



**INTEGRA
ESSENTIA
LIMITED**

CIN: L74110DL2007PLC396238

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Unit No. 607, 6th Floor, Pearls Best Height-II,
Netaji Subhash Place, New Delhi-110034, IN



May 30, 2024

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400051

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai - 400 001

NSE Symbol: ESSENTIA

Scrip Code: 535958

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2024 as per Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (“Listing Regulation”)

Dear Sir/Madam,

Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) read with the relevant Circular(s) issued by SEBI /Exchanges from time to time, please find attached herewith the Annual Secretarial Compliance Report of the Company, issued by a Company Secretary in practice issued in the prescribed form for the year ended March 31, 2024.

We request you to take this on record and to treat the same as compliance with the applicable provisions of the Listing Regulations.

Thanking you,

Yours Faithfully,
for Integra Essentia Limited

Pankaj Kumar Sharma
Company Secretary & Compliance Officer

SECRETARIAL COMPLIANCE REPORT OF INTEGRA ESSENTIA LIMITED FOR THE YEAR ENDED MARCH 31, 2024

The Members,

Integra Essentia Limited

607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, North West Delhi,
Delhi, India - 110034

We, Kumar G & Co, *Company Secretaries* have conducted the Secretarial Compliance Audit of the applicable SEBI Regulations and the circulars/ guidelines issued thereunder for the period ended March 31, 2024 of Integra Essentia Limited (“the listed entity”).

The audit was conducted in a manner that provided us a reasonable basis for evaluating the statutory compliances and expressing our opinion thereon.

We have examined:

- a) all the documents and records made available to us, and explanation provided by 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 period 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;
- 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; *
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021*
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; *
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- j) 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;

***Not Applicable to the period under review as there is no such transaction.**

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

S. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/Remarks by PCS
1	Secretarial Standards: The Compliances of the Listed Entity are in accordance with the applicable Secretarial Standards (SS) 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	Yes	Nil

	mandatorily applicable		
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes Yes	Nil Nil
3	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The Listed Entity is maintaining a functional website Timely dissemination of the documents/information under a separate section on the website <ul style="list-style-type: none"> 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* Yes* Yes*	The company has been advised to timely upload the data on website as per Regulation 46 & 62 of SEBI (LODR) Regulations, 2015 Nil
4	Disqualification of Director: None of the Director(s) of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Listed Entity	Yes	Nil
5	Details related to Subsidiaries of Listed Entities have been examined w.r.t.: <ul style="list-style-type: none"> (a) identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries 	Yes Yes	The company doesn't have any subsidiary company.
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	Nil
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	Nil
8	Related Party Transactions: <ul style="list-style-type: none"> (a) The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or <ul style="list-style-type: none"> (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 Yes	Nil Nil
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,	Yes	Nil

	2015 within the time limits prescribed thereunder except as provided under separate paragraph herein		
10	Prohibition of Insider Trading: The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Nil
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	Nil
12	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as provided under separate paragraph herein.	Yes	Nil

* with some delays and omissions, which were advised for correction during the audit process.

Compliances related to resignation of Statutory Auditors from Listed Entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019:

S. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/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 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 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	No instance of resignation of statutory auditors during the year under review
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	NA	No instance of resignation of statutory auditors during the year under review

	<p>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.</p> <p>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 communicate its views to management and the auditor.</p> <p>ii) Disclaimer in case of non-receipt of information:</p> <p>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.</p>		
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 instance of resignation of statutory auditors during the year under review

Based on the above examination, we hereby report that, during the period under Review:

(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/ circular/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of action i.e. Advisory/Fin e/Show cause notice/warnings etc	Details of violations	Fine Amount	Observations/ Remarks by PCS	Management Response	Remarks
1.	SEBI (LODR), 2015	Regulation 23(9)	Delay in filing with Stock Exchange	-	-	Disclosure of Related party transactions was delayed filed by 1 day for the half year ended March 31, 2023 i.e. on April 28, 2023	-	Company has been advised to stay vigilant of the timelines as prescribed by SEBI.	-	
2.	SEBI (LODR), 2015	Regulation 30	Non-filing / Delay in filing XBRL format	-	-	Company failed to submit/ delayed in submitting certain XBRL formats to Stock Exchange		Company has been advised to file such XBRL on immediate basis and be vigilant for such further XBRL	-	



						including Annual report, Board meeting outcomes in respect of alteration of capital and issue/allotment of bonus shares, Change in management, resignation of independent director.		filings as mentioned in SEBI circulars.		
3.	SEBI (LODR), 2015	Regulation 57(5)	Deficiency in filing Quarterly Certificate confirming the payment of interest /principal obligations for non-convertible securities	-	-	Quarter ended March 31, 2023: Inadvertently, the company failed to attach the annexure pertaining to status of Non-Convertible Securities /Bonds due in the quarter ended 31 March, 2023. Moreover, it didn't take any steps to upload the statement later on.	-	Company has been advised to be compliant of the SEBI Regulations and take necessary remedial actions in case of any non-compliance .	-	

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

S. No.	Compliance requirement (Regulations/ circular/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of action i.e. Advisory/Fine/Show cause notice/warnings etc	Details of violations	Fine Amount	Observations /Remarks by PCS	Management Response	Remarks
NIL										

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 certify 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 Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) 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.

For **KUMAR G & Co.**
Company Secretaries

PANKAJ
KUMAR GUPTA

Digitally signed by
PANKAJ KUMAR GUPTA
Date: 2024.05.28
14:19:43 +05'30'

GUPTA P. K.
M.No. : A14629 | CP : 7579
UDIN: A014629F000469292

Date : May 28, 2024
Place : New Delhi