



TAHMAR



501-B, 5th Floor
Dempo Trade Centre
Panjim
Goa 403 001



Toll Free No 18002661909
+91 9321752685



info@tahmar.in
info.spl1991@gmail.com

Date: 29.05.2024

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor, Dalal Street,
Mumbai- 400 001

Scrip Code -516032

Subject : Submission of Annual Secretarial Compliance Report of Tahmar Enterprises Limited for the year ended March 31, 2024 pursuant to Regulation 24A of SEBI (LODR) (Amendment) Regulations, 2018.

Dear Sir(s),

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find herewith enclosed the Annual Secretarial Compliance Report of the Company for the year ended March 31, 2024, as issued by Mr. Brajesh Gupta, Practicing Company Secretaries on May 29, 2024.

Please take the same on your record and acknowledge the receipt of the same.

Thanking Yours
Yours Faithfully,

For Tahmar Enterprises Ltd
(Formerly known as Sarda Papers Limited)

Alkesh Patidar
Company Secretary

FACTORY ADDRESS
SURVEY NO.990(1),
BERAWADI, TALUKA GADHINGLAJ,
416502

www.tahmar.in

REGISTERED OFFICE
CIN: L51010MH1991PLC061164
TAHMAR ENTERPRISES LIMITED
R.S. No. 131/2 SHOP NO. 7
GURUCHANDRA RESIDENCY,
GADHINGLAJ, KOLHAPUR-416502





BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE
ICSI PRCN- SS2020752900, PRN-2012/2022
Add: I-74, LIG COLONY, INDORE (M.P.)-452007
HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

SECRETARIAL COMPLIANCE REPORT OF TAHMAR ENTERPRISES LIMITED (FORMERLY KNOWN AS SARDA PAPERS LIMITED) FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

To,
Board of Directors,
TAHMAR ENTERPRISES LIMITED,
R.S. No. 131/2 SHOP NO. 7,
GURUCHANDRA RESIDENCY,
GADHINGLAJ KOLHAPUR MH 416502 IN

We have examined

- (a) all the documents and records made available to us and explanation provided by **M/s. Tahmar Enterprise Limited** (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **March 31, 2024** 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;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (**the company has during the year come up with Preferential issue of 6,36,00,000 Equity shares and 6,96,00,000 Warrants and issue and allotted Equity shares and Warrants to the promoters and non-promoters under the regulations of SEBI ICDR, Regulation 2015 the company has complied with the applicable regulations**);
- (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 for the year under review**).
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**not applicable for the year under review**).
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**not applicable for the year under review**).
- (g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021, **during the year the Company has issued the Non- Convertible Securities i.e. 9,00,00,000 Non-Convertible (Redeemable) Preference Shares to the promoter group under preferential issue and the said issued preference shares are/will not be listed on stock exchange and therefore the SEBI regulations are not applicable on such securities, (not applicable for the year under review).**



BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE

ICSI PRCN- SS2020752900, PRN-2012/2022

Add: I-74, LIG COLONY, INDORE (M.P.)-452007

HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(i) Securities and Exchange Board of India (registrars to an issue and Share Transfer Agent) Regulations, 1993, regarding act and dealing with client.

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

Sr. No.	Particulars	Compliance Status Yes/No/NA	Remarks by PCS
1.	Secretarial Standards: The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the ICSI, as notified by the CG under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	Satisfactory
2.	Adoption and timely Updation of the Policies: 1. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities 2. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	Satisfactory
3.	Maintenance and disclosures on Website: - The Listed entity is maintaining a functional website - Timely dissemination of the documents/information under a separate section on the website - 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	Yes	Satisfactory
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	Satisfactory
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: a). Identification of material subsidiary companies b). Disclosure requirement of material as well as other subsidiaries	N.A.	None
6.	Preservation of Documents: 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	Satisfactory



BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE

ICSI PRCN- SS2020752900, PRN-2012/2022

Add: I-74, LIG COLONY, INDORE (M.P.)-452007

HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

7.	Performance Evaluation: 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.	Yes	Satisfactory
8.	Related Party Transactions: a). The listed entity has obtained prior approval of Audit Committee for all related party transactions; or 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 NA	Satisfactory No such cases observed
9.	Disclosure of events or information: 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.	Yes	Satisfactory
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	As per the verification of the SDD Compliance status on BSE Ltd. (Stock Exchange) it is showing SDD Non-Compliant on Stock reach Page i.e. home page of company information, as per the Company information the company has purchased the SDD software 1st July 2023 before purchasing software the company was maintaining the data in manual form and thereafter making regular and timely entries in the software, as per the verification of the stock Exchange data and information received the company for the F.Y. 2023-24 was not complied.
11.	Actions taken by SEBI or Stock Exchange(s), if any: 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 (**).	Yes	Satisfactory No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.



BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE

ICSI PRCN- SS2020752900, PRN-2012/2022

Add: I-74, LIG COLONY, INDORE (M.P.)-452007

HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Remarks by PCS
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	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	NA	No such cases were observed during the review period.
	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	NA	
	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.	NA	
2.	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a). In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. 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. 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.	NA	No such cases were observed during the review period.
	ii. Disclaimer in case of non-receipt of information:		



BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE

ICSI PRCN- SS2020752900, PRN-2012/2022

Add: I-74, LIG COLONY, INDORE (M.P.)-452007

HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

	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.	NA	No such cases were observed during the review period.
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 18th October, 2019.	NA	No such cases were observed during the review period.

(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:

S. 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)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remark
1.	SDD Compliance under SEBI PIT Regulations 2015	Reg. 3(5) & 3(6)	As per the verification of the SDD Compliance status on BSE Ltd. (Stock Exchange) it is showing SDD Non-Compliant on Stock reach Page i.e. home page of company information, as per the Company information the company has purchased the SDD software dated 1 st July 2023 before purchasing software the company was maintaining the data in manual form and thereafter making regular and timely entries in the software, as per the verification of the stock Exchange data and information received the company for the F.Y. 2023-24 was not complied.	The company has received the communication for inspection of SDD software, however the inspection not yet been done.	No action only communication has been received for inspection.	Reg. 3(5) & 3(6)	No	Company has purchased the SDD Software Dated 1st July 2023 and as per the information received from company's management, the company has started the making entries in the software and before that the company was keeping records manually.	The management of the company has informed that our previous Company Secretary was fresher and was not having knowledge and experience of this compliance and not informed to the management about the same, after knowing about this requirements and compliances management has given direction to the Company Secretary to regular and timely compliances of SDD and as	



BRAJESH GUPTA & Co.

COMPANY SECRETARY IN PRACTICE

ICSI PRCN- SS2020752900, PRN-2012/2022

Add: I-74, LIG COLONY, INDORE (M.P.)-452007

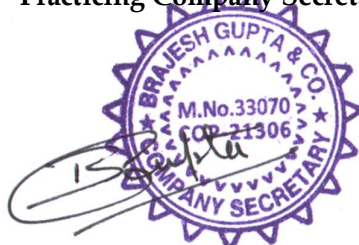
HAND HELD. +91 75 66 666 512, email-id: brajesh.cs19@gmail.com

										on date the company is maintaining all necessary entries in SDD software on time.	
--	--	--	--	--	--	--	--	--	--	---	--

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

S. 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)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remark
Not Applicable as First time submission of the Report										

For, Brajesh Gupta & Co.
Practicing Company Secretary



Brajesh Gupta, Proprietor
Mem. No. ACS- 33070
C P No.: 21306
UDIN: A033070F000490824
Place: Indore

Date: 29/05/2024