Tree House Education & Accessories Ltd.

Office No.101, Sapphire Plaza, Dadabhai Road, Opp. CNMS School, Vile Parle West, Mumbai - 400 056. Tel: +91 22 26201029 CIN : L80101MH2006PLC163028



May 13, 2024

То,	То,	То,
BSE Ltd.	The National Stock	Metropolitan Stock Exchange
Phiroze Jeejeebhoy	Exchange of India Ltd.	of India Ltd.
Tower Dalal Street, Fort	Bandra Kurla Complex (East)	Exchange Square, CTS No. 25,
Mumbai - 400 001	Mumbai - 400 051	Suren Road, Andheri (East),
c		Mumbai – 400 093

Dear Sir/Madam,

Sub: <u>Submission of Annual Secretarial Compliance Report for the Financial Year</u> ended March 31, 2024.

Ref: Scrip Code: 533540 / TREEHOUSE

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Annual Secretarial Compliance Report issued by Mr. Kaushal Doshi of M/s Kaushal Doshi & Associates, Practicing Company Secretaries, for the year ended 31st March, 2024.

We request you to take the same on record.

Thanking you,

Yours truly,

For Tree House Education & Accessories Limited

GUDDI CHANDRIKA PRASAD	Digitally signed by GUDDI CHANDRIKA PRASAD BAJPAI Date: 2024.05.13
BAJPAI	12:26:37 +05'30'

Guddi Bajpai Company Secretary & Compliance officer A/39, Ashok Samrat, Daftary Road, Malad (E), Mumbai – 400 097 Mobile No.: +91-9892 368 648/8879061581 Email : <u>doshikaushal20@gmail.com</u>



Annual Secretarial Compliance Report of Tree House Education & Accessories Limited for the year ended March 31, 2024

To,

The Board of Directors, Tree House Education & Accessories Limited CIN: L80101MH2006PLC163028 Office No.101, Sapphire Plaza, Dadabhai Road, Opp. CNMS School, Vile Parle (west), Mumbai - 400 056, MH, IN BSE Scrip Code: 533540 / NSE Symbol: TREEHOUSE / ISIN: INE040M01013

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Tree House Education & Accessories Limited** (hereinafter referred as 'the listed entity'), having its Registered Office situated at Office No. 101, Sapphire Plaza, Dadabhai Road, Opp. CNMS School, Vile Parle (west), Mumbai - 400 056, Maharashtra, India. 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 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, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We have examined:

- a) all the documents and records made available to us and explanation provided by Tree House Education & Accessories 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 March 31, 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) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - Not Applicable to the listed entity during the period under review;;
- f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - Not Applicable to the listed entity during the period under review;
- g) 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;
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - Not Applicable to the listed entity during the period under review;
- i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 Not Applicable to the listed entity during the period under review, and
- j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars / guidelines issued thereunder; and based on the above examination, we hereby report that, during the Review Period:

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 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;

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

II. 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 1.	Particulars Compliances with the following cond	Compliance Status (Yes / No / NA) litions while appo	Observations / remarks by the Practicing Company Secretary Dinting / re-appointing an
	 auditor 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 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; 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 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 first three for the last quarter of such financial year as well as the audit report for such financial year. 	NA	No such event has occurred during the reporting period. Hence, the same is not applicable.
2.	Other conditions relating to resignation	of statutory audito) Dr
	 i. Reporting of concerns by Auditor with respect to the listed entity / its material 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, all concerns with respect 	NA	No such event has occurred during the reporting period. Hence, the same is not applicable.

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.	
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.	
ii. Disclaimer in case of non-receipt of	
information:	
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.	
The listed entity / its material	
subsidiary has obtained information No such	event has
from the Auditor upon resignation, in	during the
3 the format as specified in Annexure- A NA reporting per	eriod. Hence,
IN SEBI CIrcular CIR/	not applicable.
CFD/CMD1/114/2019 dated 18th	
October, 2019.	

III. 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 the Practicing Company Secretary
1.	Secretarial Standard:	YES	NA
	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).		
2.	 <u>Adoption and timely updation of the Policies:</u> 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 & updated as per the regulations / circulars / guidelines issued by SEBI. 	YES	NA
3.	 Maintenance and disclosures on Website: 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	NA
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	NA
5.	ToexaminedetailsrelatedtoSubsidiaries of listed entities:(a)Identificationofmaterialsubsidiary companies;(b)Disclosure requirement of materialas well as other subsidiaries.	YES	NA
6.	Preservation of Documents: 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	NA

	Performance Evaluation:		
7.	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	NA
8.	 <u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the 	YES	NA
	Audit Committee, in case no prior approval has been obtained. Disclosure of events or information:		
9.	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	NA
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	NA
11.	Actions taken by SEBI or Stock Exchange(s), if any: 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	YES	NA
12.	Additional non-compliances, if any: No additional non-compliance observed for all SEBI regulation / circular / guidance note etc.	YES	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 the 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 Kaushal Doshi & Associates Practicing Company Secretaries

> KAUSHAL DHIRENDR A DOSHI DOSHI

Kaushal Doshi (Proprietor) COP No: 13143/ FCS No: 10609 UDIN: F010609F000303517

Date: 03.05.2024 Place: Mumbai