

May 30, 2023

National Stock Exchange of India Limited [NSE] Listing Compliance 'Exchange Plaza', C/1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051	BSE Limited (Listing Compliance) 1st Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Fort, Mumbai – 400 001
NSE Symbol: UNITECH	Scrip Code: 507878

Subject: Submission of Secretarial Compliance Report for the financial year ended 31st March, 2023

Dear Sirs,

In compliance of regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Secretarial Compliance Report issued and duly signed by Ms. Kiran Amarpuri (CP No. 7348), Practicing Company Secretary, for the financial year ended 31st March, 2023.

You are requested to take the same on record.

Thanking You,

Yours truly,
For Unitech Limited



Anuradha Mishra
Company Secretary & Compliance Officer





Kiran Amarpuri
Company Secretary in whole time practice

V-56, First Floor, West Patel Nagar,
New Delhi-110 008
Phone : 011-45140214 M : 9911127572
E-mail : kiranamarpuri@hotmail.com
kiranamarpuri@gmail.com

Date : 30th May, 2023

To,

M/s. Unitech Limited,
Add : 6, Community Centre,
Saket, New Delhi-110017

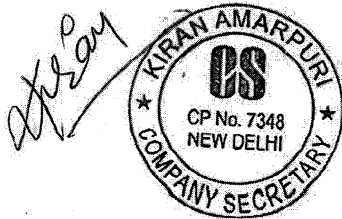
Subject : Submission of Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2023 under Regulation 24A of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD 1/27/2019 dated 8th February 2019

Dear Ma'am,

With reference to the above-mentioned subject, I hereby submit the Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2023.

You are requested to take note of the same.

Thanking you,



KIRAN AMARPURI
COMPANY SECRETARY
Membership No. F-6756
CP NO. 7348



Kiran Amarpuri

Company Secretary in whole time practice

V-56, First Floor, West Patel Nagar,
Near Shadipur Metro Station,
West Patel Nagar
New Delhi - 110008.

Phone : 011-45140214 (O) 9911127572 (Mobile)

Email : kiranamarpuri@hotmail.com
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**Secretarial Compliance Report of Unitech Limited
for the Financial Year ended 31st March, 2023**

*(In pursuance to regulation 24A (2) of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015)*

I, Kiran Amarpuri, Practicing Company Secretary, having been authorized by the Board of Directors of Unitech Limited (CIN: L74899DL1971PLC009720) in its meeting held on 27.04.2023, to prepare Secretarial Compliance Report of the Company for the FY ended 31st March, 2023, I have examined the following including various Circulars/ guidelines issued by the SEBI from time to time:

- (i) All the documents and records made available to us and explanation provided by Unitech Limited (“the listed Entity”);
- (ii) The filings/ submissions made by the listed Entity to the Stock Exchanges;
- (iii) Website of the listed Entity; and
- (iv) Any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March 2023 in respect of compliances with the provisions of the:
 - (a) Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the regulations, circulars, guidelines issued thereunder; and
 - (b) 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:

- (i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement(s) Regulations, 2015; and
- (ii) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018:

Not Applicable to the Company during the Financial Year under review.

- (iii) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011:



The Hon'ble Supreme Court vide its order dated 20.01.2020 in Civil Appeal No.10856/2016 has appointed the new Management consisting of Central Government's Nominee Directors by replacing the old Management. Further, the Hon'ble Supreme Court was also pleased to grant moratorium on proceedings, both existing and new. The Resolution Framework is pending for consideration before the Apex Court. Hence, in view of the above, no disclosures were made during the period under review.

- (iv) Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018:

Not Applicable to the Company for the Financial Year under review.

- (v) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021:

Not Applicable to the Company for the Financial Year under review.

- (vi) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008:

Not Applicable to the Company for the Financial Year under review.

- (vii) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013 and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021:

Not Applicable to the Company for the Financial Year under review.

- (viii) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

- (ix) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021:

Not Applicable to the Company for the Financial Year under review.

- (x) SEBI (Investor Protection and Education Fund) Regulations, 2009:

Not Applicable to the Company during the Financial Year under review.

I hereby report that, during the Review Period:

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
1.	Submission of Financial Results for the quarter and year ended on 31 st March, 2022. Due date 30.05.2022.	Regulation 33 of SEBI (LODR) Regulations, 2015	Late Submission	BSE & NSE	Levy of fine	Submitted on 28.02.2023	Rs. 1,77,000/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated 22 nd January, 2020.	The new management appointed by the Central Government, pursuant to the directions of the Hon'ble Supreme Court vide its orders dated 20.01.2020, has inherited the legacy of substantial non-compliances from the erstwhile management which has resulted in delays in finalizing and approving the annual accounts. The financial results for the quarter and year ended 31.03.2022 have already been submitted to BSE and NSE on 28.02.2023. Necessary steps are being taken by the new management to ensure that the entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
2.	Submission of Secretarial Compliance Report.	Regulation 24A of SEBI (LODR)	Late Submission	BSE	Levy of fine	Report in PDF format was submitted on	Rs. 7,080/-	The Company has not paid fine in terms of Circular No. SEBI/HO/	Suitable reply regarding filing of Secretarial Compliance Report on 25.05.2022 i.e. within the fixed	



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	Due date 30.05.2022	Regulations, 2015				02.06.2023.		CFD/CMD/CIR/P/202012 dated 22 nd January, 2020.	timeline through XBRL mode has been submitted with BSE Ltd.	
3.	Submission of Corporate Governance Report for the quarter ended on 31.03.2022. Due date 21.04.2022	Regulation 27(2) of SEBI (LODR)	Late Submission	BSE	Levy of fine	Submitted on 11.01.2023	Rs. 68,440/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated 22 nd January, 2020.	The delay in filing Corporate Governance Report in terms of Regulation 27 of SEBI (LODR) Regulations, 2015 for the quarter and half year ended 31.03.2022 was because of Annexure-IV not being ready. However, the same has now been submitted to BSE on 11.01.2023.	
4.	Submission of Financial Results for the quarter ended on 30 th June, 2022. Due date 14.08.2022	Regulation 33 of SEBI (LODR) Regulations, 2015	Pending for approval.	BSE & NSE	Levy of fine	Yet to be Submitted.	Rs. 1,71,100/- each.	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The Financial Results for the quarter ended 30 th June, 2022 are proposed to be placed for approval in the next Audit Committee and Board Meeting and will be submitted to the Stock Exchanges after their approval.	
5.	Submission of Corporate Governance Report for the quarter ended on September 2022.	Regulation 27(2) of SEBI (LODR)	Late Submission	BSE & NSE	Levy of fine	Submitted on 12.01.2023	Rs. 66,080/- each. Reminder letter dated 07.12.2022 from NSE of same amount with a remark that the fine will keep on increasing every day till		The delay in filing Corporate Governance Report in terms of Regulation 27 of SEBI (LODR) Regulations, 2015 for the quarter and half year ended 30.09.2022 was because of Annexure-IV not being ready. However, the same has now been submitted to NSE and BSE on 12.01.2023.	



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							the date of compliance is achieved. Reminder email dated 07.12.2022 from BSE is also received for fine of Rs. 1,06,200/-.			
6.	Submission of the Financial Results for the quarter ended on September 2022. Due date 14.11.2022	Regulation 33 of SEBI (LODR)	Pending for approval.	BSE & NSE	Levy of fine	Yet to be submitted	Rs. 1, 77,000/- each.	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The audit of accounts for the FY 2022-23 is under process and the management will make every possible endeavor to ensure that the financial results for the quarter ended on September 2022 are finalized and approved at the earliest.	
7.	Submission of Annual Report for the year ended on March 2022. Due date 08.03.2023	Regulation 34 of SEBI (LODR)	Late Submission	BSE & NSE	Levy of fine	Submitted on 9 th March, 2023.	Rs. 94,400/- each.	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The annual audited financial statements for the financial year 2021-22 of the Company were approved on 28.02.2023, and the Annual General Meeting of the Company for the FY 2021-22 was held on 31.03.2023. The Annual Report for the year ended on 31 st March 2022 was therefore, submitted to BSE & NSE on 09.03.2023 (as 8 th March, 2023 was	



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									a holiday on account of Holi Festival). The management intends to make every possible endeavor to ensure that the AGM's are held on time and documents are filed with the Exchanges in a timely manner.	
8.	Submission of the Financial Results for the quarter ended on December 2022. Due date 14.02.2023	Regulation 33 of	Pending for approval.	BSE & NSE	Levy of fine	Yet to be Submitted	Rs. 1,65,200/- each.	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The audit of accounts for the FY 2022-23 is under process and the management will make every possible endeavor to ensure that the financial results for the quarter ended on 31 st December 2022 are finalized and approved at the earliest.	
9.	Being one of the top one thousand listed entities based on market capitalization, Business Responsibility Report is required to be enclosed with Annual report for the period ended on 31.03.2021	Regulation 34(2)(f) of SEBI LODR	Not attached	NSE	-	Not Disclosed	-	The Company was required to submit the Report.	The erstwhile Management, since superseded by the Hon'ble Supreme Court vide its order dated 20.01.2020, had defaulted on various issues of compliances. The new Management, however, has managed to submit the Business Responsibility and Sustainability Report for the FY 2021-22 as a part of the Annual Report for the year ended on 31.03.2022. The Management intends to ensure that requisite compliances are made in future.	



A. M/s Unitech Limited has taken the following actions to comply with the observations made in previous reports issued by me:

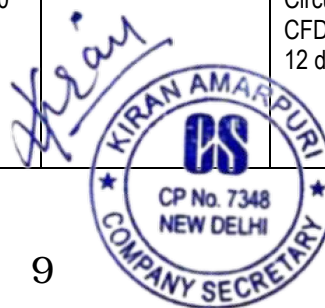
Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Disclosure of related party transactions on consolidated basis within 30 days from the date of publication of results for half year ended on 31 st March 2019; Due date- 18 th August 2019.	Regulation 23(9) of SEBI LODR	Not filed within prescribed time.	-	-	Not filed	-	No fine is prescribed pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/ C IR/P/2018/77 dt. 3 rd May, 2018.	Till March 2019, the Company was following the practice of preparing Related Party transactions on annual basis for the purpose of Annual Financial Statements of the Company. The requirement of half yearly RPT disclosure was inserted ibid, w.e.f. the half year ending March 31, 2019, pursuant to SEBI (LODR), Regulations, 2015 amendment dated 20 th January, 2020. The financials for this period were prepared by the erstwhile Management. The RPT for the half year ended 31 st March, 2019 was neither prepared nor was it submitted with the Stock Exchanges. Necessary steps are now being taken by the new Management to	



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									ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
2.	Preparation, approval, submission and publication of Financial Results for the quarter ended on 30th September 2019.	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	NSE and BSE	Levy of fine	Not filed within prescribed time	Rs. 2,12,400/- each	Financial Results have been submitted on 09.11.2020. Fine paid by the Company pursuant to invoices raised by NSE & BSE, both for the period up to 20 th December 2019.	The said compliance relates to the time period of the erstwhile management and, hence, the delay was unavoidable.	
3.	Disclosure of related party transactions within 30 days from the date of publication of results for half year ended on 30th September 2019.	Regulation 23(9) of SEBI LODR	Not filed within prescribed time	BSE and NSE	-	Not Submitted	-	No fine is prescribed pursuant to SEBI Circular No. SEBI/HO/ CFD/ CMD/CIR/P/2018/77 dated 3 rd May, 2018.	The delayed filing is due to numerous non-compliances on the part of the erstwhile Management, since superseded by the Hon'ble Supreme Court vide its order dated 20.01.2020. The new Management is taking necessary steps to ensure that the Entity becomes compliant in	Covid Period



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									every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
4.	Disclosure related party transactions under within 30 days from the date of publication of results for half year ended 31st March 2020. Due date 9 th December, 2020.	Regulation 23(9) of SEBI (LODR)	Not filed within prescribed time	BSE and NSE	-	Not Submitted	-	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The delayed filing is due to numerous non-compliances of the erstwhile management. The new management is taking necessary steps to ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	Covid Period
5.	Delay in submission of Quarterly Share holding pattern for the Quarter ended on 31.03.2020; Due date 21st April 2020 [Extended dt. 15.05.2020]	Regulation 31 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 08.06.2020	Rs. 37,760/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020	The Delay was on account of Covid-19 pandemic.	Covid Period



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6.	Submission of audited financial results for quarter and year ended 31.03.2020; Due date- 15th May 2020 [Extended dt. 31.07.2020]	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 09.11.2020	Rs. 94,400/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The Delay was on account of Covid-19 pandemic.	
7.	Submission of financial results for the quarter ended 30.06.2020; Due date- 14th August 2020 [Extended date 14.09.2020]	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 23.03.2022	Rs. 1,82,900/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020	The delay is primarily due to challenges of numerous non-compliances inherited from the erstwhile management since superseded by the Hon'ble Supreme Court vide its order dated 20.01.2020. Necessary steps are being taken by the new management to ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
8.	Disclosure of related party transactions within 15 days from the date of	Regulation 23(9) of SEBI (LODR)	-.	BSE and NSE	-	Submitted with BSE on 21.06.2022 and with		Financials were approved on 08.06.2022 and published on 10 th June, 2022.	The late filing is due to the delay in approval of financial results. The	




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	publication of results for half year ended on 30th September 2020; Due date- 25th June, 2022					NSE on 22.06.2022.		Action taken by the Company is Satisfactory.	new management is committed to ensure that timely compliances are made in future.	
9.	Submission of financial results for the quarter ended 30.09.2020; Due date- 14th August 2020.	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 08.06.2022	Rs. 1,59,300/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020	The delay is primarily due to challenges of numerous non-compliances inherited from the erstwhile management since superseded by the Hon'ble Supreme Court. Necessary steps are being taken by the new management to ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
10.	Submission of Quarterly Share holding pattern for the Quarter ended on 31.12.2020; Due date 21 st January 2021	Regulation 31 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 14.04.2021	Rs. 59,900/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	The delay in filing of Shareholding Pattern was due to "BenPos" not being provided by depositories to RTA of the Company for want of payment of their Annual Custody fees for the F.Y. 2020-21.	



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									There was delay in payment of Annual Custody fee due to Covid Pandemic.	
11.	Submission of financial results for the quarter ended 31.12.2020; Due date- 14th February 2021	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 08.06.2022	Rs. 1,65,200/- each	The Company has not paid fine in terms of Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	The delay is primarily due to challenges of numerous non-compliances inherited from the erstwhile management. Necessary steps are being taken by the new management to ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
12.	Submission of Secretarial Compliance Report in terms of for the period March 2021 within the prescribed time.; Original Due date-30.05.2021. Extended due date: 30.06.2021	Regulation 24A of SEBI (LODR)	Not filed within prescribed time.	NSE	Levy of fine	Submitted on 01.07.2021	Rs. 2,360/-.	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	The delay was due to a technical glitch on NSE Listing Center on 30.06.2021. Suitable reply with error screen shot has been submitted by the Company with the Stock Exchange.	



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13.	Submission of Financial Results for the quarter and year ended on 31 st March, 2021. Due date- 30th May 2021 (Extended date: 30 th June, 2021)	Regulation 33 of SEBI (LODR) Regulations, 2015.	Not filed within prescribed time.	BSE and NSE	Levy of fee	Submitted on 08.06.2022.	Rs. 1,71,100/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	The delay is primarily due to challenges of numerous non-compliances inherited from the erstwhile management since superseded by the Hon'ble Supreme Court vide its order dated 20.01.2020. Necessary steps are being taken by the new management to ensure that the Entity becomes compliant in every manner. The Company is making every possible endeavor to file all documents/ reports to the Stock Exchanges under the SEBI (LODR) Regulations, 2015 within the prescribed timelines.	
14.	Submission of Disclosure of related party transactions Regulation 23(9) of SEBI (LODR) within 15 days from the date of publication	Regulation 23(9) of SEBI (LODR)	-	BSE and NSE	-	Submitted on 22.06.2022		Financials were approved on 08.06.2022 and published on 11.06.2022. The Actions taken by the Company are Satisfactory	The late filing was due to the delay in approval of financial results. The Company is committed to ensure that compliances are made in a	

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
	of results for half year ended on 31st March 2021. (Due date: 26 th June 2022								timely manner in future.	
15.	Disclosure of events or information for resignation of CFO & KMP not later than 24 Hours of occurrence; Event Date 30th June 2021; Due date – 01.07.2021	Regulation 30 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	-	Submitted on 02.07.2021	-	The Actions taken by the Company are Satisfactory	The Management is committed towards ensuring that henceforth, the filings of documents with the Exchanges are made within the prescribed timelines.	
16.	Submission of Annual Report for the year ended on March 2021 within the prescribed time (not later than the day of commencement of dispatch to its shareholders).	Regulation 34 of SEBI (LODR)	-	BSE and NSE	Levy of fine	Submitted on 15.06.2022	Rs. 1,20,360/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	Non-compliance is due to delay in holding the AGM for FY 2020-21 which was beyond the control of the new Management. However, the AGM for the said FY has already been held on 07.07.2022. Also, the Annual Report was submitted accordingly on 15.06.2022 within the prescribed timeline.	
17.	Submission of Financial Results for the quarter ended on 30 th June, 2021 Due date- 14th August 2021	Regulation 33 of SEBI (LODR) Regulations, 2015;	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 14.09.2022	Rs. 1,71,100/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/ 12 dt. 22 nd January, 2020.	The new management had inherited legacy of substantial non-compliances from the erstwhile management that resulted in delays in finalization and approval of financial results. The Financial	



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									results for the quarter ended on 30 th June 2021 have already been submitted to NSE and BSE on 14.09.2022. Due care will be exercised to ensure that filings of documents with the Exchanges are made on time in future.	
18.	Submission of Corporate Governance Report for the quarter ended on 30.09.2021; Due date 21 st October, 2021	Regulation 27(2) of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 11.01.2023	Rs. 12,69,680/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The delay in filing Corporate Governance Report in terms of Regulation 27 of SEBI (LODR) Regulations, 2015 for the quarter ended on 30.09.2021 was because of Annexure-IV not being ready. However, the Corporate Governance Report for the quarter ended on 30.09.2021 has already been submitted 11.01.2023. The management will ensure that filings are made in time in future.	
19.	Submission of Financial Results for the quarter and half year ended on 30 th September, 2021 ; Due date- 14 th	Regulation 33 of SEBI (LODR) Regulations, 2015	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 28.02.2023	Rs. 1,71,100/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The new management had inherited legacy of substantial non-compliances from the erstwhile management that resulted in delays	



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
	November 2021								in finalization and approval of financial results. The Financial results for the quarter and half year ended on 30 th September 2021 have already been submitted on 28.02.2023. Due care will be exercised to ensure that filings of documents with the Exchanges are made on time in future.	
20.	Disclosure of related party transactions within 15 days from the date of publication of results for half year ended on 30th September 2021; Due date – 17 th March, 2023	Regulation 23(9) of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	-	Submitted on 15.03.2023 (NSE) 16.03.2023 (BSE)	-	Financials were approved on 28.02.2023 and published on 02.03.2023. The Actions taken by the Company are Satisfactory	The delayed filing is due to delay in approval of financial results. The Company is committed to ensure that compliances are made in a timely manner in future.	
21.	Submission of Financial Results for the quarter and nine months ended on 31 st December, 2021 Regulations, 2015; Due date- 14th February 2022.	Regulation 33 of SEBI (LODR)	Not filed within prescribed time.	BSE and NSE	Levy of fine	Submitted on 28.02.2023	Rs. 1,65,200/- each	The Company has not paid fine in terms of SEBI Cir. No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dt. 22 nd January, 2020.	The new management had inherited legacy of substantial non-compliances from the erstwhile management that resulted in delays in finalization and approval of financial results. The Financial results for the quarter and nine	



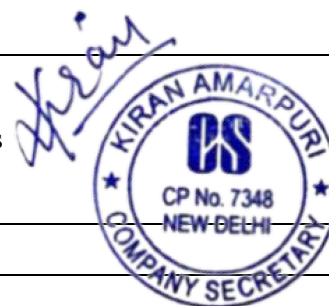
Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
									months ended on 31 st December, 2021 have already been submitted on 28.02.2023. Due care will be exercised to ensure that filings of documents with the Exchanges are made on time in future.	

Additional affirmations to be given by Practicing Company Secretaries (PCS) in Annual Secretarial Compliance Report (ASCR) pursuant to BSE & NSE vide Notice no. 20230316-14 and Circular Reference No. NSE/CML/2023/21 dated March, 16, 2023 are provided below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	No remarks are required
2.	Adoption and timely updation of the Policies: All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes	<i>Policies are required to be aligned with requirements of national and/or International standards of Business Responsibility & Sustainability Reporting</i>
3.	Maintenance and disclosures on Website:		



Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
	<p>The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website</p>	Yes	No remarks are required
4.	<p>Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	No remarks are required
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Yes No	<i>Compliances related to subsidiaries are Pending. Prior approval for Audit Committee; Prior approval of Shareholders for RPTs; Review of Financials by audit committee, appointment of independent directors not complied</i>
6.	<p>Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	No remarks are required
7.	<p>Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	No	<i>Performance evaluation of Directors and Independent Directors and Committees has not been conducted</i>
8.	<p>Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	No	<i>Financials are yet to be finalized.</i>
9.	<p>Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	No remarks are required
10.	<p>Prohibition of Insider Trading:</p>		



Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	No remarks are required
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	No	<i>Various notices have been issued by both the Stock Exchanges are required to be complied</i>
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	No	No remarks are required

Compliances related to resignation of statutory auditors from listed entities and material subsidiaries as per SEBI Circular CIR/CFD/CMD/114/2019 dated 18th October, 2019;

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	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 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	None
2.	Other conditions relating to resignation of Statutory Auditor		



	<p>Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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>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>The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>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>	No	None
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	None

Place: New Delhi
Date: 30.05.2023
UDIN: F006756E000415736

(CS Kiran Amarpuri)
FCS No.:6756
C P No.:7348

