

WISEC GLOBAL LIMITED

Reg. Office: Office No 303, Plot No 6, 3rd Floor Vardhman Arihant Chamber Commercial Complex Block-KP,
Pitampura, Delhi-110034

Email ID: wisecglobal@yahoo.com

CIN: L71100DL1991PLC046609

Website: www.wisecglobal.com

Date: 30th May, 2025

To

The Listing Department

BSE Limited,

25th Floor, Phiroze Jeejeebhoy Towers,

Dalal Street Mumbai, Maharashtra – 400001

**SUBJECT: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE FINANCIAL YEAR
ENDED ON 31ST MARCH, 2025**

REF: WISEC GLOBAL LIMITED (SCRIP CODE: 511642)

Dear Sir/Ma'am,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No: CIR/CFD/CMD1/27/2019 dated 8th February, 2019; please find enclosed the Annual Secretarial Compliance Report issued by Mr. Shailendra Kumar Roy, Proprietor of M/s Shailendra Roy & Associates, Practicing Company Secretary Firm for the financial year ended on 31st March, 2025.

Kindly take the above information in your records.

Thanking You,

For Wisec Global Limited

Afrin

Director

DIN: 10689215

Reg. Office: Office No 303, Plot No 6, 3rd Floor,

Vardhman Arihant Chamber,

Commercial Complex, Block-KP, Pitampura

Delhi-110034

Annual Secretarial Compliance Report
(Issued pursuant to SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019)

For Wisec Global Limited for the year ended 31st March, 2025

I, Shailendra Kumar Roy, have examined:

- (a) all the documents and records made available to us and explanation provided by Wisec Global 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 31st March, 2025 (“Review Period”) in respect of compliance with the provisions of:
 - (i) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
 - (ii) 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; **Applicable**
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Applicable**
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **Applicable**
- (h) other regulations as applicable and circulars/guidelines issued thereunder;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulation(s), 1996 and 2018 and circulars/ guidelines issued thereunder;
Applicable

Based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines (which ever applicable to the Company) issued hereunder, except in respect of matters specified below:-

S. 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	A listed entity shall appoint a qualified company secretary as the compliance officer.	As per Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Company has not appointed Company Secretary as the Compliance officer during Financial Year 2024-25	PCS	Advisory	Non-Compliance with appointment of Company Secretary as the Compliance officer during Financial Year 2024-25	NA	During the period under review, it has been observed that Company failed to appoint Company Secretary as the Compliance officer during Financial Year 2024-25	The Company could not find out the suitable candidate within its budget as the Company had been suffering from shortage of funds due to heavy losses and nil revenues.	-
2	The listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange(s), in the manner specified by the Board or the recognised stock exchange(s).	As per Regulation 14 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Listed entity has not paid all such fees or charges, as applicable, to the recognised stock exchange(s), during the period under review	PCS	Advisory	Listed entity has not paid all such fees or charges, as applicable, to the recognised stock exchange(s), during the period 2024-25	NA	During the period under review, it has been observed that Company have not paid its Annual Listing Fee to BSE Ltd.	As the trading in the shares of the Company had been suspended, the management of the Company had been working towards getting the trading suspension removed (review application for SOP penalty removal of the Company was pending adjudication with BSE) thus	-

									the Company did not pay the listing fees.	
3	The listed entity shall ensure that approval of shareholders for appointment or re-appointment of a person on the Board of Directors [or as a manager] is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.	As per Regulation 17 (1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Ms. Aliya was appointed as Additional Director (Independent) by Board on 30 th March, 2024 subject to approval of Shareholders, but approval taken from Shareholders after three months from the date of the appointment	PCS	Advisory	Ms. Aliya was appointed as Additional Director (Independent) by Board on 30 th March, 2024 subject to approval of Shareholders, but approval taken from Shareholders after three months from the date of the appointment	NA	Ms. Aliya was appointed as Additional Director (Independent) by Board as on 30 th March, 2024 subject to approval of Shareholders, but approval taken from Shareholders after three months from the date of the appointment	The Company does not have sufficient funds, therefore the company opted to regularize the appointment of Ms. Aliya in the Annual General Meeting of the company.	-
4	The listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board.	As per Regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Shareholding of Promoter and promoter group are not dematerialized. Entire Shareholding of Promoter is in Physical Form during the Financial Year 2024-25	PCS	Advisory	Shareholding of Promoter and promoter group are not dematerialized. Entire Shareholding of Promoter is in Physical Form during the Financial Year 2024-25	NA	Shareholding of Promoter and promoter group are not dematerialized. Entire Shareholding of Promoter is in Physical Form during the Financial Year 2024-25	The Management informed the promoter regarding the same, however no response received from the Promoter.	-

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

S. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports))	Observations made in the Secretarial Compliance report for the year ended	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	During the period under review, it has been observed that Company failed to appoint Company Secretary as the Compliance officer during Financial Year 2023-24	For the Financial Year 2023-24	A listed entity shall appoint a qualified company secretary as the compliance officer.	Company has not appointed Company Secretary as the Compliance officer during Financial Year 2023-24	The Company had no revenue, during the financial year 2023-24 and the Company suffered huge loss, thereby the Company was suffering from the shortage of funds, thus could not employ Company Secretary.	The Company could not find out the suitable candidate within its budget as the Company had been suffering from shortage of funds due to heavy losses and nil revenues.
2	During the period under review, it has been observed that the Company has not filed Statement of Investor Complaint with the recognised stock exchange for the Quarter Ended September, 2023 on a quarterly basis, within twenty one days from the end of each	For the Financial Year 2023-24	The listed entity shall file Statement of Investor Complaint with the recognised stock exchange(s) on a quarterly basis, within twenty-one days from the end of each quarter, a statement giving the number of investor complaints pending	The Company has not filed Statement of Investor Complaint with the recognised stock exchange for the Quarter Ended September, 2023 on a quarterly basis, within twenty	As stated above since the Company had no Company Secretary during the Financial Year 2022-23, certain compliances during the year had been missed out / filed	-

	quarter and delay filing for the Quarter Ended June, 2023		at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.	one days from the end of each quarter and delay filing for the Quarter Ended June, 2023	belatedly.	
3	Pursuant to Reg. 14 of SEBI (Listing Obligations and Disclosure Requirements), 2015, listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange(s), during the period under review, it has been observed that Company have not paid its Annual Listing Fee to BSE Ltd.	For the Financial Year 2023-24	The listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange(s), in the manner specified by the Board or the recognised stock exchange(s).	Pursuant to Reg. 14 of SEBI (Listing Obligations and Disclosure Requirements), 2015, listed entity not paid all such fees or charges, as applicable, to the recognised stock exchange(s), during the period under review	As the trading in the shares of the Company had been suspended, the management of the Company had been working towards getting the trading suspension removed (review application for SOP penalty removal of the Company was pending adjudication with BSE), Further the Company had no revenue, during the financial year 2023-24 and the Company suffered huge loss, thereby the Company was suffering from the shortage of funds, thus could not pay the listing fees.	-
4	Pursuant to Reg. 17 of SEBI (LODR) it has been observed that the composition of the Board is not duly constituted, w.r.t. to optimum composition of Executive and non-Executive Director of the Company for the Financial year 2023-24	For the Financial Year 2023-24	The composition of board of directors of the listed entity shall be as follows: (a) board of directors shall have an optimum combination of executive and non-executive directors with at least one woman director and not less than fifty per cent. of the board of directors shall comprise of non-executive directors; (b) where the chairperson of the board of directors is a non-executive director, at least one-third of the board of directors shall comprise of independent directors and where the listed entity does not have a regular non-executive chairperson, at least half of the board of directors shall comprise of independent directors: Provided that where the regular non-executive chairperson is a promoter of the listed entity or is related to any promoter or person occupying management positions at the level of board of director or at one level below the board of directors, at least half of the board of directors of the listed entity shall consist of independent directors.	Pursuant to Reg. 17 of SEBI (LODR) the composition of the Board is not duly constituted, w.r.t. to optimum composition of Executive and non-Executive Director of the Company for the Financial year 2023-24	The Company has appointed Ms. Aliya and Mr. Mithlesh Gupta as Independent Director and Ms. Afrin as Non-Executive Director of the Company	-
4	Mr. Devendra Kumar Singh was appointed as Manager as on as on 17 th June, 2023 subject to approval of Shareholders, but no approval taken from Shareholders taken with three months from the date of the appointment	For the Financial Year 2023-24	The listed entity shall ensure that approval of shareholders for appointment or re-appointment of a person on the Board of Directors [or as a manager] is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier:	Mr. Devendra Kumar Singh was appointed by Board as on 17 th June, 2023 subject to approval of Shareholders, but no approval taken from Shareholders within three months from the date of the appointment	-	-

6	Audit Committee is not properly constituted from 18 th January, 2023 to 31 st March, 2024. There were only two Directors in the Committee out of which only one Director is Independent Director.	For the Financial Year 2023-24	Every listed entity shall constitute a qualified and independent audit committee in accordance with the terms of reference, subject to the following: (a) The audit committee shall have minimum three directors as members. (b) At least two-thirds of the members of audit committee shall be independent directors and in case of a listed entity having outstanding SR equity shares, the audit committee shall only comprise of independent directors. (c) All members of audit committee shall be financially literate and at least one member shall have accounting or related financial management expertise.	Audit Committee is not properly constituted from 18 th January 2024 to 31 st March, 2024. There were only two Directors in the Committee out of which only one Director is Independent Director.	The Company has appointed Ms. Aliya and Mr. Mithlesh Gupta as Independent Director of the Company	-
7	Nomination and Remuneration Committee is not properly constituted from 18 th January 2024 to 31 st March, 2024 as there were only two Directors in the Committee out of which one Director is Executive Director.	For the Financial Year 2023-24	The board of directors shall constitute the nomination and remuneration committee as follows: (a) the committee shall comprise of at least three directors ; (b) all directors of the committee shall be non-executive directors; and (c) at least two-third of the directors shall be independent directors	Nomination and Remuneration Committee is not properly constituted from 18 th January 2024 to 31 st March, 2024 as there were only two Directors in the Committee out of which one Director is Executive Director.	The Company has appointed Ms. Aliya and Mr. Mithlesh Gupta as Independent Director of the Company	-
8	Stakeholder Relationship Committee is not properly constituted from 18 th January 2024 to 31 st March, 2024 as there were only two Directors in the Committee.	For the Financial Year 2023-24	(1) The listed entity shall constitute a Stakeholders Relationship Committee to specifically look into various aspects of interest of shareholders, debenture holders and other security holders. (2) The chairperson of this committee shall be a non-executive director. (2A) At least three directors, with at least one being an independent director, shall be members of the Committee and in case of a listed entity having outstanding SR equity shares, at least two thirds of the Stakeholders Relationship Committee shall comprise of independent directors	Stakeholder Relationship Committee is not properly constituted from 18 th January 2024 to 31 st March, 2024 as there were only two Directors in the Committee.	The Company has appointed Ms. Aliya and Mr. Mithlesh Gupta as Independent Director of the Company	-
9	The Company has failed to submit to the stock exchange disclosures of related party transactions for the Quarter ended March 2023 and September 2023	For the Financial Year 2023-24	The listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board from time to time, and publish the same on its website: Provided that a 'high value debt listed entity' shall submit such disclosures along with its standalone financial results for the half year: Provided further that the listed entity shall make such disclosures every six months within fifteen days from the date of publication of its standalone and consolidated financial results: Provided further that the listed entity shall make such disclosures every six	The Company has failed to submit to the stock exchange disclosures of related party transactions for the Quarter ended March 2023 and September 2023	-	-

			months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023.			
10	It has been observed that Company failed to submit to the stock exchange quarterly compliance report on corporate governance for the Quarter ended June 2023, September 2023	For the Financial Year 2023-24	The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within twenty one days from the end of each quarter.	The Company failed to submit to the stock exchange quarterly compliance report on corporate governance for the Quarter ended June 2023, September 2023 and March 2023	-	-
11	The Company has not given the prior intimation to BSE for Board Meeting held on 30 th May 2023 for discussion of Financial results for the March Quarter 2023	For the Financial Year 2023-24	The listed entity shall give prior intimation to stock exchange about the meeting of the board of directors in which any of the following proposals is due to be considered: (a) financial results viz. quarterly, half yearly, or annual, as the case may be; (b) proposal for buyback of securities; (c) proposal for voluntary delisting by the listed entity from the stock exchange(s); (d) fund raising by way of further public offer, rights issue, American Depository Receipts/Global Depository Receipts/Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method and for determination of issue price: Provided that intimation shall also be given in case of any annual general meeting or extraordinary general meeting or postal ballot that is proposed to be held for obtaining shareholder approval for further fund raising indicating type of issuance.	The Company has not given the prior intimation to BSE for Board Meeting held on 30 th May 2023 for discussion of Financial results for the March Quarter 2023	-	-
12	The Company has not filed Shareholding Pattern for the Quarter Ended June 2023 and Sept 2023	For the Financial Year 2023-24	The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within the following timelines - (a) one day prior to listing of its securities on the stock exchange(s); (b) on a quarterly basis, within twenty one days from the end of each quarter; and, (c) within ten days of any capital restructuring of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital	The Company has not filed Shareholding Pattern for the Quarter Ended June 2023 and Sept 2023	-	-
13	Shareholding of Promoter and promoter group are is not in dematerialized Form. Entire Shareholding of Promoter is in	For the Financial Year 2023-24	The listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in	Shareholding of Promoter and promoter group are is not in dematerialized Form.	-	-

	Physical Form during the Financial Year 2023-24		dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board.	Entire Shareholding of Promoter is in Physical Form during the Financial Year 2023-24		
14	The Listed entity is required to maintain a functional website containing the basic information about the Company. During the year 2023-24 under review it has been observed that the Company's website is not working	For the Financial Year 2023-24	The listed entity shall maintain a functional website containing the basic information about the listed entity	The Listed entity is required to maintain a functional website containing the basic information about the Company. During the year 2023-24 under review it has been observed that the Company's website is not working	The Company has started maintaining functional website i.e. www.wisecglobal.com	-
15	During the period under review it has been observed that the (i) Voting Results for Annual general Meeting (AGM) held on 30 th September, 2023 in has not been published in Newspaper (ii) Financial Results for the Quarter ended Sept 2023 not published in Newspaper	For the Financial Year 2023-24	(1) The listed entity shall publish the following information in the newspaper: (a) *** (b) financial results, as specified in regulation 33, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor: Provided that if the listed entity has submitted both standalone and consolidated financial results, the listed entity shall publish consolidated financial results along-with (1) Turnover, (2) Profit before tax and (3) Profit after tax, on a stand-alone basis, as a foot note; and a reference to the places, such as the website of listed entity and stock exchange(s), where the standalone results of the listed entity are available. (c) [***] (d) notices given to shareholders by advertisement.	(i) No publication of voting Results for Annual general Meeting (AGM) held on 30 th September, 2023 in Newspaper (ii) Financial Results for the Quarter ended Sept 2023 not published in Newspaper	-	As stated above the Company had no revenue, during the financial year 2023-24 and the Company suffered huge loss, thereby the Company was suffering from the shortage of funds, thus could not get the results published in newspaper (however the same were uploaded on BSE portal)
16	Non-Compliance of filing of Certificate under Regulation 74 of the SEBI (Depositories Regulation, 1996 to the Stock for the quarter ended June 2023 and September 2023	For the Financial Year 2023-24	Certificate from RTA certifying all certificates have been demat within 30 days of receipt of security	Company has not filed to Stock Exchange Certificate under Regulation 74 of the SEBI (Depositories) Reg 1996 for the quarter ended June 2023 and September 2023	-	-
17	Company has not filed to Stock Exchange Secretarial Compliance Report for the Financial year Ended 2022-23	For the Financial Year 2023-24	Listed entities shall additionally, on an annual basis, require a check by the PCS on compliance of all applicable SEBI Regulations and circulars/ guidelines issued thereunder, consequent to which, the PCS shall submit a report to the listed entity in the manner specified in this circular.	Company has not filed to Stock Exchange Report on Secretarial Compliance Report for the Financial year Ended 2022-23	-	-
18	Pursuant to Reg. 55A of SEBI (Depository and participants) Regulations, 1996, Company failed to file Reconciliation of Share Capital and Audit Report, during the period under review	For the Financial Year 2023-24	Reg. 55A of SEBI (Depository and participants) Regulations, 1996, Reconciliation of Share Capital Audit	Pursuant to Reg. 55A of SEBI (Depository and participants) Regulations, 1996, Company failed to file Reconciliation of Share Capital and Audit Report, during the period under review	-	-
19	During the year under review it has been observed that the Company has not Filed	For the Financial Year 2023-24	Structured Digital Database file to Stock Exchange on Quarter basis within 21	Company has not Filed Structured Digital Database to	For the period under review Company the Company	-

	Structured Digital Database to the Stock Exchange for the Quarter Ended June 2023, September 2023 and December 2023		days from end of Quarter	the Stock Exchange for the Quarter Ended June 2023, September 2023 and December 2023	maintained Structured Digital Database (SDD) in excel sheet till 21 st October 2024, which was password protected. However, the company obtained the SDD software in October 2024 and made all the entries for the previous quarters (June, 2024 and September, 2024) in the software on 21 st October, 2024.	
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I/we hereby report that, during the review period the compliance status of the listed entity with the following requirements

S. No.	Particulars	Compliance Status (Yes/No)	Observations/remarks by PCS
1	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)</p>	Yes	Not Any
2	<p><u>Adoption and timely updation of the Policies:</u></p> <ul style="list-style-type: none"> • 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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI 	Yes	Not Any
3	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website 	Yes	Not Any
	<ul style="list-style-type: none"> • Timely dissemination of the documents/ information under a separate section on the website 	Yes	Not Any
	<ul style="list-style-type: none"> • 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	Not Any
4	<p><u>Disqualification of Director:</u></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	Not Any
5	<p><u>Details related to subsidiaries of listed entities have been examined w.r.t.:</u></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	NA	There is no subsidiary of the Company

6	<u>Preservation of Documents:</u> 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	Not Any
7	<u>Performance Evaluation</u> The Listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	Not Any
8	<u>Related Party Transactions:</u> (a) The Listed entity has obtained prior approval of Audit Committee for all Related Party Transactions (b) In case no prior approval obtained , the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee	Yes NA	Not Any
9	<u>Disclosure of events or information:</u> The Listed entity has provided all the required disclosure(s) under Regulation 30 with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Not Any
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	No	For the period under review Company the Company maintained Structured Digital Database (SDD) in excel sheet till 21 st October 2024, which was password protected. However, the company obtained the SDD software in October 2024 and made all the entries for the previous quarters (June, 2024 and September, 2024) in the software on 21 st October, 2024.
11	<u>Actions taken by SEBI or Stock Exchange(s) , if any:</u> 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 (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	As stated above the Company got suspended from Stock Exchange due to penal reasons.

12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> 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	Not Applicable	
13	<u>Additional Non-compliances, if any:</u> No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above	Not Applicable	

Assumptions & limitation of scope and review:

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

**For Shailendra Kumar Roy & Associates
Practicing Company Secretary**

SHAIENDRA KUMAR ROY Digitally signed by
SHAIENDRA KUMAR ROY
Date: 2025.05.30 11:06:02
+05'30'

**Shailendra Kumar Roy
ACS No. 25823
C.P. No.-11738**

UDIN:- A025823G000500330

Date: 30th May 2025

Place: New Delhi