



# KEY CORP LIMITED

16/16-A, Civil Lines, Kanpur - 208 001

CIN-L65921 UP1985 PLC007547

e-mail : keycorpltd@gmail.com

8604627809

Ref: KCL/2023-24/VKP1/29/113

Dated: 17.05.2024

Bombay Stock Exchange Ltd.  
Phiroz Jeejeebhoy Towers,  
Dalal Street  
**MUMBAI-400 051**

**SCRIPT CODE: 507948**

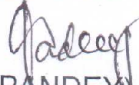
**Sub: Submission of Annual Secretarial Compliance Report for the  
Financial year 2023-24**

Dear Sir,

We are filing herewith Annual Secretarial Compliance Report issued by Mrs. Ratna Tewari, Practicing Company Secretaries as per Regulation 24(A) of SEBI (LODR) Regulation 2015 for the financial year 2023-24.

Please take the same on records and oblige.

Yours faithfully,  
For KEY CORP LIMITED,

  
(V.K. PANDEY)  
JOINT SECRETARY



Encl: As above.

**SECRETARIAL COMPLIANCE REPORT OF ASSAM ENTRADE LIMITED**  
**FOR THE YEAR ENDED 31ST MARCH, 2024**

[Pursuant To Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015]

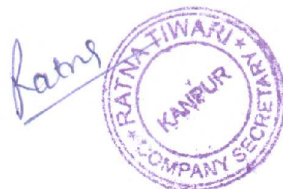
To,  
The Board of Directors,  
Key Corp Limited  
16/16A, Civil Lines,  
Kanpur – 208001,  
Uttar Pradesh

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Key Corp Limited**, having its Registered Office at **16/16A, Civil Lines, Kanpur – 208001, Uttar Pradesh**. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and return 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 the listed entity has, during the review period covering the financial year ended on 31<sup>st</sup> March, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

**I, have examined:**

- a) all the documents and records made available to us and explanation provided by **Key Corp Limited** ("the listed entity") having CIN: L65921UP1985PLC007547,
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed company,



**Mobile: 7275562545**

**E-mail: csratnatiwari@gmail.com**

**Address: First Floor, Siddharth  
Villa, 7/17, Tilak Nagar, Kanpur**

**RATNA TIWARI**

**Company Secretary**

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d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

**for the financial year ended 31<sup>st</sup> March, 2024 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; as amended from time to time;
- b) The 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 to the Company during the period under review);**
- e) The Securities and Exchange board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the period under review);**



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

g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; as amended from time to time;

h) other regulations as applicable.

and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby further report that, during the year under review:

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 Requirements (Regulations/circulars/guidelines including specific clause)	Regulation /Circular No.	Deviation	Action Taken by	Type of Action	Details of Violation	Observation/Remarks of Practicing Company Secretary	Management Response	Remarks
1.	For making delay in furnishing disclosure of related party transactions as per (Regulation 23(9)/ of SEBI	SEBI/HO/CFD/CM D/CIR/P/2020/12 dated January 2020	delay in furnishing disclosure of related party transactions	Fine imposed by SEBI			delay in furnishing disclosure of related party transactions	Fine deposited by Company on 15.01.2022 and GST of the same	Fine and GST deposited



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(LODR), 2015.							was deposited on 17.07.202 3	
2. For making delay in furnishing prior intimation about the meeting of the Board of Directors as per (Regulation 29(2)/ 29(3) of SEBI (LODR), 2015.	SEBI circular no. SEBI/HO/ CFD/PoD 2/CIR/P/2 023/120 dated July 11, 2023	delay in furnishing prior intimation about the meeting of the Board of Directors	Fine imposed by SEBI			delay in furnishing prior intimation about the meeting of the Board of Directors	Fine deposited by Company on 22.03.202 4	Fine deposited

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



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**RATNA TIWARI**

**Company Secretary**

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Sr. No	Observations /Remarks of the Practicing Company Secretary	Observations made in the secretarial compliance report for the year ended ..... (the years are to be mentioned)	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Details of Violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Immediate actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	NA					

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

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
1.	<b><u>Secretarial Standard:</u></b> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2.	<b><u>Adoption and timely updation of the Policies:</u></b> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	



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	<ul style="list-style-type: none"><li>All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI</li></ul>		
3.	<b><u>Maintenance and disclosures on Website:</u></b> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/information under a separate section on the website</li><li>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</li></ul>	Yes	
4.	<b><u>Disqualification of Director:</u></b> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries	N.A	There were no Material Subsidiary Companies of the Company during the period under review.
6.	<b><u>Preservation of Documents:</u></b> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of</p>	Yes	

**Mobile: 7275562545****E-mail: csratnatiwari@gmail.com****Address: F-3, First Floor, Siddharth Villa, 7/17, Tilak Nagar, Kanpur**

	Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015		
7.	<b><u>Performance Evaluation:</u></b> 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	
8.	<b><u>Related Party Transactions:</u></b> (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	
9	<b><u>Disclosure of events or information:</u></b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder	Yes	
10.	<b><u>Prohibition of Insider Trading:</u></b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	





31	<p><b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b></p> <p>1. Yes, regarding non-compliance of Regulation 23(9) of SEBI (LODR) Regulations, 2015 for making delay in furnishing disclosure of related party transactions</p>	Yes	<p>The Company was in receipt of letter on July 17th, 2023 as per SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated 20 January 2020 in which SEBI has imposed fine on the company for making delay in furnishing disclosure of related party transactions as per Regulation 23(9) of SEBI (LODR), 2015. The Company has deposited the fine imposed by SEBI on 05.01.2022 but the amount of GST could not be paid which was deposited on 17.07.2023</p>
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*Ratna*

**Mobile: 7275562545****E-mail: csrattatiwari@gmail.com****Address: F-3, First Floor, Siddharth Villa, 7/17, Tilak Nagar, Kanpur**

2.	Yes, regarding non-compliance of Regulation 29(2)/ 29(3) of SEBI (LODR) Regulations, 2015 for making delay in furnishing prior intimation about the meeting of the Board of Directors		The Company was in receipt of letter on March 15th, 2024 as per SEBI circular no. SEBI/HO/CFD/P oD2/CIR/P/2023 /120 dated July 11, 2023 in which SEBI has imposed the fine on the company for making delay in furnishing prior intimation about the meeting of the board of directors as per (Regulation 29(2)/ 29(3) of SEBI (LODR), 2015. The Company has paid the fine imposed by SEBI
12	<b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></b> 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	NA	There was no resignation of the Statutory Auditors in the Company

**Mobile: 7275562545****E-mail: csratnatiwari@gmail.com****Address: F-1, First Floor, Siddharth Villa, 7/17, Tilak Nagar, Kanpur**

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	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.		during the period under review.
13	<b><u>Additional Non-compliances, if any:</u></b> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Not applicable	Not applicable

### Assumptions and 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.

*Ratna Tiwari*



CS Ratna Tiwari

Practicing Company Secretary

M. No.: A51400

C.P. No.: 19765

UDIN: A051400F000375097

Date: 15.05.2024

Place: Kanpur

Mobile: 7275562545

E-mail: csratnatiwari@gmail.com

Address: F-3, First Floor, Siddharth  
Villa, 7/17, Tik Tak Nagar, Kanpur