



Neha Poddar

Company Secretary

129 Bangur Avenue
Block "A", Opposite Reliance Fresh
Kolkata – 700 055
Phone: + 91 99030 48692
csneha.poddar2710@gmail.com

**Annual Secretarial Compliance Report
For the financial year ended March 31, 2025
[Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and
Disclosure Requirements) Regulations, 2015]**

To
The Board of Directors
ECO RECYCLING LIMITED

I, Neha Poddar PCS have examined:

- a) All the documents and records made available to me and explanations provided by the Company;
- b) The filings/submissions made by the company to the Stock Exchanges;
- c) Website of the Company;
- d) Any other documents/filings, as may be relevant, which has been relied upon to prepare this Certificate.

For the financial year ended on March 31, 2025 in respect of Compliance with the provisions of:

- a) The Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the Regulations, Circular, Guidelines issued thereunder and;
- b) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under and the Regulations, Circular, Guidelines issued thereunder by the Securities & Exchange Board of India (SEBI);

The specific Regulations whose provisions and the Circulars/Guidelines issued thereunder have been examined, includes -

- a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- e) The Securities and Exchange Board of India (Share Based Employees Benefits) Regulations, 2014;
- f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable for the period**
- g) The Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable for the period**



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- h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;
- i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **Not Applicable for the aforesaid period**
- j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- k) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable for the period**

and based on the above examination, and considering the relaxations granted by Ministry of Corporate Affairs and Securities and Exchange Board of India, I hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder.
- b) The listed entity has taken the following actions to comply with the observations made in previous reports: **(As per Annexure I)**

I hereby report that, during the review period the compliance status of the listed entity with the following requirements is given hereunder:

| S. No. | Particulars | Compliance status (Yes/No/NA) | Observations / Remarks by PCS |
|--------|---|-------------------------------|-------------------------------|
| 1 | Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI) | Yes | None |
| 2 | Adoption and timely updation of the Policies: i. All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities. ii. 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 Yes | None None |
| 3 | Maintenance and disclosures on Website: i. The Listed entity is maintaining a functional website. | Yes | None |



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| | <p>ii. Timely dissemination of the documents/ information under a separate section on the website.</p> <p>iii. 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 | None |
| | | Yes | None |
| 4 | Disqualification of Directors: None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. | Yes | None |
| 5 | Details related to Subsidiaries of listed entities: i. Identification of material subsidiary companies. ii. Requirements with respect to disclosure of material as well as other subsidiaries. | Yes Yes | None |
| 6 | Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015. | Yes | None |
| 7 | Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees during the financial year as prescribed in SEBI Regulations. | Yes | None |
| 8 | Related Party Transactions: i. The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or ii. In case no prior approval obtained, the listed entity shall provide detailed reasons along | Yes Yes | None |



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| | with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit committee. | | |
| 9 | Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder. | Yes | None |
| 10 | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | None |
| 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. | Yes | None |
| 12 | Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities. | Yes | During the reporting period i.e. financial year 2024-25 M/s. RMR & Co., Chartered Accountants have resigned with effect from 12th August 2024 and Disclosure of information from the Statutory Auditors upon resignation in accordance with SEBI Circular CIR/CFD/CMD1/14/2019 dated October 18, 2019, was submitted with BSE Limited |



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| | | | on 12th August 2024 |
| 13 | Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc. | Yes | None |

I further report that according to the BSE Circular regarding Standard Operating Process under SEBI (PIT) Regulations, 2015 for ensuring compliance with Structured Digital Database (SDD) dated 18.10.2024 where the listed entities to whom the provisions of Regulation 24A of SEBI (LODR) Regulations, 2015 are applicable, are required to confirm compliance status of SDD in the Annual Secretarial Compliance Report :-

The disclosure requirements of SEBI'S SDD (Structured Digital Database) under Regulation 3(5) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 is maintained by the Company. The SDD is in place, access is controlled, all relevant UPSI is captured, the database is maintained internally with an audit trail. All the required events during the quarters were captured in the SDD and there were no non compliances observed.

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Listed Entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the Listed Entity.

Place: Kolkata
Dated: 04.06.2025

Neha Poddar Digitally signed by
Neha Poddar
Date: 2025.06.04
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NEHA PODDAR
(Practicing Company Secretary)
ACS – 33026 / CP – 12190
UDIN NO :- A033026G000546880
Peer Review No: 2389/2022

Annexure I

| Sr. No. | Compliance Requirement (Regulations/ circulars /guidelines including specific clause) | Regulation /Circular No. | Deviation | Action Taken By | Type of Action | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|---|--------------------------|---|-------------------|----------------|--|---|---|--|---------|
| 1 | The listed entity shall submit to the Stock Exchange and publish on its website- A copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders. | 34(1) | Delay in Submitting the Annual Report for 29 th AGM to BSE Limited | BSE Limited (BSE) | Fine | The Listed entity filed Annual Report for 29 th AGM on 8 th August 2023 with delay of 1 day. | Rs.2360/- Penalty imposed by BSE Limited (including GST@18%). | None | There was an inadvertent lapse in submitting the Annual Report for 29 th AGM to BSE Limited. Fine paid and action closed. | None |

Neha
Poddar

Digitally signed by
Neha Poddar
Date: 2025.06.04
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