ANIL SOMANI & ASSOCIATES

Company Secretaries

B-5, Ganpati Complex, Pur Road, Bhilwara, Rajasthan - 311001 Email Id: corporatesolutions14@gmail.com, (M) 09166611876

Secretarial compliance report of Birla Precision Technologies Limited for the year ended 31st March, 2023

I/We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by *Birla Precision Technologies Limited* (hereinafter referred as ('the listed entity'), having its Registered Office at 23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai Mumbai City MH 400004. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my/our observations 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, I hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

1. We have examined: -

- (a) all the documents and records made available to us and explanation provided by <u>Birla Precision Technologies Limited</u> ("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, 2023 ("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");
- 2. 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;
 - (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; N.A.

- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **N.A.**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **N.A.**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **N.A.**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder;

I/We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

| Sr. No. | Particulars | Compliance Status (Yes/No/ NA) | Observations /Remarks by PCS* |
|---------|---|--------------------------------------|---|
| 1. | Secretarial Standards: | Yes | |
| | 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. | | |
| 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 | No No | The listed entity has not adopted all applicable policies prescribed under SEBI LODR Regulations, |
| | with SEBI Regulations and have been reviewed & updated on time, | | 2015. |
| | as per the regulations/circulars/guidelines issued by SEBI | | |
| 3. | Maintenance and disclosures on Website: | | |
| | The Listed entity is maintaining a functional website | Yes | |
| | Timely dissemination of the | | The listed entity has not upload all |
| | documents/ information under a | No | documents/ |
| | separate section on the website | 140 | information as required under |
| | Web-links provided in annual | No | Regulation 46 of SEBI |

| | gulations, |
|---|------------|
| under Regulation 27(2) are accurate 2015 | |
| and specific which re- directs to the | |
| relevant document(s)/ section of | |
| the website | |
| | |
| 4. Disqualification of Director: | |
| None of the Director(s) of the Company Yes | |
| is/are disqualified under Section 164 of | |
| Companies Act, 2013 as confirmed by the | |
| listed entity. | |
| 5. Details related to Subsidiaries of listed The listed e | ntity has |
| entities have been examined w.r.t.: | complied |
| (a) Identification of material subsidiary No disclosure red | = |
| companies of material substituty 140 discretize 160 | - |
| (b) Disclosure requirement of material as No other subsidia | |
| well as other subsidiaries | iries |
| | |
| | |
| The listed entity is preserving and Yes | |
| 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. | |
| 7. Performance Evaluation: | |
| The listed entity has conducted Yes | |
| 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. | |
| 8. Related Party Transactions: | |
| (a) The listed entity has obtained prior Yes | |
| 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. | |
| | |
| 9. Disclosure of events or information: The listed entity has provided all the Voc | |
| The listed entity has provided all the Yes | |
| required disclosure(s) under Regulation 30 | |
| along with Schedule III of SEBI LODR | |
| Regulations, 2015 within the time limits | |
| | |
| prescribed thereunder. 10. Prohibition of Insider Trading: | |

| Th. 15.(.1C) | V | 1 |
|---|--|---|
| , | Yes | |
| | | |
| 0, 0 | | |
| j | No | Refer below |
| | | observations |
| , , | | |
| | | |
| , | | |
| | | |
| Operating Procedures issued by SEBI | | |
| through various circulars) under SEBI | | |
| | | |
| issued thereunder except as provided | | |
| under separate paragraph herein (**). | | |
| 1. During review period composition | of audit committee w | as not in compliance of |
| Regulation 18(1) of SEBI (LODR), | 2015 (08.08.2022 to 0 | 9.02.2023). The BSE Ltd |
| has imposed a penalty of Rs. 3,44,56 | 50/ | |
| | | |
| Additional Non-compliances, if any: | No | Refer below |
| No additional non-compliance observed | | observations |
| for any SEBI regulation/circular/guidance | | |
| note etc. | | |
| 1. The listed entity has not f | iled disclosure as | per SEBI Circular |
| SEBI/HO/DDHS/CIR/P/2018/144 d | ated November 26, | 2018 regarding Fund |
| raising by issuance of Debt Securiti | ies by Large Corporat | e for March, 2022. |
| 2. The listed entity has not filed | Confirmation certifi | cate in the matter of |
| Regulation 74(5) of Securities and | Exchange Board of I | India (Depositories and |
| Participants) Regulations, 2018 for t | he quarter ended Sep | tember, 2022. |
| 3. The listed entity has delayed filed | l financial results (Ir | XBRL) for the quarter |
| ended 31.03.2022 and 30.09.2022 wit | h BSE Ltd. | |
| 4. The listed entity has delayed sub | omitted Scrutinizer r | eport on 09.05.2022 for |
| postal ballot completed on 05.05.20 | 22 and also delayed | filed outcome of postal |
| ballot on 10.05.2023 and the compar | ny has delayed filed v | oting results (In XBRL) |
| on 11.05.2022 for the postal ballot co | ompleted on 05.05.202 | 2 |
| 5. Compliance certificate filed for the | year ended 31.03.202 | 2 under Regulation 7(3) |
| of SEBI (LODR), 2015 was not sig | ned by Company Se | cretary and compliance |
| officer of the Company as required | under Regulation 7(3 |). |
| 6. The listed entity has given notice o | of AGM to BSE Ltd or | n 04.09.2022 but delayed |
| given advertisement in newspape | er for notice of AGI | M on 11.09.2022 as per |
| Regulation 47 of SEBI (LODR), 2015 | 5 | _ |
| | | |
| 7. The listed entity has not filed states | | plaints (In XBRL) for the |
| | nent of investor comp | , , |
| 7. The listed entity has not filed stater | nent of investor comp elayed filed statemen | t of investor complaints |
| | Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**). 1. During review period composition Regulation 18(1) of SEBI (LODR), has imposed a penalty of Rs. 3,44,56 Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. 1. The listed entity has not fixed raising by issuance of Debt Securities 2. The listed entity has not filled Regulation 74(5) of Securities and Participants) Regulations, 2018 for the ended 31.03.2022 and 30.09.2022 with 4. The listed entity has delayed filled ended 31.03.2022 and 30.09.2022 with 4. The listed entity has delayed subspostal ballot completed on 05.05.20 ballot on 10.05.2023 and the companion 11.05.2022 for the postal ballot completed of SEBI (LODR), 2015 was not significer of the Company as required 6. The listed entity has given notice of the Company as required 6. The listed entity has given notice of the Company as gi | Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. 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 (**). 1. During review period composition of audit committee w Regulation 18(1) of SEBI (LODR), 2015 (08.08.2022 to 0) has imposed a penalty of Rs. 3,44,560/ Additional Non-compliances, if any: No No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. 1. The listed entity has not filed disclosure as SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, raising by issuance of Debt Securities by Large Corporate 2. The listed entity has not filed Confirmation certifi Regulation 74(5) of Securities and Exchange Board of 1 Participants) Regulations, 2018 for the quarter ended Sep 3. The listed entity has delayed filed financial results (In ended 31.03.2022 and 30.09.2022 with BSE Ltd. 4. The listed entity has delayed submitted Scrutinizer r postal ballot completed on 05.05.2022 and also delayed ballot on 10.05.2023 and the company has delayed filed v on 11.05.2022 for the postal ballot completed on 05.05.202 of SEBI (LODR), 2015 was not signed by Company Se officer of the Company as required under Regulation 7(3 6. The listed entity has given notice of AGM to BSE Ltd on given advertisement in newspaper for notice of AGM |

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

| Sr. No. | Particulars | Compliance Status | Observations |
|---------|---|----------------------------|-----------------------|
| | | (Yes/No/ NA) | /Remarks by PCS* |
| | | | |
| 1. | Compliances with the following condition | ons while appointing/re-ap | pointing an auditor |
| | i. If the auditor has resigned within 45 | NA | No Such Case Observed |
| | days from the end of a quarter of a | | During the Year |
| | financial year, the auditor before such | | |
| | resignation, has issued the limited | | |
| | review/ audit report for such quarter; or | | |
| | ii. If the auditor has resigned after 45 | NA | No Such Case Observed |
| | days from the end of a quarter of a | | During the Year |
| | financial year, the auditor before such | | |
| | resignation, has issued the limited | | |
| | review/ audit report for such quarter as | | |
| | well as the next quarter; or | | |
| | iii. If the auditor has signed the limited | NA | No Such Case Observed |
| | review/ audit report for the first three | | During the Year |
| | 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. | | |
| 2. | Other conditions relating to resignation of | of statutory auditor | |
| | i. Reporting of concerns by Auditor with | NA | No Such Case Observed |
| | respect to the listed entity/its material | | During the Year |
| | subsidiary to the Audit Committee: | | |
| | a. 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. | | |
| | b. In case the auditor proposes to resign, | NA | No Such Case Observed |
| | all concerns with respect to the proposed | | During the Year |
| | 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. | | |
| | c. The Audit Committee / Board of | NA | No Such Case Observed |
| | Directors, as the case may be, | | During the Year |
| | 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. | | |
| | | | |
| | ii. Disclaimer in case of non-receipt of | NA | No Such Case Observed |
| | information: | | During the Year |
| | 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. | | |
| | , , | | |
| | | | |
| 3. | The listed entity / its material subsidiary | NA | No Such Case Observed |
| | has obtained information from the | | During the Year |
| | Auditor upon resignation, in the format | | |
| | as specified in Annexure- A in SEBI | | |
| | Circular CIR/ CFD/CMD1/114/2019 | | |
| | dated 18th October, 2019. | | |

(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:

| s | Com- | Regulation/ | Deviations | Act | Ту | Details of Violation | Fine | Obser- | Man- | Re- |
|----|----------|--------------|------------|-----|-----|----------------------|------|----------|--------|-----|
| r. | pliance | Circular No. | | ion | pe | | Amo | vations/ | age- | ma |
| N | Require | | | Ta | of | | unt | Remark | ment | rks |
| 0. | ment | | | ken | Act | | | s of the | Re- | |
| | (Regu- | | | by | ion | | | Practici | sponse | |
| | lations/ | | | | | | | ng | | |
| | circular | | | | | | | Compa | | |
| | s/ | | | | | | | ny | | |
| | guide- | | | | | | | Secretar | | |

| | lines | | | | | | | y | | |
|----|----------|---------------------|-----------------------|-----|-----|-----------------------|------|-----------|---------|--|
| | includi | | | | | | | | | |
| | ng | | | | | | | | | |
| | specific | | | | | | | | | |
| | clause) | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1. | 100% | Regulation 31 (1) | Total promoters | | | | | Total | The | |
| | percent | Securities and | and promoter | | | | | promot | manag | |
| | of | Exchange Board of | group shareholding | | | | | ers and | ement | |
| | shareho | India (Listing | of the listed entity | | | | | promot | will | |
| | lding of | Obligations and | as on 31.03.2022 not | | | | | er | ensure | |
| | _ | Disclosure | | | | | | | compli | |
| | promot | | | | | | | group | | |
| | er(s) | Requirement) | dematerialized | | | | | shareho | ance in | |
| | and | Regulations, 2015 | form. | | | | | lding of | future | |
| | promot | | | | | | | the | | |
| | er | | | | | | | listed | | |
| | group | | | | | | | entity as | | |
| | shall be | | | | | | | on | | |
| | in | | | | | | | 31.03.20 | | |
| | demater | | | | | | | 22 not | | |
| | ialized | | | | | | | holding | | |
| | form. | | | | | | | 100% in | | |
| | | | | | | | | demater | | |
| | | | | | | | | ialized | | |
| | | | | | | | | form. | | |
| 2. | the | Regulation 18(1) of | the constitution of | BS | Fin | the constitution of | Rs. | The | The | |
| ۷. | | | | | | | | | | |
| | constitu | Securities and | audit committee of | E | e | audit committee not | 3445 | Compa | Comp | |
| | tion of | Exchange Board of | the company not as | Ltd | | as per Regulation | 60/- | ny has | any | |
| | audit | India (Listing | per Regulation 18(1) | | | 18(1) of Securities | | paid | has | |
| | committ | Obligations and | of Securities and | | | and Exchange | | fine of | paid | |
| | ee | Disclosure | Exchange Board of | | | Board of India | | Rs. | fine | |
| | | Requirement) | India (Listing | | | (Listing Obligations | | 344560/ | amou | |
| | | Regulations, 2015 | Obligations and | | | and Disclosure | | - | nt to | |
| | | | Disclosure | | | Requirement) | | | BSE | |
| | | | Requirement) | | | Regulations, 2015 | | | Ltd. | |
| | | | Regulations, 2015 | | | | | | | |
| 3. | Disclos | SEBI/HO/DDHS/ | The listed entity has | | | The listed entity has | | | The | |
| | ure of | CIR/P/2018/144 | not filed disclosure | | | not filed disclosure | | | manag | |
| | Large | dated November 26, | as per SEBI Circular | | | as per SEBI Circular | | | ement | |
| | Corpora | 2018 | SEBI/HO/DDHS/ | | | SEBI/HO/DDHS/ | | | will | |
| | _ | 2010 | | | | CIR/P/2018/144 | | | | |
| | te | | CIR/P/2018/144 | | | | | | ensure | |
| | | | dated November 26, | | | dated November 26, | | | compli | |
| | | | 2018 regarding | | | 2018 regarding | | | ance in | |
| | | | Fund raising by | | | Fund raising by | | | future | |
| 1 | | | issuance of Debt | | | issuance of Debt | | | | |

| | | | | | |
|----|-----------|---------------------|-----------------------|-----------------------|---------|
| | | | Securities by Large | Securities by Large | |
| | | | Corporate for | Corporate for | |
| | | | March, 2022 | March, 2022 | |
| 4. | Confirm | Regulation 74(5) of | The listed entity has | The listed entity has | The |
| | ation | Securities and | not filed | not filed | manag |
| | certifica | Exchange Board of | Confirmation | Confirmation | ement |
| | te in the | India (Depositories | certificate in the | certificate in the | will |
| | matter | and Participants) | matter of | matter of | ensure |
| | of | Regulations, 2018 | Regulation 74(5) of | Regulation 74(5) of | compli |
| | Regulati | | Securities and | Securities and | ance in |
| | on 74(5) | | Exchange Board of | Exchange Board of | future |
| | of | | India (Depositories | India (Depositories | |
| | Securiti | | and Participants) | and Participants) | |
| | es and | | Regulations, 2018 | Regulations, 2018 | |
| | Exchan | | for the quarter | for the quarter | |
| | ge | | ended September, | ended September, | |
| | Board | | 2022 | 2022 | |
| | of India | | | | |
| | (Deposi | | | | |
| | tories | | | | |
| | and | | | | |
| | Particip | | | | |
| | ants) | | | | |
| | Regulati | | | | |
| | ons, | | | | |
| | 2018 | | | | |

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

| Sr. | Compliance | Regulation/ | Deviations | Actio | Type | Details | Fine | Obser- | Manage- | Re- |
|-----|---------------|-------------|----------------|-------|-------|----------|------|--------------|------------|------|
| No | Requirement | Circular | | n | of | of | Amou | vations/ | ment Re- | mark |
| | (Regu- | No. | | Take | Actio | Violatio | nt | Remarks of | sponse | s |
| | lations/ | | | n by | n | n | | the | | |
| | circulars/ | | | | | | | Practicing | | |
| | guidelines | | | | | | | Company | | |
| | including | | | | | | | Secretary | | |
| | specific | | | | | | | | | |
| | clause) | | | | | | | | | |
| 1. | Listed entity | Regulation | The listed | | | | | The | The | |
| | shall appoint | 6 (1) | entity has not | | | | | company has | manageme | |
| | a qualified | Securities | appointed | | | | | not | nt will | |
| | company | and | Company | | | | | appointed | ensure | |
| | secretary as | Exchange | Secretary as | | | | | Company | compliance | |
| | the | Board of | compliance | | | | | Secretary as | in future | |
| | compliance | India | officer after | | | | | compliance | | |
| | officer | (Listing | resignation of | | | | | officer | | |
| | | Obligations | Shaijal Jain | | | | | during | | |

| | ı | T | | ı | | | | ı |
|----|----------------|---------------|----------------|---|--|----------------|------------|---|
| | | and | w.e.f.12.10.20 | | | 01.04.2022 to | | |
| | | Disclosure | 20 till | | | 29.06.2022 | | |
| | | Requiremen | 29.06.2021 | | | | | |
| | | t) | | | | | | |
| | | Regulations, | | | | | | |
| | | 2015 | | | | | | |
| 2. | 100% percent | Regulation | Total | | | Total | The | |
| | of | 31 (1) | promoters | | | promoters | manageme | |
| | shareholding | Securities | and promoter | | | and | nt will | |
| | of | and | group | | | promoter | ensure | |
| | promoter(s) | Exchange | shareholding | | | group | compliance | |
| | and | Board of | of the listed | | | shareholding | in future | |
| | promoter | India | entity as on | | | of the listed | mirature | |
| | • | | 31.03.2022 not | | | | | |
| | group shall | (Listing | | | | entity as on | | |
| | be in | Obligations | holding 100% | | | 31.03.2022 | | |
| | dematerialize | and | in | | | not holding | | |
| | d form. | Disclosure | dematerialize | | | 100% in | | |
| | | Requiremen | d form. | | | dematerialize | | |
| | | t) | | | | d form. | | |
| | | Regulations, | | | | | | |
| | | 2015 | | | | | | |
| 3. | The listed | Regulation | The listed | | | Delayed | The | |
| | entity shall | 33 Securities | entity has | | | filing of | manageme | |
| | submit | and | delayed filed | | | Corrigendu | nt will | |
| | quarterly | Exchange | of | | | m For The | ensure | |
| | and | Board of | Corrigendum | | | Audited | compliance | |
| | year-to-date | India | For The | | | Financial | in future | |
| | standalone | (Listing | Audited | | | Results | | |
| | financial | Obligations | Financial | | | Approved | | |
| | results to the | and | Results | | | And | | |
| | stock | Disclosure | Approved at | | | Submitted at | | |
| | exchange | Requiremen | the Board | | | the Board | | |
| | within | t) | Meeting Held | | | Meeting | | |
| | forty-five | Regulations, | On 30Th | | | Held On | | |
| | days of end | 2015 | June, 2021 | | | 30Th June, | | |
| | of each | | submitted on | | | 2021 | | |
| | quarter | | 05.08.2021 | | | | | |
| 4. | Listed entity | Regulation | The listed | | | The listed | The | |
| 4. | shall | 46 Securities | entity has not | | | entity has not | | |
| | | | Ĭ | | | - | manageme | |
| | maintain a | and | maintained | | | maintained | nt will | |
| | functional | Exchange | updated | | | updated | ensure | |
| | website | Board of | website as | | | website as | compliance | |
| | containing | India | per | | | per | in future | |
| | the basic | (Listing | Regulation 46 | | | Regulation | | |
| | information | Obligations | | | | 46 | | |
| | about the | and | | | | | | |
| | listed entity | Disclosure | | | | | | |
| | as per | Requiremen | | | | | | |

| Regulation | t) | | | | |
|------------|--------------|--|--|--|--|
| 46. | Regulations, | | | | |
| | 2015 | | | | |

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 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 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 (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.

For **Anil Somani & Associates**Company Secretaries
PR 1869/2022

Anil Kumar Somani ACS: 36055 COP: 13379

UDIN: A036055E000407580

Place: Bhilwara Date: 29th May, 2023