



**Secretarial Compliance Report of DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED**  
**for the financial year ended 31<sup>st</sup> March 2024**

I, Kinjal Shah has examined:

- (a) all the documents and records made available to us and explanation provided by DOLPHIN OFFSHORE ENTERPRISES (INDIA) LIMITED ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31<sup>st</sup> 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,

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; **during the year the said regulations were not applicable**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **during the year the said regulations were not applicable**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **during the year the said regulations were not applicable**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **during the year the said regulations were not applicable**

*Kinjal Shah*





- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;  
and circulars/ guidelines issued thereunder

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

| Sr. No. | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                    | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS* |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| 1.      | <b>Secretarial Standards:</b><br>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.                                                                                                                         | Yes                           |                               |
| 2.      | <b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li></ul>                                       | Yes<br><br>Yes                |                               |
| 3.      | <b>Maintenance and disclosures on Website:</b> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/ information under a separate section on the website</li><li>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</li></ul> | Yes<br><br>Yes<br><br>Yes     |                               |

*Kinjal Shah*





**KINJAL SHAH**  
**Practicing Company Secretary**

|    |                                                                                                                                                                                                                                                                                                                                                                             |              |                                                                                                                                                                     |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4. | <b>Disqualification of Director:</b><br>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.                                                                                                                                                                                             | Yes          |                                                                                                                                                                     |
| 5. | <b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b><br>(a) Identification of material subsidiary companies<br>(b) Disclosure requirement of material as well as other subsidiaries                                                                                                                                                         | N.A.<br>N.A. | As the Company has no material subsidiary therefore it is mentioned as N.A.                                                                                         |
| 6. | <b>Preservation of Documents:</b><br>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. | <b>Performance Evaluation:</b><br>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. | <b>Related Party Transactions:</b><br>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or<br>(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<br>N.A.  | As the Company has obtained prior approval from Audit Committee of the Company before entering into any related party transaction therefore it is mentioned as N.A. |
| 9. | <b>Disclosure of events or information:</b><br>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.                                                                                                                                       | Yes          |                                                                                                                                                                     |

*K. Shah*





# KINJAL SHAH

Practicing Company Secretary

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 10. | <b>Prohibition of Insider Trading:</b><br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.                                                                                                                                                                                                                                                                   | Yes |  |
| 11. | <b>Actions taken by SEBI or Stock Exchange(s), if any:</b><br>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 <del>except as provided under separate paragraph herein (**).</del> | Yes |  |
| 12. | <b>Additional Non-compliances, if any:</b><br>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.                                                                                                                                                                                                                                                                                             | Yes |  |

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

| Sr. No. | Particulars                                                                                                                                                                                                                                                                                         | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS*                                                              |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------|
| 1.      | <b>Compliances with the following conditions while appointing/re-appointing an auditor</b>                                                                                                                                                                                                          |                               |                                                                                            |
|         | 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                            | There has been no resignation of the statutory auditor during the relevant Financial Year. |
|         | ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or                                                                      | NA                            |                                                                                            |
|         | iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year. | NA                            |                                                                                            |

*K. B. Shah*





| 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> | No   | <p>No concern has been raised in writing by the Auditor with respect to the listed entity to the Audit Committee.</p> <p>No proposal of resignation has been received from the Auditor during the relevant Financial Year</p> <p>No such information has been received from 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N.A. | <p>There is no disclaimer in this report.</p>                                                                                                                                                                                                                                                |

*K. B. Shah*





# KINJAL SHAH

Practicing Company Secretary

|    |                                                                                                                                                                                                                                |    |                                                                                            |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------|
| 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 18 <sup>th</sup> October, 2019. | No | There has been no resignation of the statutory auditor during the relevant Financial Year. |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------|

\*Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

(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:

| 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 | Management Response | Remarks |
|---------|--------------------------------------------------------------------------------------|--------------------------|------------|-----------------|-----------------------------------------------------------------|----------------------|-------------|-----------------------------------------------------------|---------------------|---------|
|         |                                                                                      |                          |            |                 | Advisory / Clarification/ Fine/Show Cause Notice/ Warning, etc. |                      |             |                                                           |                     |         |

*K. B. Shah*  






**KINJAL SHAH**  
**Practicing Company Secretary**

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

| Sr. No.                            | Compliance Requirement (Regulations/ circulars/ guide- lines 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 | Management Response | Remarks |
|------------------------------------|-----------------------------------------------------------------------------------------|--------------------------|------------|-----------------|-----------------------------------------------------------------|----------------------|-------------|-----------------------------------------------------------|---------------------|---------|
|                                    |                                                                                         |                          |            |                 | Advisory / Clarification/ Fine/Show Cause Notice/ Warning, etc. |                      |             |                                                           |                     |         |
| Non Compliances as per Annexure-A* |                                                                                         |                          |            |                 |                                                                 |                      |             |                                                           |                     |         |

\*The previous report for the financial year 2022-23 was issued by M/s. R. K. Choksi & Co.

Place: Ahmedabad  
Date: 30<sup>th</sup> May, 2024

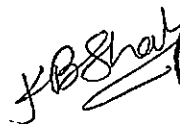
  
**Signature:**  
**Kinjal Shah**  
**Practicing Company Secretary**  
**FCS No.: 7417 CP No.: 21716**  
**UDIN : F007417F000493870**  
**PR No : I2019GJ1927600**





**ANNEXURE-A**

| Sr. No. | Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause) | Regulation/ Circular No.             | Deviations                                                                  | Action Taken by | Type of Action                                                 | Details of Violation | Fine Amount | Observations/ Re-marks of the Practicing Company Secretary | Management Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Remarks |
|---------|----------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------|-----------------|----------------------------------------------------------------|----------------------|-------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|         |                                                                                        |                                      |                                                                             |                 | Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc. |                      |             |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |
| 1.      | Closure of Trading Window- For the Quarter ended on 31st March, 2022                   | SEBI (PIT) Regulations, 2015         | No Intimation of Closure of Trading Window was given to the Stock Exchanges | -               | -                                                              | -                    | -           | Non-Compliance                                             | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | -       |
| 2.      | Regulation 7 (3) – Compliance Certificate certifying                                   | SEBI Listing Regulations 2015 (LODR) | No Compliance Certificate of was submitted to the Stock                     | -               | -                                                              | -                    | -           | Non Compliance                                             | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management                                                                                                                                                                                                                                                                                                                                                                                                             | -       |






|    |                                                                                                  |                                      |                                                                                   |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |
|----|--------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------|---|---|---|---|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|    | maintaining physical & electronic transfer facility- For the Year ended on 31st March, 2022      |                                      | Exchanges                                                                         |   |   |   |   |                | was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                         |   |
| 3. | Regulation 13 (3) - Statement of Investor complaints.- For the Quarter ended on 31st March, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Statement of Investor complaints to the Stock Exchanges | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter | - |

*Prashant*

KINJAL SHAH  
COP NO. 21716  
COMPANY SECRETARY

|    |                                                                                      |                                      |                                                                              |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|----|--------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|    |                                                                                      |                                      |                                                                              |   |   |   |   |                | also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |
| 4. | Regulation 27 (2) - Corporate Governance.- For the Quarter ended on 31st March, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Corporate Governance Report to the Stock Exchanges | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 5. | Regulation 31 - Shareholding Pattern- For the Quarter ended on 31st March, 2022      | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Shareholding Pattern to the Stock Exchanges        | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were                                                                                                                                                                                  | - |

*KB Shah*

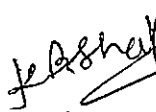


|    |                                                    |                                       |                                                                                                                                          |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   |
|----|----------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|    |                                                    |                                       |                                                                                                                                          |   |   |   |   |                | supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                           |   |
| 6. | Regulation 29 – Prior Intimation of Board Meeting. | SEBI Listing Regulations 2015 (LODR). | Company has not given the Prior Intimation of The Board Meeting including the Board Meeting for Approval of Financial Results and others | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15 <sup>th</sup> December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02 <sup>nd</sup> January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 7. | Regulation 30 – Outcome of Board Meeting.          | SEBI Listing Regulations 2015 (LODR)  | Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results                  | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15 <sup>th</sup> December, 2022 however as per the control defined in the                                                                                                                                                                                                                                                                                                                                        | - |

*B. Shah*

KINJAL SHAH  
COP NO. 21716  
COMPANY SECRETARY

|    |                                                                                        |                                      |                                                                                                           |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|----|----------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|    |                                                                                        |                                      | and others                                                                                                |   |   |   |   |                | resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                         |   |
| 8. | Regulation 33 - Financial Results.- For the Quarter and Year ended on 31st March, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted the Audited Financial Result for the Quarter and Year ended on 31st March, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 9. | Regulation 34 –                                                                        | SEBI Listing Regulations             | Company has not                                                                                           | - | - | - | - | Non Compliance | The Company was                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | - |

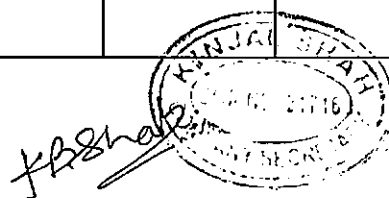



|     |                                                       |                                                        |                                                                                                                              |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|-------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     | Annual Report                                         | 2015 (LODR)                                            | Submitted the Annual Report for the Year ended on 31st March, 2022                                                           |   |   |   |   |                | under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. |   |
| 10. | Reg 74(5) - For the Quarter ended on 31st March, 2022 | SEBI (Depositories and Participants) Regulations, 2018 | Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 31st March, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the                                                                                        | - |

*B. Sheth*

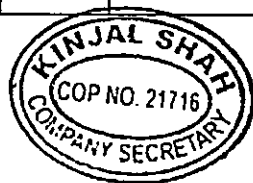


|     |                                                                                           |                                                        |                                                                                                                         |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|-------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                           |                                                        |                                                                                                                         |   |   |   |   |                | company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                                                                             |   |
| 11. | Reg 76 - Reconciliation of Share Capital Audit- For the Quarter ended on 31st March, 2022 | SEBI (Depositories and Participants) Regulations, 2018 | Company has not Submitted the Report of Reconciliation of Share Capital Audit for the Quarter ended on 31st March, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 12. | Reg. 14 -Listing Fees                                                                     | SEBI Listing Regulations 2015 (LODR)                   | Company has not Paid the Listing fees to the Stock Exchanges.                                                           | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on                                                                                                                                                                                                                                     | - |


  
 KUNJAL BHATT
   
 2016
   
 2016

|     |                                                                              |                                      |                                                                             |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |
|-----|------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------|---|---|---|---|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                              |                                      |                                                                             |   |   |   |   |                | 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                       |   |
| 13. | Closure of Trading Window- For the Quarter ended on 30th June, 2022          | SEBI (PIT) Regulations, 2015         | No Intimation of Closure of Trading Window was given to the Stock Exchanges | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15 <sup>th</sup> December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02 <sup>nd</sup> January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 14. | Regulation 13 (3) - Statement of Investor complaints.- For the Quarter ended | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Statement of Investor complaints to the           | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from                                                                                                                                                                                                                                                                                                                                                                                                                 | - |

*K B Shah*





|     |                                                                                     |                                      |                                                                              |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
|-----|-------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------|---|---|---|---|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     | on 30th June, 2022                                                                  |                                      | Stock Exchanges                                                              |   |   |   |   |                | 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                    |   |
| 15. | Regulation 27 (2) - Corporate Governance.- For the Quarter ended on 30th June, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Corporate Governance Report to the Stock Exchanges | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible | - |

*F B Shetty*  


|     |                                                                                                             |                                      |                                                                                                                                          |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|-------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                                             |                                      |                                                                                                                                          |   |   |   |   |                | by the new management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| 16. | Regulation 31 - Shareholding Pattern- For the Quarter ended on 30th June, 2022                              | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Shareholding Pattern to the Stock Exchanges                                                                    | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 17. | Regulation 29 – Prior Intimation of Board Meeting. - For the Period of the Quarter ended on 30th June, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not given the Prior Intimation of The Board Meeting including the Board Meeting for Approval of Financial Results and others | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made                                                                                                                                                              | - |

*JB Shah*

KINJAL SHAH  
COP NO. 21716  
COMPANY SECRETARY

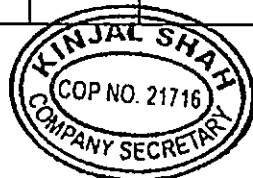
|     |                                                                                              |                                      |                                                                                                                                    |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|----------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                              |                                      |                                                                                                                                    |   |   |   |   |                | from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                       |   |
| 18. | Regulation 30 – Outcome of Board Meeting. For the Period of Quarter ended on 30th June, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results and others | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 19. | Regulation 33 - Financial Results.- For the Quarter ended on 30th June, 2022                 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted the Audited Financial For the Quarter ended on 30th June, 2022                                           | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the                                                                                                                                                                                                                                                                                                      | - |

*J. B. Shah*

COPIED 20/10/2022  
COMPANY SECRETARY

|     |                                                      |                                                        |                                                                                                                             |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |
|-----|------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                      |                                                        |                                                                                                                             |   |   |   |   |                | actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                              |   |
| 20. | Reg 74(5) - For the Quarter ended on 30th June, 2022 | SEBI (Depositories and Participants) Regulations, 2018 | Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 30th June, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 21. | Reg 76 - Reconciliation of                           | SEBI (Depositories and Participants) Regulations,      | Company has not Submitted the                                                                                               | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | - |

*JBShah*



|     |                                                                          |                              |                                                                                          |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|--------------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     | Share Capital Audit- For the Quarter ended on 30th June, 2022            | 2018                         | Report of Reconciliation of Share Capital Audit For the Quarter ended on 30th June, 2022 |   |   |   |   |                | September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. |   |
| 22. | Closure of Trading Window- For the Quarter ended on 30th September, 2022 | SEBI (PIT) Regulations, 2015 | No Intimation of Closure of Trading Window was given to the Stock Exchanges              | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15 <sup>th</sup> December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02 <sup>nd</sup> January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the               | - |

*for Shah*

|     |                                                                                                      |                                      |                                                                                   |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                                      |                                      |                                                                                   |   |   |   |   |                | compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| 23. | Regulation 13 (3) - Statement of Investor complaints.- For the Quarter ended on 30th September, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Statement of Investor complaints to the Stock Exchanges | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 24. | Regulation 27 (2) - Corporate Governance.- For the Quarter ended on 30th September, 2022             | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Corporate Governance Report to the Stock Exchanges      | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023,                                                                                                                                                                                                                 | - |

*KB Shah*

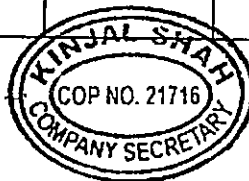
**KINJAL SHAH**  
COP NO. 21716  
COMPANY SECRETARY

|     |                                                                                             |                                      |                                                                               |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|---------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                             |                                      |                                                                               |   |   |   |   |                | therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                    |   |
| 25. | Regulation 31 - Shareholding Pattern- For the Quarter ended on 30th September, 2022         | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted Shareholding Pattern to the Stock Exchanges         | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 26. | Regulation 29 – Prior Intimation of Board Meeting. - For the Period of the Quarter ended on | SEBI Listing Regulations 2015 (LODR) | Company has not given the Prior Intimation of The Board Meeting including the | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022                                                                                                                                                                                                                                                                                                                                                                      | - |

*KB Shah*  


|     |                                                                                                   |                                      |                                                                                                                                    |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
|-----|---------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     | 30th September, 2022                                                                              |                                      | Board Meeting for Approval of Financial Results and others                                                                         |   |   |   |   |                | however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                   |   |
| 27. | Regulation 30 – Outcome of Board Meeting. For the Period of Quarter ended on 30th September, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Disclose the outcome of The Board Meeting including the Board Meeting for Approval of Financial Results and others | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new | - |

*JB Shah*





|     |                                                                                                 |                                                        |                                                                                                                                  |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
|-----|-------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 28. | Regulation 33 - Financial Results.- For the Quarter and Half Year ended on 30th September, 2022 | SEBI Listing Regulations 2015 (LODR)                   | Company has not Submitted the Audited Financial For the Quarter and Half Year ended on 30th September, 2022                      | - | - | - | - | Non Compliance | management. The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 29. | Reg 74(5) - For the Quarter ended on 30th September, 2022                                       | SEBI (Depositories and Participants) Regulations, 2018 | Company has not Submitted the Certificate to be obtained from RTA under Reg. 74(5) for the Quarter ended on 30th September, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23                                                                                                                                                           | - |

*K. B. Shah*

KINJAL SHAH  
COP NO. 21716  
COMPANY SECRETARY

|     |                                                                                               |                                                        |                                                                                                                             |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|-----------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                               |                                                        |                                                                                                                             |   |   |   |   |                | onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                                                                                                                                                      |   |
| 30. | Reg 76 - Reconciliation of Share Capital Audit- For the Quarter ended on 30th September, 2022 | SEBI (Depositories and Participants) Regulations, 2018 | Company has not Submitted the Report of Reconciliation of Share Capital Audit For the Quarter ended on 30th September, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 31. | Regulation 40(9) - Certificate from PCS.- For the Year ended on 31st March, 2022              | SEBI Listing Regulations 2015 (LODR)                   | Company has not Submitted the Audited Financial For the Year ended on 31st March, 2022                                      | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the                                                                                                                                                                                                                                                                                | - |

*JB Shah*



|     |                                                                                               |                                      |                                                                                                    |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
|-----|-----------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------|---|---|---|---|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     |                                                                                               |                                      |                                                                                                    |   |   |   |   |                | Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.                                                                                                                                                                                                                     |   |
| 32. | Regulation 24A – Annual Secretarial Compliance Report- For the Year ended on 31st March, 2022 | SEBI Listing Regulations 2015 (LODR) | Company has not Submitted the Annual Secretarial Compliance For the Year ended on 31st March, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. | - |
| 33. | Regulation 47 – Advertisement For the Period                                                  | SEBI Listing Regulations 2015 (LODR) | -                                                                                                  | - | - |   | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and                                                                                                                                                                                                                                                                                                                                                                                                                                | - |



|     |                                     |                                                   |                                                                             |   |   |   |   |                |                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
|-----|-------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------|---|---|---|---|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|     | between March-2022 to December-2022 |                                                   |                                                                             |   |   |   |   |                | the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management. |   |
| 34. | Large Corporate-Annual Disclosure   | SEBI Cir. HO/DDHS/CIR/P/2018/144 dated 26-11-2018 | Company has not Submitted Disclosure For the Year ended on 31st March, 2022 | - | - | - | - | Non Compliance | The Company was under IBC till 29 <sup>th</sup> September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan , the actual control of the Company was given to the new management on 02nd January, 2023, therefore the compliances were supposed to be made from March' 23 onwards however in good compliance the company made the compliances for   | - |

*K. Ghosh*



|  |  |  |  |  |  |  |  |  |                                                                                |  |
|--|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------|--|
|  |  |  |  |  |  |  |  |  | December' 2022 quarter<br>also as far as possible<br>by the new<br>management. |  |
|--|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------|--|

**Note:** In the previous annual secretarial compliance report, M/s R K Choksi & Co., the Practicing Company Secretary has highlighted the Non-Compliances that prevailed during the financial year 2022-23 and also mentioned that the Company was under IBC from July, 2019 till 29th September, 2022 and the new management was appointed from 15th December, 2022 however as per the control defined in the resolution plan, the actual control of the Company was given to the new management on 02nd January, 2023. However, in good compliance the company made the compliances for December' 2022 quarter also as far as possible by the new management.

Therefore, there were no actions taken against the Company/its directors/promoters by SEBI, Stock Exchange(s) including any SOP fines.

*J. B. Shah*

