for non-payment of Annual Listing Fees   | N.A.        | The Company has not made payment of listing fees for the FY 2023-24 to BSE Limited.  | Due to liquidity constraints, the Company could not make payment of Advance Annual Listing Fees for the year 2023-24.  | N.A.    |
| 2.     | The listed entity has to submit the Annual financial results within 60 days from end of the financial year i.e. on or before 30 <sup>th</sup> May, 2023 | Regulation 33 of the SEBI-LODR Regulations, 2015 | Violation of Regulation 33 of the SEBI (LODR) Regulations, 2015 for delayed submission of quarterly/ yearly financial results. | BSE Limited     | BSE has imposed penalty of Rs. 35400/- (including GST) for delay of 6 days in submission of quarterly/ yearly financial results for the quarter/year ended on 31/03/2023 under Regulation 33 of SEBI LODR Regulations, 2015 | Violation of Regulation 33 of the SEBI (LODR) Regulations, 2015 for delayed submission of quarterly financial results for the quarter ended on 31/03/2023. | Rs. 35400/- | The Company has belatedly submitted quarterly/ yearly financial results under Regulation 33 due to inadvertence for which the Company has to pay penalty of Rs. 30000/- plus GST as levied by the BSE. | Due to delayed audit process, the Company belatedly submitted the quarterly/ yearly financial results for the quarter/year ended on 31/03/2023. Due to liquidity issues, the Company is yet to make payment of penalty | N.A.    |





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| 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 |
|--------|--|---|--|-----------------|---|---|-------------|--|---|---------|
| 3.     | The listed entity has to submit on or before 30 <sup>th</sup> July, 2023 shareholding pattern for the quarter ended on 30 <sup>th</sup> June, 2023 | Regulation 31 (1)(b) of SEBI-LODR Regulations, 2015 | Delay in submission of the shareholding pattern for the quarter ended on 30 <sup>th</sup> June, 2023 | BSE Limited     | BSE has imposed penalty of Rs. 44840/- (including GST) for delay of 19 days in submission of quarterly shareholding pattern for the quarter ended on 30 <sup>th</sup> June, 2023 under Regulation 31 of the SEBI LODR Regulations, 2015 | Violation of Regulation 31 (1)(b) of SEBI (LODR) Regulations, 2015 for delay in submission of shareholding pattern for the quarter ended on 30 <sup>th</sup> June, 2023 | Rs. 44840/- | The Company submitted the Shareholding Pattern for the quarter/ year ended on 31 <sup>st</sup> March, 2023 with delay of 6 days for which the Company has to pay penalty of Rs. 38000/- plus GST as levied by the BSE. | Due to delayed receipt of BENPOSE from the Depository, the Company has belatedly submitted the Shareholding pattern for the quarter ended on 31 <sup>st</sup> March, 2023. Due to liquidity constraints, the Company is yet to make payment of this penalty | N.A.    |

**Note: Due to delayed/non payment of Listing fees and also delayed payment/non-payment of SOP penalties as aforesaid, the shareholding of the Promoter has been frozen by the Depositories as per directions of the BSE**



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**Annexure [Table b)]**

**Annexure to Secretarial Compliance Report of M/s Umiya Tubes Limited (CIN: L28112GJ2013PLC074916) for the financial year 2023-24**

| Sr. No. | Observations/ Remarks of the Practicing Company Secretary in the previous reports  | Observations made in the Secretarial Compliance report for the year ended | Compliance Requirement (Regulations/ circulars / guidelines including specific clause)   | Details of Violation/ deviations and actions taken/ penalty imposed, if any on the listed entity  | Remedial actions, If any, taken by the listed entity   | Comments of PCS on the actions taken by the listed entity |
|---------|--|---|--|---|--|---|
| 1.      | The Company has belatedly made payment of advance listing fees for FY 2022-23 to BSE Limited.  | 31 <sup>st</sup> March, 2023  | The listed entity has to make payment of Advance Annual Listing Fees on or before 30 <sup>th</sup> April every year.                             | Violation of Regulation 14 of the SEBI (LODR) Regulations, 2015 for delayed in payment Annual Listing Fees.<br><br>BSE Limited has requested NSDL and CDSL to freeze the respective demat accounts of the Promoters shareholding  | The Company has belatedly made payment of Annual listing fees to BSE for the FY 2022-23                  | NIL   |
| 2.      | The Company has belatedly submitted quarterly/ yearly financial results under Regulation 33 due to inadvertence for which the Company has paid a penalty of Rs. 10000/- plus GST as levied by the BSE. | 31 <sup>st</sup> March, 2023  | The listed entity has to submit the quarterly results within 30 minutes from the conclusion of Board Meeting in which the accounts were approved | Violation of Regulation 33 of the SEBI (LODR) Regulations, 2015 for delayed submission of quarterly financial results for the quarter ended on 31/03/2022.<br><br>BSE has imposed penalty of Rs. 11800/- (including GST) for delay of 2 days in submission of quarterly financial results for the quarter/year ended on 31/03/2022 under Regulation 33 of SEBI LODR Regulations, 2015 | Due to liquidity constraint, the Company has not made payment of penalty of Rs. 11800/- as levied by BSE | NIL   |



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| Sr. No. | Observations/ Remarks of the Practising Company Secretary in the previous reports  | Observations made in the Secretarial Compliance report for the year ended | Compliance Requirement (Regulations/ circulars / guidelines including specific clause)   | Details of Violation/ deviations and actions taken/ penalty imposed, if any on the listed entity  | Remedial actions, If any, taken by the listed entity  | Comments of PCS on the actions taken by the listed entity |
|---------|--|---|--|---|---|---|
| 3.      | The Company submitted the Shareholding Pattern for the quarter/ year ended on 31 <sup>st</sup> March, 2023 with delay of 4 days. | 31 <sup>st</sup> March, 2023  | The listed entity has to submit on or before 21 <sup>st</sup> April, 2023 shareholding pattern for the quarter ended on 31 <sup>st</sup> March, 2023 | Violation of Regulation 31 (1)(b) of the SEBI (LODR) Regulations, 2015 for delay in submission of shareholding pattern for the quarter ended on 31 <sup>st</sup> March, 2023<br><br>BSE has imposed penalty of Rs. 9440/- (including GST) for delay of 4 days in submission of quarterly shareholding pattern for the quarter/year ended on 31/03/2023 under Regulation 31 of the SEBI LODR Regulations, 2015 | Due to liquidity constraint, the Company has not made payment of penalty of Rs. 9440/- as levied by BSE | NIL   |

**Note: Due to delayed payment of Listing fees and also delayed payment/non-payment of SOP penalties as aforesaid, the shareholding of the Promoter has been frozen by the Depositories as per directions of the BSE**

