

Tree House Education & Accessories Ltd.

Office No.101, Sapphire Plaza, Dadabhai Road, Opp. CNMS School, Vile Parle West, Mumbai - 400 056.
Tel: +91 22 26201029 CIN : L80101MH2006PLC163028



February 09, 2023

To, BSE Limited PhirozeJeejeebhoy Tower Dalal Street, Fort Mumbai - 400 001	To, The National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, BandraKurla Complex, Bandra (E), Mumbai – 400 051	To, Metropolitan Stock Exchange of India Ltd. Exchange Square, CTS No. 25, Suren Road, Andheri (East), Mumbai – 400 093
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Sub.: Outcome of Board Meeting of the Company held on February 09, 2023.

Ref.: Scrip Code: 533540 / Symbol: TREEHOUSE

Dear Sirs,

We would like to inform you that at the meeting of the Board of Directors of the company held on Thursday, February 09 2023, the board has considered and approved;

1. Un-audited Financial Results (standalone and consolidated) of the Company for the quarter and nine months ended December 31, 2022 along with Limited Review Report of the Statutory Auditors of the Company (enclosed below).
2. Appointment of M/s Dharmesh Parekh & Associates chartered Accountant as an Internal Auditor of the Company for the financial year 2023-24 (brief profile is enclosed herewith).
3. Appointment of M/s Kaushal Doshi & Associates as a Secretarial Auditor of the Company for the financial year ended March 31, 2023 (brief profile is enclosed herewith).
4. Appointment of Mr. Rajesh Bhatia (DIN: 00074393) as an Additional Director in the category of Executive Director of the Company w.e.f. 09th February, 2023 (brief profile is enclosed herewith as Annexure A).
5. Appointment of Mr. Rajesh Bhatia (DIN: 00074393) as Managing Director of the Company w.e.f. 09th February, 2023 subject to approval of the Shareholders in the Extra Ordinary General Meeting (EOGM) / Postal Ballot (brief profile is enclosed herewith as Annexure A).
6. Appointment of Ms. Divya Padhiyar (DIN:08598655) as additional Director in the category of Non – Executive Independent Director of the Company w.e.f. 09th February, 2023 subject to approval of the Shareholders in the Extra Ordinary General Meeting (EOGM) / Postal Ballot (brief profile is enclosed herewith as Annexure A).
7. Resignation of Mrs. Babita Bhatia (DIN: 08767969) as Non-Executive Non Independent Director of the Company w.e.f. 09th February, 2023.
8. Resignation of Mr. Deepak Valecha (DIN: 07736480) as Independent Director of the Company w.e.f. 09th February, 2023 (disclosure required as per Regulation 30 (6) of SEBI LODR is enclosed as Annexure B).



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The meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 5:30 p.m.

We request you to kindly take the above information on record.

Thanking you.

Yours truly,
For **Tree House Education & Accessories Limited**


Guddi Bajpai
Company Secretary and Compliance Officer



We enclose herewith a copy of followings:

- 1) Un-Audited Financial Results (both Consolidated and Standalone) for the Third Quarter ended 31st December, 2022.
- 2) Press Release
- 3) Limited Review Report dated 09th February, 2023, from M/s Rakesh Soni & Co., Statutory Auditors of the Company.
- 4) Brief Profile of Internal Auditor
- 5) Brief profile of Secretarial Auditor
- 6) Brief Profile of Directors.
- 7) Disclosure required as per regulation 30 (6) read with Schedule III of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 for resignation of Independent Director.
- 8) Resignation letter of Mr. Deepak Valecha



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Annexure A

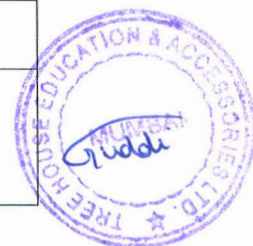
Brief profile of Mr. Rajesh Bhatia and Ms. Divya Padhiyar

Name of the Director	Mr. Rajesh Bhatia (DIN: 00074393)	Ms. Divya Padhiyar (DIN: 08598655)
Reason for change viz, appointment, resignation, removal, death or otherwise	Appointment	Appointment
Designation	Executive Director and Managing Director	Independent Director
Brief Profile	<p>Education:</p> <ul style="list-style-type: none"> • Bachelor of Engineering from MS University, Baroda • MBA from Pune University <p>Experience:</p> <ul style="list-style-type: none"> • 19 years of experience in the field of education 	Ms. Divya Padhiyar is an Associate Member of the Institute of Company Secretaries of India (ICSI). She has experience in the field of secretarial and other legal compliances with various other regulatory bodies.
Relationships between Directors inter-se	None to disclose	None to disclose
Shareholding, if any, in the Company	5077169 Equity Shares	Nil

Annexure B

As per the requirement of Regulation 30 (6) read with Schedule III, Para A, Clause (7B) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find below details in respect of resignation of Mr. Deepak Valecha:

Sr. no	Disclosure Requirements	Details
a.	Reason for change in composition of Board of Directors viz. appointment, resignation, removal, death otherwise.	Resignation of Mr. Deepak Valecha as Independent Director of the Company is due to certain personal reason and commitments. There are no other material reasons other than those provided above.
b.	Date of cessation	09th February, 2023
c.	Brief Profile	Not Applicable
d.	Disclosure of relationships between the Directors	Not Applicable
e.	Name of the Listed entities in which the resigning director hold directorships, indicating the category of directorship and membership of board committees	None, other than this Company



Please note there is no material reason other than those mentioned by Mr. Deepak Valecha in his resignation letter. A copy of the same is enclosed herewith for ready reference.

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Date: 09th February, 2023

Press Release

Key Highlights

- Debt free status achieved by end of Q3.
- No material findings in SEBI forensic audit
- Revamp of curriculum for educational trusts in line with New Education Policy.
- Operational turnaround to be achieved in Financial Year 2023-24.

Tree House Education & Accessories Limited (Tree House) reported its audited financial results for the 3rd quarter ended December 31, 2022.

Commenting on the Q3 FY23 results, Mr. Raiesh Bhatia, Chief Executive Officer of Tree House, said:

“We are now on the path of completing our entire restructuring. The company has achieved its goal to be debt free by the end of Q3.

We believe that the company has a solid base and is poised for an operational turnaround in the next financial year 2023-24.

With each passing day, it is our effort to make a significant contribution to the education landscape. We believe in bringing meaningful change to the life of our students. By remaining focussed on this objective, we are positioned to deliver secular long-term growth over several years.

We thank all our stakeholders for their support to the company during this time and look forward to a new dawn.”

Tree House Education & Accessories Limited:

Tree House Education & Accessories Limited(NSE code: TREEHOUSE; BSE code: 533540, MCX-SX: TREEHOUSE) runs quality preschools and also provides educational services to K-12 schools throughout the country. Tree House has revolutionized the concept of pre-school pedagogy in India through the use of innovative teaching methods and child-focussed personal care.

For more updates and information on the company, please log on to www.treehouseplaygroup.net

Disclaimer: This release may contain certain “forward looking” statements, which involve a number of risks, uncertainties and other factors that could cause actual results to differ materially from those that may be projected by these forward-looking statements

For Tree House Education & Accessories Limited


Jugal Shah
Director
DIN: 08334114



Tree House Education & Accessories Limited

Regd. Office: 101 , Sapphire Plaza , Dadabhai Road, Opp. CNMS School
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Unaudited Statement of Standalone Profit & Loss Account for the Quarter and 9 Months ended 31st Dec 2022

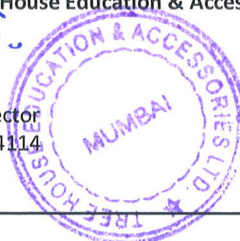
(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			9 Months Ended		Yearly
		31-12-22 Unaudited	30-09-22 Unaudited	31-12-21 Unaudited	31-12-22 Unaudited	31-12-21 Unaudited	31-03-22 Audited
1)	Income:						
	a. Revenue from Operations	141	136	149	485	444	600
	b. Other Income	31	25	26	71	27	1,238
	Total Income	172	161	175	556	471	1,838
2)	Expenses:						
	a. Operating expenses	69	57	36	175	54	134
	b. Employee Benefits Expense	39	37	33	109	101	138
	c. Finance Costs	463	78	156	629	465	625
	d. Depreciation & Amortisation	34	3,784	47	3,853	1,662	1,701
	e. Other Expenses	83	89	1,663	334	1,843	2,266
	Total expenses	688	4,045	1,935	5,100	4,125	4,864
3)	Profit before exceptional items, and tax (1-2)	(516)	(3,884)	(1,760)	(4,544)	(3,654)	(3,026)
4)	Less : Exceptional items	-	-	-	-	-	385
5)	Profit before tax (3+4)	(516)	(3,884)	(1,760)	(4,544)	(3,654)	(2,641)
6)	Tax expenses	-	-	-	-	-	(78)
7)	Profit for the period / year (5-6)	(516)	(3,884)	(1,760)	(4,544)	(3,654)	(2,719)
8)	Other Comprehensive Income						
	i. Items that will not be reclassified to profit or loss-	-	-	-	-	-	-
	ii. Income tax relating to items that will not be	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
9)	Total Comprehensive income (7+8)	(516)	(3,884)	(1,760)	(4,544)	(3,654)	(2,719)
10)	Paid up equity share capital (face value Rs.10 per share)	4,231	4,231	4,231	4,231	4,231	4,231
11)	Reserves excluding revaluation reserves						21,739
12)	Earnings per share Before Exceptional Items						
	Basic	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.97)
	Diluted	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.97)
13)	Earnings per share After Exceptional Items						
	Basic	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.43)
	Diluted	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.43)

for and on behalf of Tree House Education & Accessories Limited

Place: Mumbai
Date : 9th Feb 2023

J. B. Shah
Jugal Shah
Executive Director
DIN No: 08334114



Deepak Valecha
Deepak Valecha
Director
DIN No: 07736480

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Unaudited Statement of Consolidated Profit & Loss Account for the Quarter and 9 Months ended 31st Dec 2022

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			9 Months Ended		Year ended
		31-12-22 Unaudited	30-09-22 Unaudited	31-12-21 Unaudited	31-12-22 Unaudited	31-12-21 Unaudited	31-03-22 Audited
1)	Income:						
	a. Revenue from Operations	141	136	149	485	444	600
	b. Other Income	31	25	26	71	27	1,238
	Total Income	172	161	175	556	471	1,838
2)	Expenses:						
	a. Operating expenses	69	57	36	175	54	134
	b. Employee Benefits Expense	39	37	33	109	101	138
	c. Finance Costs	463	78	156	629	465	625
	d. Depreciation & Amortisation	34	3,784	47	3,853	1,662	1,701
	e. Other Expenses	83	89	1,663	334	1,843	2,266
	Total expenses	688	4,045	1,935	5,100	4,125	4,864
3)	Profit before exceptional items, and tax (1-2)	(516)	(3,884)	(1,760)	(4,544)	(3,654)	(3,026)
4)	Share of net profit/(loss) of associates and joint ventures accounted for using the equity method	-	(0)	(1)	(0)	(1)	(1)
5)	Less: Exceptional items	-	-	-	-	-	385
6)	Profit before tax (3+4)	(516)	(3,884)	(1,761)	(4,544)	(3,655)	(2,642)
7)	Tax expenses	-	-	-	-	-	(78)
8)	Profit for the period / year (5-6)	(516)	(3,884)	(1,761)	(4,544)	(3,655)	(2,721)
9)	Other Comprehensive Income						
	i. Items that will not be reclassified to profit or loss-						
	ii. Income tax relating to items that will not be						
	Other Comprehensive Income						
10)	Total Comprehensive income (7+8)	(516)	(3,884)	(1,761)	(4,544)	(3,655)	(2,721)
11)	Paid up equity share capital (face value Rs.10 per share)	4,231	4,231	4,231	4,231	4,231	4,231
12)	Reserves excluding revaluation reserves						22,075
13)	Earnings per share Before Exceptional Items						
	Basic	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.97)
	Diluted	(1.22)	(9.18)	(4.16)	(10.74)	(8.64)	(6.97)
14)	Earnings per share After Exceptional Items						
	Basic	(1.22)	(9.18)	(4.16)	(10.74)	(8.63)	(6.42)
	Diluted	(1.22)	(9.18)	(4.16)	(10.74)	(8.63)	(6.42)

for and on behalf of Tree House Education & Accessories Limited

Jugal Shah
Executive Director
DIN No: 08334114

Deepak Valecha
Director
DIN No: 07736480

Place: Mumbai
Date : 9th Feb 2023

Tree House Education & Accessories Limited


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CIN No. L80101MH2006PLC163028

Notes:

- 1 The audited financial results were reviewed by audit committee and approved at the meeting of Board of Directors of the Company held on 9th February 2023.
- 2 The Company falls within a single primary business segment viz. "Educational Services", the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Segment Reporting" is not applicable.
- 3 a. Previous period / year figures have been regrouped / rearranged wherever necessary to confirm with the current period / year presentation.
b. The figures of the current quarter and corresponding quarter of the previous year are the balancing figures between unaudited figures for the full financial year .
- 4 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, to the extent applicable.
- 5 Income and Expenditure billed/incurred on three months/annual basis has been charged proportionately for 3 months for the quarter ended 31st December 2022.
- 6 During the quarter ended 31st December 2022 the company had repaid its bank loan and the interest thereon charged by the bank. The additional amount of Rs. 4,59,49,296/- interest charged by the bank has been debited to profit and loss account during the quarter ended 31st December 2022.
- 7 During the quarter ended 30th September 2022, the company had charged additional depreciation on the assets which were classified as "Assets for Sale/Dispose off". Accordingly the depreciation and amortisation during the quarter ended 30th September 2022 was higher as compared to the depreciation and amortisation charged during the quarter ended 31st December 2022.

For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited


Jugal Shah
Executive Director
DIN No: 08334114


Deepak Valecha
Director
DIN No: 07736480

Place: Mumbai
Date : 9th Feb 2023





Standalone Unaudited Limited Review Report

Limited Review Report to
The Board of Directors of
Tree House Education & Accessories Ltd

1. We have reviewed the accompanying statement of unaudited standalone financial results (the "statement") of Tree House Education & Accessories Ltd (the "Company") for the quarter ended 31st December, 2022 and year to date results for the period from 01.04.2022 to 31.12.2022 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of regulations 33 of the SEBI (listing obligations and disclosure requirements) Regulations, 2015 (Listing Regulations). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Attention is invited to the following observations as given in the previous Audit Report on Unaudited Financials for the quarter ended 31st December, 2022 and notes thereon;
 - 3.1 The Company has repaid the entire amount outstanding to the bank, which was classified as NPA.
 - 3.2 Mr. Rajesh Bhatia & Anr. (Promoters of the Company) filed an appeal before Securities Appellate Tribunal ("SAT") against an Order No WTM/SM/IVD-ID-1/28/2021-22 dated May, 24, 2021 received from Securities and Exchange Board of India (SEBI) under the provisions of sections 11(1), 11(4), 11B(1), 11B(2) and 11(4A) of the Securities and Exchange Board of India Act, 1992. Accordingly, the SAT vide its order dated August 30, 2021 directed the promoters of the Company to deposit a sum of Rs.15 lakhs as security deposit with respondent i.e. Securities and Exchange Board of India, the said amount was deposited on time as per the order. Further the matter is awaiting hearing.



- 3.3 There was an ongoing arbitration matter between the Company and Janodhar Sikhshan Prasarak Mandal and others (“Respondents”) in which the company has received order in its favour on January 11, 2021 wherein the company shall receive compensation from the Respondents. The company continues to pursue legal options for recovery of proceeds as per the order.
- 3.4 The management has informed us that the Company has appointed an Internal Auditor to serve as an aid to the management in identifying the areas of concern and improvement as well as to provide assurance regarding the systems, controls and process within the organization. In view of the same, internal audit was carried out in the area of Income and Expenditure for the quarter ended 31st December, 2022 that we have relied upon the same. As pointed out by the Internal Auditor, the Company has not made any provision for Interest on delayed payment to MSME. The company has informed us that the same will be provided during the last quarter of the year.
- 3.5 During the quarter ended 30th September 2022, the company has entered into an “Agreement to Sale” for school building at Vadodhara, Gujarat. We were informed that the financial transaction of the sale of the said property is not completed and the amount received against the sale of the said school building is still classified/grouped under the head “Advance against property”
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Rakesh Soni & Co
Chartered Accountants
Firm Registration No. 114625W


CA R.K Soni

Partner

M. No. 047151

UDIN : 23047151B6Y6AS2272



Date : 9th February, 2023

Place : Mumbai



Unaudited Consolidated Limited Review Report

Limited Review Report to
The Board of Directors of
Tree House Education & Accessories Ltd

1. We have reviewed the accompanying statement of consolidated unaudited financial results (the "statement") of Tree House Education & Accessories Ltd (the "parent") and its subsidiaries/associates (the Parent and its subsidiaries/associates together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the period ended 31st December, 2022 and year to date results for the period from April 1, 2022 to December 31, 2022 ("the Statement"), attached herewith being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2022 and the corresponding period from April to December, 2022, as reported in these financial results have been taken by the Parent's Company Board of Directors and have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and taken by the Parent's Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have performed procedures in accordance with the circular issued by the Securities Exchange Board of India (SEBI) under regulation 33(8) of the Listing Regulations, to the extent applicable.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



5. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. Attention is invited to the following observations as given in the previous Audit Report on Unaudited Financials for the quarter ended 31st December, 2022, and notes thereon;
 - 7.1 The Company has repaid the entire amount outstanding to the bank, which was classified as NPA .
 - 7.2 Mr. Rajesh Bhatia & Anr. (Promoters of the Company) filed an appeal before Securities Appellate Tribunal ("SAT") against an Order No WTM/SM/IVD-ID-1/28/2021-22 dated May, 24, 2021 received from Securities and Exchange Board of India (SEBI) under the provisions of sections 11(1), 11(4), 11B(1), 11B(2) and 11(4A) of the Securities and Exchange Board of India Act, 1992. Accordingly, the SAT vide its order dated August 30, 2021 directed the promoters of the Company to deposit a sum of Rs.15 lakhs as security deposit with respondent i.e. Securities and Exchange Board of India, the said amount was deposited on time as per the order. Further the matter is awaiting hearing.
 - 7.3 There was an ongoing arbitration matter between the Company and Janodhar Sikhshan Prasarak Mandal and others ("Respondents") in which the company has received order in its favour on January 11, 2021 wherein the company shall receive compensation from the Respondents. The company continues to pursue legal options for recovery of proceeds as per the order.
 - 7.4 The management has informed us that the Company has appointed an Internal Auditor to serve as an aid to the management in identifying the areas of concern and improvement as well as to provide assurance regarding the systems, controls and process within the organization. In view of the same, internal audit was carried out in the area of Income and Expenditure for the quarter ended 31st December, 2022 that we have relied upon the same. As pointed out by the Internal Auditor, the Company has not made any provision for Interest on delayed payment to MSME. The company has informed us that the same will be provided during the last quarter of the year.



- 7.5 During the quarter ended 30th September 2022, the company has entered into an "Agreement to Sale" for school building at Vadodhara, Gujarat. We were informed that the financial transaction of the sale of the said property is not completed and the amount received against the sale of the said school building is still classified/grouped under the head "Advance against property"
8. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of J. T. Infrastructure Pvt. Ltd, the Associate Company, which have not been reviewed/audited by their auditors. As reported to us, there was no transaction during the quarter and 9 months ended 31st December 2022. According to the information and explanations given to us by the Management, these interim financial statements/financial information/financial results are not material to the Group.

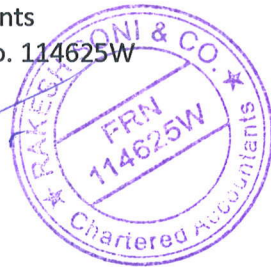
For M/s. Rakesh Soni & Co
Chartered Accountants
Firm Registration No. 114625W



CA R.K Soni
Partner

M. No. 047151

UDIN : 23047151BGYGAT4325



Date : 9th February, 2023
Place : Mumbai

Kaushal Doshi & Associates



Practicing Company Secretary

A/39, Ashok Samrat, Daftary Road, Malad (E), Mumbai - 400 097

Moblie No.: +91-9892 368 648/8879061581

Email : doshikaushal20@gmail.com

Profile of Kaushal Doshi & Associates,

Kaushal Doshi & Associates was incorporate by Mr. Kaushal Doshi, Associate member of Institute of Company Secretaries of India (ICSI), offers a wide range of specialized, multi-disciplinary professional services that meet the immediate as well as the long-term business needs of its clients. We provides gamut of services in the fields of Corporate Consultancy and Financial Consultancy.

Kaushal Doshi & Associates provides advisory and compliance services under Companies Act, SEBI Laws, Listing Agreement, Takeover and Insider Trading Guidelines and also have expertise in handling compliances under IPO, Rights & Bonus Issue, Preferential Allotment, Merger/De-Merger of Unlisted companies, Revocation of suspension of Listed companies, etc. We focus on providing multi-disciplinary value-added services aimed at creating a strong competitive advantage for our clients in a rapidly changing market scenario.

Our Team of professionals includes Company Secretaries and Chartered Accountants, who are equipped with the requisite business and technical skills, experience and knowledge to deliver customized solutions to our clients. With their respective competencies, our professionals are capable of rendering required competitive advantage and sustainable value for a wide range of industries.

Our Mission

To assist corporate to achieve high standards and best practices of compliances and governance in the field of Corporate Laws.

Our Secretarial Advisory and Compliance Services (SAC):

Kaushal Doshi & Associates SAC vertical provides the following key Company Law and Secretarial Compliance services:

General:

- Advisory services on Corporate Laws, SEBI, FEMA and other allied laws;
- Advisory services on compliance of Listing Agreement and Corporate Governance code;
- Incorporation of new companies and Limited Liability Partnerships (LLP) in India;
- Corporate Secretarial services ;
- Advisory services on Intellectual Property Rights (IPR) including registration of trademarks, royalty agreements, enforcement of IPRs, etc.;
- Secretarial Compliance audit;
- Postal Ballot process;
- Advisory & certification on Corporate Governance;
- Filing under XBRL mode.

Under Companies Act, 2013

- Incorporation of the New Companies, Section 8 Company, producer companies;
- Registration of Limited Liability Partnerships (LLPs);
- Change of Name of companies / LLPs;
- Change of objects clause of companies / LLPs;
- Conversion in status of companies from Public Limited to Private Limited and vice-versa.
- Conversion of a Partnership Firm/ Limited Liability Partnerships (LLP) into a Company;
- Registration of Foreign Company (Branch office / Liaison office / Project office) in India;
- Petitions before Company Law Board, Regional Director, Registrar of Companies;
- Shifting of Registered office from one RoC jurisdiction to another and from one State to another;
- Preparation of Notices, Agenda and Minutes for Board Meetings, Annual General Meetings / Extra-ordinary General Meetings;
- Preparation and maintenance of various registers like Register of Members, Register of Transfer, Register of Charges, Register of Directors, Register of Related Party Transactions, Register of investments etc.;
- Liaisoning with the office of Registrar of Companies, Regional Director and Company Law Board for obtaining various regulatory approvals;
- Secretarial Audit & issue of Compliance Certificate for Public, Private & Listed Companies;
- Filing under XBRL mode;
- Assisting in winding up / closure of companies in India;
- De merger / Spin-off's / Business Transfer;
- Takeover;
- Public Issues;
- Rights & Bonus Issues;
- Preferential Allotments;
- Employee Stock option Plan (ESOP);
- Sub - division / Consolidation of Shares;
- Buy Back of Shares;
- Reduction of Capital;
- Listing / De listing of Securities;

Under Listing Regulations:

- Assisting in compliance of various Regulations under the LODR;
- Guiding on compliance of the Corporate Governance;
- Conducting Quarterly / Half-Yearly / Yearly Secretarial Audit of Listed Companies for ensuring Listing Regulations/ SEBI compliances;

Under SEBI Regulations:

- Assisting in filing of various forms under Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Assisting in filing of various forms under Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

- Advising on various SEBI Regulations like SEBI Takeover Code, SEBI Insider Trading Regulations, SEBI (ICDR) Regulations, 2009, SEBI Portfolio Managers Regulations, SEBI Broker Regulations with respect to IPO, Public Issue, Right Issue, Bonus Issue, Preferential Allotment, QIP, De-listing etc.;
- Assisting in obtaining various regulatory approvals from SEBI / BSE / NSE;
- Assisting in De listing of Companies from Stock Exchanges under SEBI (De-listing of Equity Shares) Regulations, 2009

Under RBI Regulations:

- Assisting in filing of various forms and returns under RBI Regulations
- Preparation & filing of Form FC-GPR with RBI through AD and Annual Return regarding Foreign Assets & Liabilities
- Issue of certificate for issue/allotment of shares to NRI under FDI route
- Obtaining approval from FIPB
- Compounding under RBI Regulations

Under Due Diligence:

- Periodic and Specific Compliance Audits
- Legal and Business Due Diligence.

Secretarial Audit of Company:

- Our firm independently handling Secretarial audit of Following Listed Company
 - Creative Eye Limited
 - Sharon Biomedicine Limited
 - Konark Infrastructure Limited (Public Unlisted)
 -
- Assist in following Listed Company
 - Shoppers Stop Limited
 - Mastek Limited
 - Dolphin Offshore Limited
 - Hotel leela venture Limited
 - Kaira Can Limited
 - Lyka labs Limited
 - Hypercity Retail (India) Limited
 - Jsw Investment Private Limited (Debt Security Listed)
 - Parsarathi Investment Limited (NBFC)
 - Jayabharat Cerdit Limited (NBFC)

XBRL:

XBRL stands for eXtensible Business Reporting Language. The XBRL is an electronic information supply chain standard for moving financial and business reporting information into an interactive intelligent information format.

At Kaushal Doshi and Associates, we provide end to end solution for filing of documents under XBRL mode. It includes from preparation of instant document to preparation and certification of forms and uploading on MCA website.

We provide XBRL filing solutions both for Financial Data (Annual Reports) and Cost Records (Compliance Certificate under Cost Audit Rules, 2011 and Cost Audit Reports). In its first year of introduction i.e. 2010-11 by MCA, we at Kaushal Doshi and Associates have filled more than 80 Balance Sheets under XBRL format.

Miscellaneous:

- Pre-certification of other documents and returns required to be filed with the Registrar of Companies.
- Advising on legal and procedural matters under the Companies Act
- Maintenance of secretarial records, statutory books and registers.
- Liaisoning with financial institutions, banks, and stock exchanges, and furnishing
- We are Providing Aadhar Base DSC (Digital Signature Certificate)
- periodical returns, reports and information relating to Company required by them

CONTACT DETAILS:

Office Address:

9, 2nd Floor, Anuraj Building , Khandwala Lane, Malad East, Mumbai- 400097

Email id:

Doshikaushal20@gmail.com

Phone No:

9892368648 / 8879061581

**For Kaushal Doshi & Associates
Practising Company Secretaries Firm**

Kaushal
Dhirendra Doshi

Digitally signed by
Kaushal Dhirendra Doshi
Date: 2017.05.02 11:47:03
+05'30'

**Kaushal Doshi
Proprietor
CP: 13143, ACS: A32178**

DHARMESH PAREKH & ASSOCIATES

Chartered Accountants

Firm Regn No: 137820 W

Add: A-30, Mercantile Bank Employees CHS Ltd.
5th Natwar Nagar Road, Jogeshwari (E),
Mumbai- 400 060. India.

Firm established in 2013 as Proprietorship firm.

PARTNERS

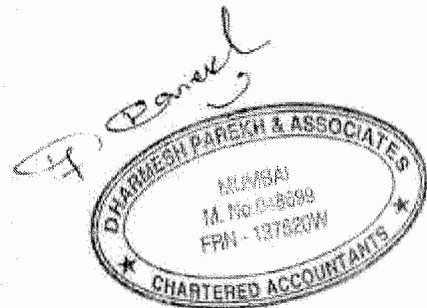
1. DHARMESH PAREKH, F.C.A.
Membership No: 048699
Phone: 98925 43839 / 90828 40910
Email : cadharmeshparekh@gmail.com

2. ASHWIN PARIKH, F.C.A.
Membership No. 033814
Phone: 9820076544
Email: ajpmap5@gmail.com

WORK EXPERIENCE

Partners are having over 25 years of post qualification experience in the Industry, Financial Service and Audit & Taxation.

- Statutory Audits, Internal Audits, Transfer Pricing, Tax Audits and VAT Audits
- Accounts, Finalisation of accounts
- Statutory Bank Branch Audits, Stock Audits & Concurrent Audits
- Project Finance - CMA and Project Report preparation
- Income Tax & GST return filling and Audits



DEEPAK VALECHA

Asha Bhawan, Block No. A 40, Room No. 239, Goal Maidan, Near Mc Donalds,
Ulhasnagar Thane - 421001

09th February, 2023

To,
The Board of Directors,
TREE HOUSE EDUCATION & ACCESSORIES LIMITED
Office No.101, Sapphire Plaza, Dadabhai Road, opp.
CNMS School, Vile Parle (west)
Mumbai - 400056.

Dear Sirs,

Subject: Resignation as Director from the Board of Directors of Tree House Education & Accessories Limited.

I hereby tender my resignation from the office of the Director categorized as Independent Director of Tree House Education & Accessories Limited due to personal reasons and commitments therefore request the Board to relieve me from my duty as Director effective from 09th February, 2023.

Further note that there are no other material reasons of resignation other than those provided above.

Please acknowledge the receipt of my resignation from Directorship and make the necessary disclosures and filings with the Registrar of Companies and Stock Exchanges.

I thank the Board for all the cooperation extended to me during my tenure as Director of the Company.

Thanking you,
Yours truly,



Deepak Valecha
DIN No.: 07736480

