



BSE Reg-24 A/23-24/01

22nd April, 2024

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.
Scrip Code:- 531126

Sub: Submission of Annual Secretarial Compliance Report for the year ended 31st March 2024

Dear Sir / Madam,

In compliance with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a Copy of Annual Secretarial Compliance Report for the year ended 31st March 2024 issued by M/s SJK & Co., Practicing Company Secretaries.

Yours faithfully,

FOR VIRTUOSOFT SYSTEMS LIMITED

Mukta
Mukta Ahuja
Company Secretary & Compliance Officer

VIRTUOSOFT SYSTEMS LIMITED

(CIN No.: L72200DL1992PLC047931)

Regd Office: S-101, Panchsheel Park, New Delhi-110017 India

Corp. Office: 59, Okhla Industrial Area, Phase-III, New Delhi-110 020

T: 91 11 42701491, 49305050 | E: sales@virtsoft.com | W: www.virtsoft.com

“Annexure A”

Secretarial compliance report of **Virtualsoft Systems Limited** for the year ended 31st March 2024

To
The Board of Directors,
Virtualsoft Systems Limited
S-101, Panchsheel Park New Delhi
South Delhi DL 110017

I Sanjeev Kumar Jha, have examined:

- (a) all the documents and records made available to us and explanation provided by **Virtualsoft Systems 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 2024 (“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”);

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;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

- (g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) The Depositories Act, 1956 and the Regulations and Bye-laws framed thereunder to the extent of Regulations 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued;
- (k) Securities and Exchange Board of India (Investor Protection and Education fund) Regulations 2009, to the extent applicable

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

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

S.No	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1	<u>Secretarial Standard</u> The compliances of listed entities are in accordance with the Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	YES	
2	<u>Adoption and timely updation of the Policies:</u> <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	
3.	<u>Maintenance and disclosure on Website:</u> <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 documents)/ section of the website 	YES	
4.	<u>Disqualification of Director:</u>	YES	

	None of the Director of the company are disqualified under section 164 of the companies Act, 2013		
5.	<u>To examine details related to subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	YES	
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	
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	
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	
9.	<u>Disclosure of events or Information:</u> 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.	<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	YES	

11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> BSE Imposed a fine of Rs. 10,000/- plus GST totalling Rs.11,800/- for delay in filing of disclosure of related party transactions on consolidated basis under regulation 44 (3) of SEBI (LODR) Regulations, 2015	YES	Company paid the late fees as per demand made by Stock Exchange
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation /circular/guidance note etc.	NA	

*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'Nil

Annexure

- (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:-

Not Applicable during the year under review

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

Not Applicable during the year under review

For SJK & Company



(Sanjeev K Jha)
Company Secretary
FCS-8690, CP No: 9870

Date: 19th April 2024

Place: Delhi

UDIN: F008690F000190729

“Annexure A”

Secretarial compliance report of **Roam1 Telecom Limited** for the year ended 31st March 2024

To
The Board of Directors,
Roam1 Telecom Limited
S-101, Panchsheel Park New Delhi
South Delhi DL 110017

I Sanjeev Kumar Jha, have examined:

- (a) all the documents and records made available to us and explanation provided by **Roam1 Telecom Limited** (“the subsidiary of 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 2024 (“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”);

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;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

- (g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations,2013;
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) The Depositories Act, 1956 and the Regulations and Bye-laws framed thereunder to the extent of Regulations 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued;
- (k) Securities and Exchange Board of India (Investor Protection and Education fund) Regulations 2009, to the extent applicable

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

(a) I/We hereby report that, during the Review Period the compliance status of the listed entity is appended asbelow:

S.No	Particulars	Compliance (Yes/No/NA)	Status	Observations/Remarks by PCS
1	<u>Secretarial Standard</u> The compliances of listed entities are in accordance with the Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	YES		
2	<u>Adoption and timely updation of the Policies:</u> <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		
3.	<u>Maintenance and disclosure on Website:</u> <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 documents)/ section of the website	YES	
4.	<u>Disqualification of Director:</u> None of the Director of the company are disqualified under section 164 of the companies Act, 2013	YES	
5.	<u>To examine details related to subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	YES	
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	
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 the evaluation of the board as whole including Independent directors, Committee were carried out at the board meeting dated 28 th March 2024	
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	
9.	<u>Disclosure of events or Information:</u> 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.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation	YES	

	3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015		
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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	
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation /circular/guidance note etc.	NA	

*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'Nil

Annexure

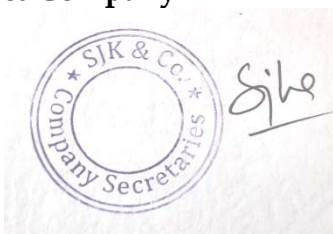
(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Not Applicable during the year under review

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

Not Applicable during the year under review

For SJK & Company



(Sanjeev K Jha)
Company Secretary
FCS-8690, CP No: 9870

Date: 19th April 2024
Place: Delhi
UDIN: F008690F000190951