

BOHRA INDUSTRIES LIMITED

CIN: L24117RJ1996PLC012912

Registered Office: 301, Anand Plaza, University Road, Udaipur, Rajasthan 313001
Email id: bil@bohraindustries.com, Phone: +91-294-2429513; Fax: +91-294-2429515
Website: <http://www.bohraindustries.com>



Date: 03-01-2025

**To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1, Bandra Kurla Complex, G Block
BKC, Bandra Kurla Complex, Bandra East, Mumbai,
Maharashtra 400051**

NSE Symbol: BOHRAIND ISIN: INE802W01023

Sub: Annual Secretarial Compliance Report under Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 for the Financial ended March 31, 2024.

Sir/Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with SEBI Circular CIR/CFD/CMD1/27/2019 dated February 8, 2019, please find enclosed herewith Annual Secretarial Compliance Report for the year ended March 31, 2024.

Please take the above information on your record.

Thanking you,

For **BOHRA INDUSTRIES LIMITED**

**KRISHNA AGARWAL
MANAGING DIRECTOR
DIN: 09402238**



Annual Secretarial Compliance Report of
BOHRA INDUSTRIES LIMITED
for the year ended 31st March 2024

(Pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 and circular dated 8th February 2019 issued by SEBI)

I, CS Surya Prakash Moud, Practicing Company Secretary having (M. No. F12943) have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s. Bohra Industries Limited (CIN: L24117RJ1996PLC012912), (hereinafter referred as the "listed entity"), having its Registered Office at 301, Anand Plaza, Univercity Road, Udaipur, Rajasthan, India, 313001. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on 31st March, 2024, complied with the statutory provisions listed hereunder and also that the listed entity has appropriate Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined:

- (a) all the documents and records made available to me and explanation provided by Bohra Industries Limited ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchange,
- (c) website of the listed entity,
- (d) other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March 2024 ("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, includes:

- (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; **(Not applicable to the company during the review period)**
- (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 company during the review period);**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021; **(Not applicable to the company during the review period);**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021; **(Not applicable to the company during the 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 company during the review period);**
- (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 Agents) Regulations, 1993;
- (j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (k) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (l) The Provisions of Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: **(Not Applicable to the Company during the review period);**

and circulars/ guidelines issued thereunder.

and based on the above examination, we hereby report that, during the review period:

- I. The listed entity has not complied with the provision of the following:
 - a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - b. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.



c. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

- II.
- a. 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 except as mentioned below.
- b. 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 circulars/ guidelines issued thereunder: Table-A

Sr. No.	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount*	Observations /Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
1.	Regulation 17, 18, 19 and 20 of Securities and Exchange Board of India (Listing Obligations and Disclosure	Regulation 17, 18, 19 and 20 of SEBI(Listing Obligations and Disclosure Requirements) 2015 “SEBI (LODR), Reg. 2015”	The composition of the Board was not in accordance with Regulation 17(1)(b),	PCS	Observation	The composition of the Board was not in accordance with Regulation 17(1)(b), the Listed entity not re-constituted	-	The composition of the Board was not in accordance with Regulation 17(1)(b), the Listed entity not re-	The company had undergone a Corporate Insolvency Resolution Process (CIRP), one of the financial creditor has	-



	Requirement s) Regulations, 2015 regarding number of director and composition of the Board and constitution of committees		the Listed entity not re-constituted Nomination and Remuneration committee and stakeholder relationship committee and not conducted meetings of Committees.			Nomination and Remuneration committee and stakeholder relationship committee and not conducted meetings of Committees.		constituted Nomination and Remuneration committee and stakeholder relationship committee and not conducted meetings of Committees.	withdrawn claim from the company for its dues vide their letter dated 15/09/2020 but the financial creditors withheld the necessary No Objection Certificate (NOC) contrary to approved Resolution Plan. This lack of NOC created operational and financial impediments, delaying various internal processes. For this company has filed petition with NCLT but our petition in the National
2.	Regulation 27 (2) of SEBI (LODR), Reg. 2015 – Regarding submission of	Reg. 27(2) of SEBI (LODR), Reg. 2015.	Delayed in filing for quarter ended on 31 st December, 2023	PCS	Observation	The listed entity delayed filed Corporate Governance Report on 27 th December, 2024 which is	-	The listed entity delayed filed Corporate Governance Report on 27 th December, 2024 which is	



	Corporate Governance					required to be filed within 21 days of end of quarter		required to be filed within 21 days of end of quarter	Company Law Tribunal (NCLT) was initially rejected. Subsequently,
3.	Regulation 27 (2) of SEBI (LODR), Reg. 2015 – Regarding submission of Corporate Governance	Reg. 27(2) of SEBI (LODR), Reg. 2015.	Delayed in filing for quarter ended on 31 st March, 2024	PCS	Observation	The listed entity delayed filed Corporate Governance Report on 27 th December, 2024 which is required to be filed within 21 days of end of quarter	-	The listed entity delayed filed Corporate Governance Report on 27 th December, 2024 which is required to be filed within 21 days of end of quarter	we filed an appeal before the National Company Law Appellate Tribunal (NCLAT) vide appeal no. 1025 of 2023, which approved the appeal, and finally on 24 th April 2024 company received NOC from Financial Creditor. This prolonged process contributed to a delay in the company's ability to make timely decisions related to



									<p>financial matters and governance.</p> <p>During this period, the company approached various banks for financial assistance; however, due to the unresolved status of the NOC from our financial creditors, the banks rejected our applications. As a result, the company faced severe financial constraints that further affected its governance processes. As the company is</p>	
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									as required under corporate governance norms, significantly hindered our ability to meet the regulatory requirements , including the submission of the Corporate Governance Report.	
4.	Payment of Annual Listing Fee as per of Regulation 14 of SEBI (LODR), Reg. 2015.	Regulation 14 of SEBI (LODR), Reg. 2015	Late Payment of Annual Listing Fees for FY 2023-24	PCS	Observation	Late Payment of Annual Listing Fees for FY 2023-24 in due time	-	The Annual Listing fees was paid by the listed entity after due date.	Due to lack of NOC from financial creditor, the company faced severe financial constraints. Therefore the Annual Listing fees was paid	The fee was paid by the listed entity after due date on 21 st May, 2024 but we do not



									by the company after due date.	found any acknowledgment of exchange .
5.	Filing of shareholding pattern under Reg. 31(1)(b) of SEBI (LODR), Reg. 2015.	Reg. 31(1)(b) of SEBI (LODR), Reg. 2015.	Delayed in filing for Quarter ended on 30 June, 2023	PCS	Observation	The listed entity delayed filed shareholding pattern by 2 days, which is required to be filed within 21 days of end of quarter	-	The listed entity delayed filed shareholding pattern by 2 days	The management acknowledged the default and hope to avoid the same in future.	-
6.	Filing of shareholding pattern under Reg. 31(1)(b) of SEBI (LODR), Reg. 2015.	Reg. 31(1)(b) of SEBI (LODR), Reg. 2015.	Delayed in filing for quarter ended on 31 st March, 2024	PCS	Observation	The listed entity delayed filed shareholding pattern on 06 th November, 2024, which is required to be filed within 21 days of end of quarter	-	The listed entity delayed filed shareholding pattern on 06 th November, 2024 which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	
7.	Regulation 13(3) of SEBI (LODR), Reg. 2015 Regarding	Reg. 13(3) of SEBI (LODR), Reg. 2015	Delayed in filing for Quarter	PCS	Observation	The listed entity delayed filed Statement of Investor	-	The listed entity delayed filed Statement of Investor complaints on	The management acknowledged the default and	



	filing of Statement of Investor complaints		ended on 31 st March, 2024			complaints on 06 th November, 2024 which is required to be filed within 21 days of end of quarter		06 th November, 2024 which is required to be filed within 21 days of end of quarter	hope to avoid the same in future.	
8.	Regulation 24(A) of SEBI (LODR), Reg. 2015 Secretarial compliance report	Regulation 24(A) of SEBI (LODR), Reg. 2015	Non-Filing of Secretarial compliance report as per Regulation 24(A) of SEBI (LODR), Reg. 2015 for financial year 2022-23 and 2023-24	PCS	Observation	The listed entity not filed Secretarial compliance report as per Regulation 24(A) of SEBI (LODR), Reg. 2015 for financial year 2022-23 and 2023-24	-	The listed entity not filed Secretarial compliance report as per Regulation 24(A) of SEBI (LODR), Reg. 2015 for financial year 2022-23 and 2023-24	The management acknowledged the default and confirmed just after getting this report it will file with exchange.	
9.	Filing of Reconciliation of share capital audit Report as per Regulations	Regulations 76 of the SEBI (Depositories and Participants)	Delayed in filing for Quarter ended on	PCS	Observation	The listed entity delayed filed Reconciliation of share capital audit report on	-	The listed entity delayed filed Reconciliation of share capital audit report for quarter ended	The management acknowledged the default and hope to avoid	



	76 of the SEBI (Depositories and Participants) Regulations, 2018	Regulations, 2018 and Regulation 55A of SEBI (LODR), Reg. 2015	31 st March, 2024			06 th November, 2024 which is required to be filed within 30 days of end of quarter		on 31 st March, 2024 on 06 th November, 2024 which is required to be filed within 30 days of end of quarter	the same in future.	
10.	Regulation 7(3) of SEBI (LODR), Reg. 2015 - Compliance certificate regarding maintenance of share transfer facility	Regulation 7(3) of SEBI (LODR), Reg. 2015	Delayed in filing for Financial year ended on 31 st March, 2024	PCS	Observation	The listed entity delayed filed Compliance certificate regarding maintenance of share transfer facility for Financial year ended on 31 st March, 2024 on 07 th November, 2024 which is required to be filed within thirty days from the end of the financial year	-	The listed entity delayed filed Compliance certificate regarding maintenance of share transfer facility for Financial year ended on 31 st March, 2024 on 07 th November, 2024 which is required to be filed within thirty days from the end of the financial year	The management acknowledged the default and hope to avoid the same in future.	



11.	Regulation 40(10) of SEBI (LODR), Reg. 2015 - Certificate from PCS regarding issue of certificates within prescribed time	Regulation 40(10) of SEBI (LODR), Reg. 2015	Delayed in filing for Financial year ended on 31 st March, 2024	PCS	Observation	The listed entity delayed filed Certificate from PCS regarding issue of certificates for Financial year ended on 31 st March, 2024 on 07 th November, 2024 which is required to be filed within thirty days from the end of the financial year	-	The listed entity delayed filed Certificate from PCS regarding issue of certificates for Financial year ended on 31 st March, 2024 on 07 th November, 2024 which is required to be filed within thirty days from the end of the financial year	The management acknowledged the default and hope to avoid the same in future.	
12.	Intimation of Board Meeting for financial results to be sent to exchange at least 5 days prior to the meeting (excluding the date of intimation and the date of the	Regulation 29(2) / (3) of SEBI (LODR), Reg. 2015	Non-Compliance	PCS	Observation	The listed entity has non complied with Regulation 29(2) / (3) and not given proper intimation of Board Meeting held on 14 th February, 2024 for approval of financial	-	The listed entity has non complied with Regulation 29(2) / (3) and not given proper intimation of Board Meeting held on 14 th February, 2024 for approval of	The management acknowledged the default and hope to avoid the same in future.	-



	meeting) under Regulation 29(2) / (3) of SEBI (LODR), Reg. 2015					statement for quarter ended on 31 st December, 2023 which is required to be sent to exchange at least 5 days prior to the meeting.		financial statement for quarter ended on 31 st December, 2023 which is required to be sent to exchange at least 5 days prior to the meeting.		
13.	Intimation of Board Meeting for Financial results to be sent to exchange at least 5 days prior to the meeting (excluding the date of intimation and the date of the meeting) under Regulation 29(2) / (3) of SEBI (LODR), Reg. 2015	Regulation 29(2) / (3) of SEBI (LODR), Reg. 2015	Non-Compliance	PCS	Observation	The listed entity has not complied with Regulation 29(2) / (3) and not given intimation of Board Meeting held on 29 th May, 2024 for approval of financial statement for quarter/financial year ended on 31 st March, 2024 which is required to be	-	The listed entity has not complied with Regulation 29(2) / (3) and not given intimation of Board Meeting held on 29 th May, 2024 for approval of financial statement for quarter/financial year ended on 31 st March, 2024 which is required to be	The management acknowledged the default and hope to avoid the same in future.	-



						sent to exchange at least 5 days prior to the meeting.		sent to exchange at least 5 days prior to the meeting.		
14.	Regulation 30 and 47 of SEBI (LODR), Reg. 2015 – publication of newspaper advertisement regarding dispatch of Notice of Annual General Meeting.	Regulation 30 and 47 of SEBI (LODR), Reg. 2015	Non-Compliance	PCS	Observation	The listed entity has not complied with Regulation 30 and 47 and not published in newspaper advertisement regarding dispatch of Notice of Annual General Meeting.	-	The listed entity has not complied with Regulation 30 and 47 and not published in newspaper advertisement regarding dispatch of Notice of Annual General Meeting.	The management acknowledged the default and hope to avoid the same in future.	-
15.	Maintenance of structured digital database (SDD) in the manner as prescribed in Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations,	Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	The listed entity has not maintained record in the software.	NSE	Non Compliance Tag	The listed entity has not maintained record in the software.	-	Upon verification, it was found that the listed entity established the SDD software, in compliance with Regulations 3(5) & 3(6) of SEBI (Prohibition of Insider Trading),	Listed entity is taking action to maintain the same	-



2015								Regulations, 2015, where it has been observed that no record has been maintained in the software.		
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*The Exchange has levied penalty on non-compliance as per the website discloser of exchange but company is under process of revocation of suspension therefore amount of penalty is not determined.

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

Sr. No.	Observations/ Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended 31st March, 2023	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	The listed entity has not complied with Regulation 29(2) / (3) and not given intimation of Board Meeting for approval of financial statement for quarter/ financial	2022-23	Regulation 29(2) / (3) of SEBI (LODR), Regulation 2015	The listed entity has not complied with Regulation 29(2) / (3) and not given intimation of Board Meeting for approval of financial	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.



	year ended on 30 th September, 2022 which is required to be sent to exchange atleast 5 days prior to the meeting.			statement for quarter/financial year ended on 30 th September, 2022 which is required to be sent to exchange atleast 5 days prior to the meeting.	to avoid the same in future.	
2.	Upon verification, it was found that the listed entity established the SDD software, in compliance with Regulations 3(5) & 3(6) of SEBI (Prohibition of Insider Trading), Regulations, 2015, where it has been observed that no record has been maintained in the software.	2022-23	Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	The listed entity has not maintained record in the software.	No Action taken	The entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.



3.	The listed entity has not filed shareholding pattern for quarter ending 30 th June 2022	2022-23	Reg. 31(1)(b) of SEBI (LODR), Reg. 2015.	The listed entity has not filed shareholding pattern for quarter ending 30 th June 2022	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.
4.	The listed entity not filed Secretarial compliance report as per Regulation 24(A) of SEBI (LODR), Reg. 2015	2022-23	Regulation 24(A) of SEBI (LODR), Reg. 2015	The listed entity not filed Secretarial compliance report as per Regulation 24(A) of SEBI (LODR), Reg. 2015	Report for Financial year ended in 31 st March, 2023 and 31 st March, 2024 are providing simultaneously. After issuing this report, it will be submitted to stock exchange.	Report for Financial year ended in 31 st March, 2023 and 31 st March, 2024 are providing simultaneously. After issuing this report, it will be submitted to stock exchange.



5.	The listed entity not filed Reconciliation of share capital audit Report for Quarter ended on 30 th June 2022 which is required to be filed within 30 days of end of quarter.	2022-23	Regulations 76 of the SEBI (Depositories and Participants) Regulations, 2018 and Regulation 55A of SEBI (LODR), Reg. 2015	The listed entity has not filed Reconciliation of share capital audit Report for Quarter ended on 30 th June 2022 which is required to be filed within 30 days of end of quarter.	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.	The listed entity is under process of revocation of suspension and process to determine amount of fine and implementing internal process to avoid the same in future.
6.	The Listed entity has delayed in making application to NSE for seeking in-principle approval for preferential issue for 40,00,000 equity shares in terms of the regulation 160(f) of the SEBI (ICDR), 2018, being the company is required to file the application to	2022-23	Regulation 160(f) of the SEBI (ICDR), 2018	The Listed entity has delayed in making application to NSE for seeking in-principle approval for preferential issue for 40,00,000 equity shares in terms of the regulation 160(f) of the	The application for in principle approval was made to NSE with delay of 15 days due to curfew imposed in the Udaipur City. The company has made an application to SEBI for the SEBI (ICDR) Regulation, 2018 for condonation of delay and SEBI has acceded the request.	The application for in principle approval was made to NSE with delay of 15 days due to curfew imposed in the Udaipur City. The company has made an application to SEBI for the SEBI (ICDR) Regulation, 2018 for condonation of delay and SEBI has acceded the request.



	the stock exchange on the same day when the notice was sent to the shareholders.			SEBI (ICDR), 2018, being the company is required to file the application to the stock exchange on the same day when the notice was sent to the shareholders.	Regulation, 2018 for condonation of delay and SEBI has acceded the request.	
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- d. The reporting of clause 6(A) and 6(B) of the circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 issued by the Securities and Exchange Board of India on “Resignation of statutory auditors from listed entities and their material subsidiaries” is not applicable during the Review Period.

III. 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)	Observation/Remark 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 event 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		



	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.		
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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.</p> <p>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.</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 and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: 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>	NA	No such event during the review period
3.	The listed entity / its material subsidiary has obtained information from the Auditor	NA	No such event during



upon resignation, in the format as specified in Annexure- A in -'SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	the review period
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IV. I hereby report that, during the ReviewPeriod the listed entity 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)	Compliance Status Yes/No/N.A	Observations/ Remarks of the Practicing Company Secretary
1.	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	NO	<i>We have not found proper evidence of sending notice of Board Meeting, circulation and Maintenance of Minutes.</i>
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 entitiesAll 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	-
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.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 NO YES	<i>The listed entity has failed in dissemination of the documents/information under a separate section on the website</i>



4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed disqualified by the listed entity.	NO	<i>Based on verification through MCA website and Annual filing status of another company in which Mr. Shahid Raza Rizvi (DIN: 02029659) is a Director, Mr. Shahid Raza Rizvi (DIN: 02029659) is disqualified from being appointed or continuing as Directors of the listed entity under section 164(2)(a) of the companies act, 2013.</i>
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.	NA	The listed entity does not have any material subsidiary company during the review period.
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	-
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	-



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.	YES YES	-
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.	NO	Please refer para II (b) above and Table A.
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	<i>Upon verification, it was found that the listed entity established the SDD software, in compliance with Regulations 3(5) & 3(6) of SEBI (Prohibition of Insider Trading), Regulations, 2015, where it has been observed that no record has been maintained in the software.</i>
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.	NO	Please refer para II (b) above and Table A.



12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	-
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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 report 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 account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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 S P MOUD & ASSOCIATES

COMPANY SECRETARIES

UNIQUE CODE: S2023RJ906400

Surya
Prakash
Moud

Digitally signed by
Surya Prakash Moud
Date: 2025.01.03
13:41:49 +05'30'

CS SURYA PRAKASH MOUD

PROPRIETOR

M. No.: F12943; COP No.: 26437

PR Cer. No.: 3005/2023

Place: Udaipur

Date: 03-01-2025

UDIN: F012943F003559794