

Date: 16.05.2019

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| The Secretary, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata – 700 001 Code No. - 10011146 | ✓ BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code : 539043 |
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Dear Sirs,

Reg: Submission of Secretarial Compliance Report from Practicing Company Secretary under Regulation 24A of the Securities and Exchange Board of India (LODR) Regulations, 2015, for the year ended on March 31, 2019.

As per requirements of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are sending herewith a copy of the Report issued by Mr. Santosh Kumar Tibrewalla, Practicing Company Secretary for the year ended on 31.03.2019.

Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

For ABC India Limited

Sanjay Agarwal

Sanjay Agarwal
Company Secretary

Encl : As above

SANTOSH KUMAR TIBREWALLA
B.Com.(Hons.) LL.B., FCS.
Practising Company Secretary

5A, N. C. Dutta Sarani,
(Formerly Clive Ghat Street)
3rd Floor, Kolkata - 700 001
Phone : 2262-8200 / 40054842
Email :santibrewalla@rediffmail.com

Secretarial Compliance Report of ABC India Limited for the year ended 31st
March, 2019

[Under regulation 24A of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015]

I, Santosh Kumar Tibrewalla, Practising Company Secretary have examined:

- a. all the documents and records made available to me and explanation provided by **M/s. ABC India Limited** having its **registered Office** at **P-10, New C.I.T Road, Kolkata- 700073, WB** (“the Company”),
- b. the filings/ submissions made by the Company to the Stock Exchanges,
- c. website of the Company,
- d. any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended **31st March, 2019** in respect of compliance with the provisions of :

- i. the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- ii. 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”);
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.

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

- i. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;



- ii. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- iii. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- iv. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- v. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
- vi. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014
- vii. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- viii. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- ix. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; and circulars/ guidelines issued thereunder.

and based on the above examination, I hereby report that, during the period reviewed:

- a. The Company 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) | Deviations | Observations/ Remarks of the Practicing Company Secretary |
|----------------|--|------------|---|
| Not Applicable | | | |

- b. The Company has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my examination of those records,



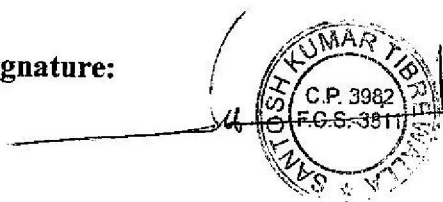
- c. The following are the details of actions taken against the Company/ its promoters/ Directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

| Sr. No | Action taken by | Details of violation | Details of action taken E.g. fines, warning letter, debarment, etc. | Observations/ remarks of the Practicing Company Secretary, if any. |
|------------------------------|-----------------|----------------------|--|--|
| No such event reported to us | | | | |

- d. The listed entity has taken the following actions to comply with the observations made in previous reports:

| Sr. No | Observations of the Practicing Company Secretary in the previous reports | Observations made in the secretarial compliance report for the year ended... <i>(The years are to be mentioned)</i> | Actions taken by the listed entity, if any | Comments of the Practicing Company Secretary on the actions taken by the listed entity |
|----------------|--|--|--|--|
| Not Applicable | | | | |

Signature:



Place: Kolkata

Date: 15.05.2019

SANTOSH KUMAR TIBREWALLA
FCS No.: 3811, C P No.: 3982