

# KOBO BIOTECH LIMITED

Corp. Office: Unit 104, Hyde Park, Saki Vihar Road,  
Opp. Ansa Industrial Estate, Andheri (E), Mumbai - 400 072  
Tel.: +91-22 4287 1210 • Fax: +91-22-4287 1285  
E-mail: info@kobobiotech.com • Website: www.kobobiotech.com  
(CIN : L24110TG1993PLC16112)

Asst. General Manager,  
Dept. of Corporate Services.  
Bombay Stock Exchange Limited,  
14th Floor, P.J.Towers, Dalal Street, Fort,  
Mumbai: 400 001

30<sup>th</sup> May, 2024

**Dear Sir/ Madam,**

**Scrip Name: Kobo Biotech Limited, Scrip Code: 531541**

**Sub: Annual Secretarial Compliance Report**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2020 dated February 8, 2020, please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended 31<sup>st</sup> March, 2024.

The above is pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for your information and record.

Thank you,  
**For Kobo Biotech Limited**

**Jignesh Patel**  
**Company Secretary**

**Secretarial Compliance Report of Kobo Biotech Limited**

*For The Financial Year Ended 31<sup>st</sup> March, 2024*

*[Pursuant to Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019 for the purpose of Compliance with Regulation 24A of SEBI (Listing Obligations and Disclosure Retirements) Regulations, 2015]*

To,  
The Members,  
**KOBO BIOTECH LIMITED**  
Plot No. 121A/1, Western Hills, Addagutta Society,  
Opp. JNTU, Kukatpally, Hyderabad 500072

**CIN of the Company: L24110TG1993PLC016112**  
**Authorised Capital: Rs. 400,000,000/-**

I, Mehul Pitroda, M S Pitroda & Co. Practicing Company Secretary have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Kobo Biotech Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Plot No. 121A/1, Western Hills, Addagutta Society, Opp. JNTU, Kukatpally, Hyderabad 500072 Office No. 601, Hyde Park, Saki Vihar Road, Mumbai, Maharashtra, 400072. Secretarial Review was conducted in a manner that provided to me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my 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 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 Kobo Biotech Limited ("the listed entity")
- b) the filings/ submissions made by the listed entity to the stock exchange,
- 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 2024 ("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");  
(iii) The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the Audit Period);**
- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021-**(Not Applicable to the Company during the Audit Period);**
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021-**(Not Applicable to the Company during the Audit Period);**
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013-**(Not Applicable to the Company during the Audit Period);**
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018;
- Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992 &
- Securities and Exchange Board of India (Stock Brokers) Regulations, 1992 and circulars/ guidelines issued thereunder;

**M S Pitroda & Co.**  
**Practicing Company Secretaries**

**Mehul Pitroda**  
**B.com, LL.B, CS**

Based on my examination and verification of the documents and records produced to me and according to information and explanation given to me by the Company, I 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 (Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Not Applicable					

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

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action (Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.)	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Not applicable					

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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019: **There were no resignation of the statutory auditors from the listed entity during the period under review and hence, the below details are not required to be provided.**

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	<ul style="list-style-type: none"> <li data-bbox="443 707 986 853">i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</li> <li data-bbox="443 891 986 1037">ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</li> <li data-bbox="443 1075 986 1274">iii. If the auditor has signed the limited review/ audit report for the first three 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.</li> </ul>		
2.	<b>Other conditions relating to resignation of statutory auditor</b>		

	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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.</p>		
	<p>b. In case the auditor proposes to resign, all concerns with respect to the proposed 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.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, 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.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>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.</p>		

3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.		
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**III. 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 (Yes/No/NA)	Observations/ Remarks by PCS
1.	<b>Secretarial Standards:</b> 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.	Yes	
2.	<b>Adoption and timely updation of the Policies:</b>  All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity  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	
3.	<b>Maintenance and disclosures on Website:</b>  The Listed entity is maintaining a functional website  Timely dissemination of the documents/information under a separate section on the website  Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website	Yes	As on date of issue of the Report the Website is updated

4.	<b>Disqualification of Director:</b>  None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	
5.	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b>  (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	N.A.	The Company has no subsidiary Company
6.	<b>Preservation of Documents:</b>  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	
7.	<b>Performance Evaluation:</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>Related Party Transactions:</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	The Company is in-operative since few years, all the day to day expenses of the Company are financed by the promoter entity of the Company and the same is considered under Related Party Transactions and apart from the same there are no other material related party transaction entered by the Company



9.	<b>Disclosure of events or information:</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>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  No Actions 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.	NA	The Stock Exchange has charged penalty for Non-compliance with requirement to appoint a qualified company secretary as the compliance officer the Company has already appointed Company Secretary as Compliance officer on 27th December, 2018.
12.	<b>Additional Non-compliances, if any:</b>  1. Not appointed Managing Director or CEO or Whole time Director as Key Managerial Personnel 2. Internal Auditor is not appointed hence Audit Committee has not performed its role	No	1. <i>The Company has not appointed Managing Director or CEO or Whole time Director Key Managerial Personnel during the period under review.</i> 2. <i>Internal Auditor is not appointed to conduct the Internal Audit.</i>

#### **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. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

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Office: 65/67, 3<sup>rd</sup> floor, Sonawala building, Opp. Bombay Stock Exchange, Mumbai Samachar Marg, Fort, Mumbai 400001. Email: mspitrodaandco@gmail.com.  
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4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**For M S Pitroda & Co.**  
**Practising Company Secretary**

MEHUL Digitally signed  
by MEHUL  
SURESH SURESH PITRODA  
PITRODA Date: 2024.05.30  
17:29:56 +05'30'

**Mehul Pitroda**  
**ACS 43364**  
**C P No.: 20308**

Place: Mumbai  
Date: 30/05/2024  
UDIN - A043364F000498379