

27th May, 2025

To

**The Deputy General Manager,
Corporate Relationship Department,
The Stock Exchange, Mumbai, 1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.
Fax: 022-22723121.**

Dear Sir/ Madam,

Scrip Code: BSE: 526315

**Sub: Annual Secretarial Compliance Report for the year ended 31st March
2025 as per Regulation 24A of SEBI (Listing Obligations and
Disclosure Requirements Regulations), 2015**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular no. CIR/CFD/CMDII27 12019 dated February 08, 2019, please find attached Annual Secretarial Compliance Report of Divyashakti Limited for the financial year ended 31st March, 2025.

Kindly take this information on record.

**Yours faithfully,
For DIVYASHAKTI LIMITED**

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by HARI HARA
PRASAD
NALLAPATI
Date: 2025.05.27
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**N. HARI HARA PRASAD
Managing Director**

DIN: 00354715

Encl: a/a



SECRETARIAL COMPLIANCE REPORT OF DIVYASHAKTI LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Divyashakti Limited (CIN: L99999TG1991PLC012764)** (hereinafter referred as 'the listed entity') having its Registered Office at 7-1-58, Divyashakthi Apartments, Ameerpet, Hyderabad – 500016, Telangana, reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents, and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on 31st March 2025, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, Puttaparthi Jagannatham & Co., a firm of Practicing Company Secretaries, Hyderabad, have examined:

- a) all the documents and records made available to us and explanation provided by **Divyashakti 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 Report

for the financial year ended 31st March 2025 ("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; **Not Applicable during the period under review;**



(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable to the Company during the review period;**

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the period under review;**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable to the Company during the review period;**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) and circulars/ guidelines issued thereunder;

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

I. (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 Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NA										



Note: During the review period, no non-compliance, deviation, or delay was observed in relation to the provisions of the SEBI (LODR) Regulations, 2015, or other applicable SEBI circulars/guidelines.

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

Sr. No.	Observations / Remarks of the PCS in the Previous Reports	Observations made in the Secretarial Compliance Report for the Year Ended 31.03.2024	Compliance Requirement (Regulation / Circular / Guideline, including Specific Clause)	Details of Violation / Deviations and Actions Taken / Penalty Imposed, if any, on the Listed Entity	Remedial Actions Taken by the Listed Entity	Comments of the PCS on the Actions Taken by the Listed Entity
1	The Company had clarified that intimation regarding the appointment of Company Secretary and Compliance Officer was made within 24 hours.	2023–24	Regulation 30 of SEBI (LODR) Regulations, 2015	A delay was observed in the disclosure of the appointment of KMP to the stock exchange within the mandated 24 hours.	The Company submitted a clarification to BSE asserting that the disclosure was made within the stipulated time, supported by the timestamped filing record.	Based on the review of the submission and filing logs, the Company's clarification is acceptable. No further non-compliance is established on merit.
2	Same as above – clarification issued to BSE regarding compliance with the 24-hour timeline.	2023–24	Regulation 30 of SEBI (LODR) Regulations, 2015	Disclosure of resignation of the Company Secretary was incomplete—resignation letter was not submitted initially.	Revised corporate announcement, including the resignation letter, was filed with BSE on 5th February 2024.	The Company has taken timely corrective action upon identification of the procedural lapse. The updated filing meets compliance expectations. It is advised that future filings be



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						comprehensively reviewed prior to submission.
3	The Company submitted fresh disclosures for Independent Director appointments.	2023–24	Regulation 30 of SEBI (LODR) Regulations, 2015	Delay in disclosure of appointments of Independent Directors to the stock exchange within the prescribed timeline.	Updated disclosures were submitted to the stock exchange on 24th February 2024 with complete details.	The delayed disclosure was voluntarily rectified and made compliant. The Company is advised to strengthen its internal compliance calendar and escalation protocols to ensure timely disclosures going forward.

I. We hereby report that, during the review period, the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS
1	Secretarial Standard 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: <ul style="list-style-type: none">• All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities.• All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI.	Yes	None



3	Maintenance and disclosures on the Website: <ul style="list-style-type: none">• The listed entity is maintaining a functional website.• Timely dissemination of the documents/ information under a separate section on the website.• Web links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	Yes	None
4	Disqualification of Director: <p>None of the Directors of the Listed Entity is/are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	None
5	Details related to Subsidiaries of listed entities have been examined w.r.t.: <p>(a) Identification of material subsidiary companies. (b) Disclosure Requirements of material as well as other subsidiaries.</p>	NA	No subsidiaries exist as on date.
6	Preservation of Documents: <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per the Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	None
7	Performance Evaluation: <p>The listed entity has conducted performance evaluations of the Board, Independent Directors, and the Committees at the start of every financial year as prescribed in SEBI Regulations.</p>	Yes	None
8	Related Party Transactions: <p>(a) The listed entity has obtained prior approval of the Audit Committee for all Related party transactions; (b) In case no prior approval obtained, the listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee</p>	Yes	None
9	Disclosure of events or information: <p>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	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.	No	Self-explanatory
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.	NA	NA
13	No additional non-compliance was observed for any SEBI regulation/circulars/guidance note etc.	No	Self-explanatory

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

The Company received requisite approvals from BSE Limited on its application for reclassification of "Promoter Category" to Public Shareholding Category - Non-Resident Individuals under Regulation 31A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Assumptions & Limitations 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 certify 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 the financial Records and Books of Accounts of the listed entity.



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4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) 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: Hyderabad
Date: 27th May 2025

For Puttaparathi Jagannatham & Co.
Company Secretaries

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CS Navajyoth Puttaparathi
Partner

FCS No: 9896; C P No: 16041
Peer Review Certificate No. 1158/2021
UDIN: F009896G000448125