



Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

Tel No.: 022-25833206 Fax: 022-41842228 Email id: cs@onelifecapital.in Web: www.onelifecapital.in

30th May 2025

To

BSE Limited

Department of Corporate Services

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai - 400001.

Scrip Code: 533632

National Stock Exchange of India Ltd

Department of Corporate Services

Exchange Plaza,

Bandra- Kurla Complex

Mumbai- 400051

Symbol: ONELIFECAP

Subject: Submission of Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2025

Dear Sir/Madam,

In Compliance with Regulation 24A of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation 2015, we are enclosing a copy of Annual Secretarial Compliance Report for the financial year 2024-2025 issued by M/s Ajay Kumar & Co., Practicing Company Secretaries, Mumbai.

We request you to take this information on Records.

Thanking You.

For Onelife Capital Advisors Limited,

Kajal Shethia

Company Secretary & Compliance Officer

A72895

Encl: a/a

Off.: 103, A.S. Dias Building, 1st floor, 268/272, Dr. Cawasji Hormasji Street, Marine Lines, Mumbai - 400 002.

Tel.: (O) 22078438 • Fax : 22076151 • (R) : 24171151 • Mobile : 9821227358 • E-mail : ajay_199@yahoo.com • Website : www.csajaykumar.com

**Secretarial compliance report of ONELIFE CAPITAL ADVISORS
LIMITED for the financial year ended 31st March, 2025**

I have examined:

- (a) all the documents and records made available to us and explanation provided by ONELIFE CAPITAL ADVISORS LIMITED [CIN: L74140MH2007PLC173660] ("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 SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; [Not applicable during the review period]
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; [Not applicable during the review period]
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; [Not applicable during the review period]
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; [Not applicable during the review period]
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- (i) other regulations as applicable.

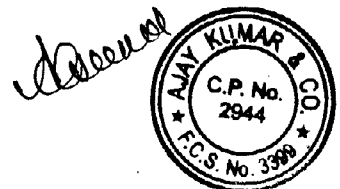


and circulars/ guidelines issued thereunder

and 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 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 (PCS)	Management Response	Remarks
1.	Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The company failed to comply with the provision of the said regulation requiring to submit annual Standalone financial results for the financial year within 60 days from the end of the financial year along with audit report and Statement on Impact of Audit qualifications for Audit	BSE & NSE	Penal Action	The Company has Filed Audited Financial Statements for the Financial year ended on 31.03.2024 on 04.06.2024. There was a delay of 5 days.	Rs. 29,500/-	Fine of Rs. 27,000/- (after deducting TDS) has been paid on 01.07.2024.	Company has filed reason for delay on 15.06.2024.	The Company has paid required Fine for the said violation.

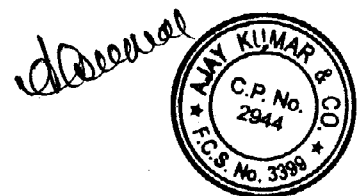


			Report with modified opinion.						
2.	Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.	Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.	There was delay of 8 days in filing Statement of Impact of Audit Qualifications (XBRL) with NSE for the Financial Year ended on 31 st March, 2024. In this regard, on enquiry the company has stated that the said delay had occurred because of technical problem from NSE side. This matter was pending before and could not be resolved regarding error of time.			The Company has Filed Audited Financial Statements for the Financial year ended on 31.03.2024 on 04.06.2024. The Statement of Impact of Audit Qualifications (XBRL) was filed on 13.06.2024 with NSE. There was a delay of 8 days.			

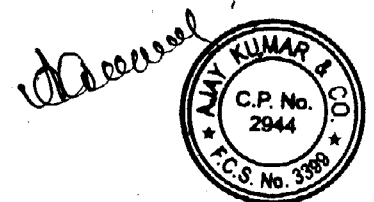
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3.	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The company failed to comply with the provision of the said regulation requiring listed entity to publish an advertisement in the Newspaper within 48 hours of conclusion of the Board Meeting at which the financial results were approved for the quarter ended September, 2024.			There was delay of 3 days in publication of Standalone Un-Audited Financial Results for the quarter ended September, 2024 in "Global Times" (Marathi Newspaper).				
4.	Regulation 17(1)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Regulation 17(1)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The company failed to comply with the provision of the said regulation requiring minimum 6 Directors on the board.	BSE & NSE	Penal Action	The company failed to comply with the provision of the said regulation requiring minimum 6 Director on the board for Quarter ended September	Rs. 5,36,900/- by BSE and Rs. 5,36,900/- by NSE	In compliance with the email of BSE & NSE, the Company has paid the Fine of Rs. 5,36,900/- to BSE on 06.12.202	There were less than minimum no. of 6 Directors due to certain unavoidable circumstances.	The Company has paid required Fine for the said violation.

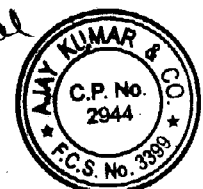


						of FY 2024-2025.		4 and Rs. 5,36,600/- to NSE on 06.12.2024.		
5.	Regulation 17(1)(c) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.	Regulation 17(1)(c) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.	The company failed to comply with the provision of the said regulation requiring minimum 6 Directors on the board.	BSE & NSE	Penal Action	The company failed to comply with the provision of the said regulation requiring minimum 6 Directors on the board for Quarter ended December of FY 2024-2025.	Rs. 2,59,600/- by BSE and Rs. 2,59,600/- by NSE	In compliance with the email of BSE & NSE, the Company has paid the Fine of Rs. 2,59,600/- to BSE on 02.04.2025 and Rs. 2,59,600/- to NSE on 29.03.2025.	There were less than minimum no. of 6 Directors due to certain unavoidable circumstances.	The Company has paid required Fine for the said violation.
6.	Regulations 3(b), 3(c), 3(d), 4(1), 4(2) (f), (k) & (r) read with 2(1)(b) & (c) of the PFUTP Regulations, Section 12A(a), 12A(b) & 12A(c) of the SEBI Act, 1992 read with	Regulations 3(b), 3(c), 3(d), 4(1), 4(2) (f), (k) & (r) read with 2(1)(b) & (c) of the PFUTP Regulations, Section 12A(a), 12A(b)	Misstatements/misrepresentation in financial (with respect to sales and purchase transactions) - (PFUTP and SEBI Act violations).	SEBI	Penal Action	The company made misstatements, misrepresentations in financial statements with respect to sales and purchase transactions resulting PFUTP and SEBI Act violations. The Inspection was	Fine of Rs. 15,00,000/- and Rs. 10,00,000/- under Section 15HA and Section 15HB respectively has been imposed on the company by SEBI; Fine of	Fine of Rs. 15,00,000/- and Rs. 10,00,000/- under Section 15HA and Section 15HB respectively has been imposed on the company by SEBI; Fine of	The company and other notices were granted hearing by SEBI. Post hearing the company and other noticees filed their submissions.	The company and other Notices has not paid the penalty as yet and have appealed to



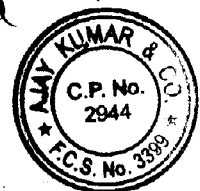
	section 27 of the SEBI Act, 1992.	& 12A(c) of the SEBI Act, 1992 read with section 27 of the SEBI Act, 1992.				ordered against the company for tenure 2018-2023	Rs. 15,00,000 /- and Rs. 10,00,000 /- under Section 15HA and Section 15HB respectively has been imposed on Mr. Pandoo Naig by SEBI; Fine of Rs. 15,00,000 /- and Rs. 10,00,000 /- under Section 15HA and Section 15HB respectively has been imposed on Mr. Prabhakar Naig by SEBI;	Rs. 15,00,000 /- and Rs. 10,00,000 /- under Section 15HA and Section 15HB respectively has been imposed on Mr. Pandoo Naig by SEBI; Fine of Rs. 15,00,000 /- and Rs. 10,00,000 /- under Section 15HA and Section 15HB respectively has been imposed on Mr. Prabhakar Naig by SEBI;	Certain additional queries and clarifications were also raised to which responses were filed by the company and other noticees on 20.01.2025.	SAT in the same matter.
7.	Regulations 4(1)(a), (b),(c),(d), (e), (g), (h), (i), (j), 4(2)(e)(i), 33(1)(c), 34(3) read with Part	Regulations 4(1)(a), (b),(c),(d), (e), (g), (h), (i), (j), 4(2)(e)(i),	Misstatements/ misrepresentation in financial (with respect to sales and			The company made misstatements, misrepresentations in financial statements	Onelife Capital Advisors Limited, Mr. Pandoo Naig and Mr. Prabhakar	Onelife Capital Advisors Limited, Mr. Pandoo Naig and Mr. Prabhakar	The company and other notices were granted hearing by SEBI.	The company have appealed to SAT in

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<p>A of Schedule V and 48 of the LODR Regulations read with section 27 of the SEBI Act.</p>	<p>33(1)(c), 34(3) read with Part A of Schedule V and 48 of the LODR Regulations read with section 27 of the SEBI Act.</p>	<p>purchase transactions) - Violation of LODR Regulations.</p>			<p>with respect to sales and purchase transactions resulting violation of LODR Regulation. The Inspection was ordered against the company for tenure 2018-2023.</p>	<p>Mr. Naig are hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim order cum SCN i.e. October 21, 2024. Mr. Pandoo Naig and Mr. Prabhaka</p>	<p>Mr. Naig are hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim order cum SCN i.e. October 21, 2024. Mr. Pandoo Naig and Mr. Prabhaka</p>	<p>Post hearing the company and other noticees filed their submissions. Certain additional queries and clarifications were also raised to which responses were filed by the company and other noticees on 20.01.2025.</p>	<p>the same matter.</p>
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Received



							<p>r Naig are restraine d from being associate d with the securities market, in any manner whatsoev er, . including as a director or Key Manageri al Personne l in any listed company , except OCAL, or an intermed iary registre d with SEBI or a public company which intends to raise money from public in the securities market, for a period of one year, from the date of</p>	<p>r Naig are restraine d from being associate d with the securities market, in any manner whatsoev er, including as a director or Key Manageri al Personne l in any listed company , except OCAL, or an intermed iary registre d with SEBI or a public company which intends to raise money from public in the securities market, for a period of one year, from the date of</p>		
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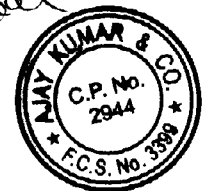
							interim order cum SCN i.e October 21, 2024.	interim order cum SCN i.e October 21, 2024.		
8.	Regulations 23(2) of the LODR Regulations.	Regulations 23(2) of the LODR Regulations.	Failure in taking prior approval of Audit Committee for RPTs (sales/purchase of services) with DSPL and/or DDEPL, Failure in taking prior approval of Audit Committee for loan taken from FCHL, Failure in taking prior approval of Audit Committee for loan taken from Prabhakar Naig, Failure in taking prior			The company failed to take prior approvals of Audit Committee. The Inspection was ordered against the company for tenure 2018-2023. Even though the company has ratified the said transactions yet it will not absolve the company from the violation of applicable provisions of Securities Exchange Board of India, 2015.	Same as Point 7.	Same as Point 7.	Same as Point 7.	The company have appealed to SAT in the same matter.

Aravind

ARAVIND KUMAR & CO
C.P. No. 2944
F.C.S. No. 3398

			approval of Audit Committee for loan given to DSPL .							
9.	Regulations 23(4) of the LODR Regulations.	Regulations 23(4) of the LODR Regulations.	Failure in taking approval of shareholders for RPTs (sales/purchase of services) with DSPL and/or DDEPL during FY 2019, FY 2020 and FY 2021; Failure in taking approval/prior approval of shareholders for loan taken from FCHL for FY 2022 and FY 2023; Failure in taking approval of			The company failed to take approval/prior approval of shareholders. The Inspection was ordered against the company for tenure 2018-2023. Even though the company has ratified the said transactions yet it will not absolve the company from the violation of applicable provisions of Securities Exchange Board of India, 2015.	Same as Point 7.	Same as Point 7.	Same as Point 7.	The company have appealed to SAT in the same matter.

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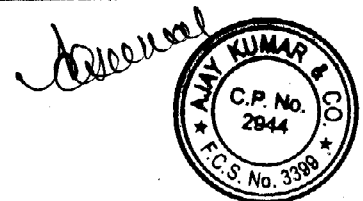


			shareholders for loan given to DSPL during FY 2020 and FY2021 and Failure in taking prior approval of shareholders for loan given to DSPL during FY 2023.							
10.	Regulation 23(9) of the LODR Regulations.	Regulation 23(9) of the LODR Regulations.	Failure in half yearly disclosure of RPTs (sales/purchase of services) with DSPL and/or DDEPL, Failure in half yearly disclosure of interest on loans taken from FCHL, Failure in			The company failed to submit half yearly disclosure of RPTs/ Disclosure of Interest on loans taken/given. The Inspection was ordered against the company for tenure 2018-2023. Even though the company	Same as Point 7.	Same as Point 7.	Same as Point 7.	The company have appealed to SAT in the same matter.

Abhinav

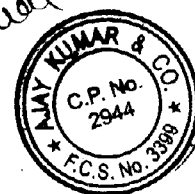


			half yearly disclosure of loans taken from Prabhakara Naig, Failure in half yearly disclosure of loans given to DSPL and Failure in half yearly disclosure of Loan given to PFPPL and OSIL.			has ratified the said transactions yet it will not absolve the company from the violation of applicable provisions of Securities Exchange Board of India, 2015.				
11.	Regulations 4(2) (f), (k) & (r) read with 2(1)(b) & (c) of the PFUTP Regulations read with section 27 of the SEBI Act, 1992 .	Regulations 4(2) (f), (k) & (r) read with 2(1)(b) & (c) of the PFUTP Regulations read with section 27 of the SEBI Act, 1992.	Misstatements/ misrepresentation in financial (with respect to non-disclosure of RPTs in Annual Report) - (PFUTP violations).	SEBI	Penal Action	The company made Misstatements/ misrepresentation in financial (with respect to non-disclosure of RPTs in Annual Report) - (PFUTP violations). The Inspection was ordered	Same as Point 6. With Addition of Fine of Rs. 7,00,000/ - and Rs. 3,00,000/ - under Section 15HA and Section 15HB respectively has been imposed on Mr. Manoj Ramgopa	Same as Point 6. With Addition of Fine of Rs. 7,00,000/ - and Rs. 3,00,000/ - under Section 15HA and Section 15HB respectively has been imposed on Mr. Manoj Ramgopa	The company and other notices were granted hearing by SEBI. Post hearing the company and other noticees filed their submissions. Certain additiona	The company and other Notices has not paid the penalty as yet and have appealed to SAT in



						against the company for tenure 2018-2023	1 Malpani by SEBI;	1 Malpani by SEBI;	1 queries and clarifications were also raised to which responses were filed by the company and other noticees on 20.01.2025.	the same matter.
12.	Regulations 4(1)(a), (b),(c),(d), (e), (g), (h), (i), (j), 4(2)(e)(i), 33(1)(c), 34(3) read with Part A of Schedule V and 48 of the LODR Regulations read with section 27 of the SEBI Act.	Regulations 4(1)(a), (b),(c),(d), (e), (g), (h), (i), (j), 4(2)(e)(i), 33(1)(c), 34(3) read with Part A of Schedule V and 48 of the LODR Regulations read with section 27 of the SEBI Act.	Misstatements/ misrepresentation in financial (with respect to non-disclosure of RPTs in Annual Report)- (LODR violations).			The company made Misstatements/ misrepresentation in financial (with respect to non-disclosure of RPTs in Annual Report)- (LODR violations). The Inspection was ordered against the company for tenure 2018-2023.	Same as Point 7.	Same as Point 7.	Same as Point 7.	The company have appealed to SAT in the same matter.

Annual

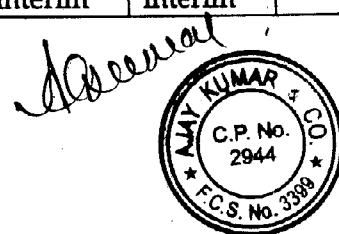


		Act.								
13.	Regulation 4(1)(g) and Regulation 30(2) read with Part A of Schedule III of the LODR Regulations.	Regulation 4(1)(g) and Regulation 30(2) read with Part A of Schedule III of the LODR Regulations.	Corporate Governance Failures (non-appointment of KMP and delay in disclosure of appointment/resignation of Directors / KMPs).			Corporate Governance Failures (non-appointment of KMP and delay in disclosure of appointment/resignation of Directors/ KMPs). The Inspection was ordered against the company for tenure 2018-2023. Even though the company has ratified the said transactions yet it will not absolve the company from the violation of applicable provisions of Securities Exchange	Same as Point 7.	Same as Point 7.	Same as Point 7.	The company have appealed to SAT in the same matter.

Admitted

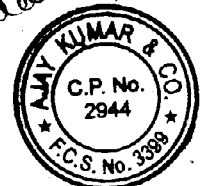
AJAY KUMAR & CO.
C.P. No. 2944
F.C.S. No. 3389

						Board of India, 2015.				
14.	Regulations 4(2)(f)(i)(2), 4(2)(f)(ii)(2),(6), (7)&(8), 4(2)(f)(iii)(1)(3), (6)&(12) of the LODR Regulations, 2015.	Regulations 4(2)(f)(i)(2), 4(2)(f)(i)(2),(6), (7)&(8), 4(2)(f)(ii)(1)(3) (6)&(12) of the LODR Regulations, 2015.	Responsibility of Board of Directors for misstatement/misrepresentation of financials.			Board of Directors of the company responsible for misstatement/misrepresentation of financials. The Inspection was ordered against the company for tenure 2018-2023.	Mr. Pandoo Naig and Mr. Prabhakar Naig are hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim	Mr. Pandoo Naig and Mr. Prabhakar Naig are hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim	Same as Point 7.	The company have appealed to SAT in the same matter.



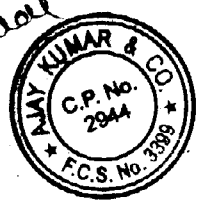
						<p>order cum SCN i.e. October 21, 2024. Mr. Pandoo Naig and Mr. Prabhakar Naig are restrained from being associated with the securities market, in any manner whatsoever, including as a director or Key Managerial Personnel in any listed company, except OCAL, or an intermediary registered with SEBI or a public company which intends to raise money</p>	<p>order cum SCN i.e. October 21, 2024. Mr. Pandoo Naig and Mr. Prabhakar Naig are restrained from being associated with the securities market, in any manner whatsoever, including as a director or Key Managerial Personnel in any listed company, except OCAL, or an intermediary registered with SEBI or a public company which intends to raise money</p>		
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							from public in the securities market, for a period of one year, from the date of interim order cum SCN i.e . October 21, 2024.	from public in the securities market, for a period of one year, from the date of interim order cum SCN i.e October 21, 2024.		
15.	Regulations 17(8) read with Part B of Schedule II of the LODR Regulations.	Regulations 17(8) read with Part B of Schedule II of the LODR Regulations.	Responsibility for issuance of CEO-CFO compliance certificate for financials which were misstated / misrepresented.			Responsibility for issuance of CEO-CFO compliance certificate for financials which were misstated/ misrepresented. The Inspection was ordered against the company for tenure 2018-2023.	Same as Point 14.	Same as Point 14.	Same as Point 7.	The company have appealed to SAT in the same matter.
16.	Regulation 18(3) read with clauses A (1), (4) under Part C of Schedule II of the LODR Regulation	Regulation 18(3) read with clauses A (1), (4) under Part C of	Failure of Audit Committee to exercise oversight of financial reporting process.			Failure of Audit Committee to exercise oversight of financial reporting process. The Inspection was	Mr. Pandoo Naig is hereby restrained from accessing the securities market and	Mr. Pandoo Naig is hereby restrained from accessing the securities market and	Same as Point 7.	The company have appealed to SAT in the same

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ns.	Schedule II of the LODR Regulations.					ordered against the company for tenure 2018-2023.	further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim order cum SCN i.e. October 21, 2024. Mr. Pandoo is restrained from being associated with the securities market, in any manner whatsoever,	further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of one year, from the date of interim order cum SCN i.e. October 21, 2024. Mr. Pandoo Naig is restrained from being associated with the securities market, in any manner whatsoever,		matter.
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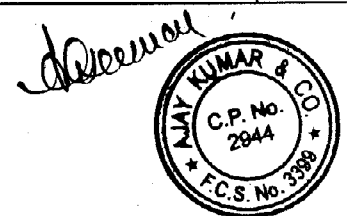
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							including as a director or Key Managerial Personnel in any listed company, except OCAL, or an intermediary registered with SEBI or a public company which intends to raise money from public in the securities market, for a period of one year, from the date of interim order cum SCN i.e October 21, 2024.	including as a director or Key Managerial Personnel in any listed company, except OCAL, or an intermediary registered with SEBI or a public company which intends to raise money from public in the securities market, for a period of one year, from the date of interim order cum SCN i.e October 21, 2024.		
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports: [NOT APPLICABLE]

Sr. No.	Observations/ Remarks of the Practicing	Observations made in the Secretarial Compliance report for	Compliance Requirement (Regulations/ circulars/ guidelines	Details of violation / Deviations and actions taken	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
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	Company Secretary (PCS) in the previous reports)	the year ended (The years are to be mentioned)	including specific clause)	/penalty imposed, if any, on the listed entity		


I. I 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)	Observation/Remarks by PCS
1.	Secretarial Standards: The compliances of listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
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 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	
3.	Maintenance and disclosures of 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 redirects to the relevant document(s)/ section of the website. 	Yes	
4.	Disqualification of Director(s): None of the Director(s) of the listed entity is/are	Yes	



	disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.		
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes	
6.	<p>Preservation of Documents:</p> <p>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	
7.	<p>Performance Evaluation:</p> <p>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>	Yes	
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of audit committee for all related party transactions;</p> <p>(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.</p>	YES	<p>The Company ratified certain Related Party Transactions (RPTs) for the past 3 financial years (FY 2018-19 to FY 2020-21) in compliance with Section 188 and 186 of the Companies Act, 2013, and Regulation 23 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by passing Ordinary Resolution at the Annual General Meeting held on 29.09.2024. These transactions, amounting to approximately ₹6,180 Lakhs, were</p>

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			retrospectively approved by the Audit Committee, the Board, and, where required, by shareholders through Ordinary Resolutions. Even though the company has ratified certain related party transactions yet it will not absolve the company from the violation of applicable provisions of Companies Act, 2013 and Securities Exchange Board of India, 2015.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
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	
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 (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	Details provided in para (a) above
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	Yes	The auditor had resigned w.e.f 14.11.2024. The said period aggregates to 45 days after end of quarter as on 30.09.2024 which is within 45



	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.		days. The auditor before his resignation has issued the limited review/ audit report for quarter ended 30.09.2024.
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above.	NA	

We further, report that the listed entity is in compliance / not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations - Not Applicable (NA).

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 accounts 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.

Signature:

AJAY KUMAR & CO.
Practising Company Secretaries
103, A.S. Dias Building, 1st Floor,
268/272, Dr. C.H. Street,
Marine Lines, Mumbai-400 002.
Tel.: 2207 8438

Ajay Kumar
AJAY KUMAR
Ajay Kumar & Co.

Practising Company Secretary

FCS No.: 3399

CP No.: 2944

UDIN: F003399G000482713

Pcr Review No.: 1119/2021

Firm Registration No.: S1998MH023900

Date: 29-5-2025

Place: Mumbai

