



E-LAND
APPAREL

E-Land Apparel Limited

(Formerly Known as "Mudra Lifestyle Limited")

Date: June 29, 2021

To

BSE Limited

1st Floor, P.J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 532820

Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2021

Reference: SEBI Circular CIR/ CFD/ CMD1/ 27/ 2019 dated February 08, 2019 and Regulation 24A of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

With reference to SEBI Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019 and Regulation 24A of SEBI (LODR) Regulations, 2015, please find enclosed herewith Annual Secretarial Compliance Report of E-Land Apparel Limited, duly signed by Mrs. Sanam Umbargikar, Partner of M/s. DSM & Associates, Practicing Company Secretaries for the financial year ended March 31, 2021.

This is for your information and record.

For E-Land Apparel Limited



Mr. JAE HO SONG
Managing Director
DIN: 07830731

Address: No. 2105 Block 2 Shobha Classic Apartment,
Haralur Main Road Near Ozone Residenza, Bangalore South,
Bengaluru, Karnataka 560102

Secretarial Compliance Report of E-Land Apparel Limited
for the year ended 31st March, 2021

I, CS Sanam Umbargikar, partner of M/s. DSM & Associates, Company Secretaries, have examined:

- (a) A the documents and records made available to us and explanation provided by **E-Land Apparel 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/ filings, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March, 2021 ("Review Period") 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 (not applicable to the Listed Entity during Review Period);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (not applicable to the Listed Entity during Review Period);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (not applicable to the Listed Entity during Review Period);
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 (not applicable to the Listed Entity during Review Period);



(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
and circulars/ guidelines issued thereunder;

And based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirements (Regulations/ Circulars/ guidelines including specific clause)	Deviation	Observations/ Remarks of the Practicing Company Secretary
1.	As per regulation 30, Schedule III, Part A of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, Outcome of the meetings of the Board of Directors should be filed with Stock Exchanges within 30 minutes of closure of the meeting	Outcome of Meetings of the Board of Directors, dated 5 th October, 2020 and 12 th November, 2020, were uploaded after expiry of 30 minutes of closure of the meetings, due to technical and connectivity issues.	No adverse comments to offer
2.	As per provisions of section 149 and 150 of the Companies Act, 2013, the Independent Directors may be selected from a data bank and accordingly the Independent Director who has been appointed or intends to be appointed as Independent Director has to get himself registered on data bank.	Among the total number of Board of Directors, 2 (Two) Independent Directors have not renewed their Registration in Data Bank to be maintained for the Independent Directors.	The due date for registration in the Data Bank has been extended up to 30 th November, 2021.
3.	As per regulation 31 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Shareholding pattern for every quarter needs to be filed with Stock Exchange(s) within a period of 21 days from end of respective quarter	The Shareholding Pattern for Quarter ended 30 th June, 2020, was filed with Stock Exchange on 22 nd July, 2020, i.e. with delay of 1 (One) day due to non-receipt of Shareholding from RTA due to non-payment of dues	Exchange has not imposed any penalty for the delay till date.



(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder in so far as it appears from my examination of those records.

(c) The following are the details of actions taken against the listed entity/ 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 circular/ guidelines issued thereunder:

Sr. No.	Action Taken by	Details of Violation	Details of action taken e.g. fines, warning letters, debarment etc.	Observations/ remarks of the Practicing Company Secretary, if any
NIL				

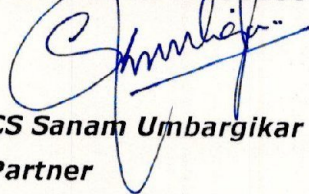
(d) The Listed Entity has taken following actions to comply with observations made in previous reports:

Sr. No.	Observations/ remarks of the Practicing Company Secretary, in previous reports	Observations made in the Secretarial Compliance Report for the year ended 31 st March, 2020	Actions taken by the Listed Entity/ Management Reply to the observations, if any	Comments of the Practicing Company Secretary
1.	Nil	Statement of Investor Complaint for the quarter ended June, 2019 and December, 2019 was incorrectly filed at the exchange. Whereas the correct/ revised filing of the same was carried out by the Company.	Revised/ Correct filing of the same was carried out by the Company	No adverse comments to offer
2.	Nil	Intimation to the Stock Exchange for Closure of Trading Window for the Quarter ended 31 st March, 2019, was filed on 4 th April, 2019 i.e. in delay of 4 days.	No Action	Exchange has not imposed any penalty for the delay till date.
3.	Nil	Annual Disclosure for the	Rectified/Corrected	No adverse comments



		financial year ended 31 st March, 2019, and 31 st March, 2020, has been submitted by the promoter to the Company as well as Stock Exchange. However the same disclosures are not reflecting on the Portal of www.bseindia.com.		to offer
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*For DSM & Associates,
Company Secretaries
UCN: P2015MH038100.*



**CS Sanam Umbargikar
Partner**

M.No.26141.

CP No.9394.

UDIN: A026141C000529041



Place: Mumbai.

Date: 28th June, 2021.