

The BSE Limited.
BSE Corporate Relationship Department 1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai 400 001

**KAMA/SEC** 03.05.2024

### **Annual Secretarial Compliance Report**

Dear Sir,

In compliance with Regulation 24 (A)(2) of SEBI Listing Regulations,2015 as amended. We are submitting the Annual Secretarial Compliance Report dated May 03, 2024, for the year ended March 31, 2024.

Kindly take the same on record and acknowledge.

Thanking you,

Yours faithfully,

For KAMA Holdings Limited

Ekta Maheshwari Whole-time Director, CFO & Company Secretary

KAMA Holdings Limited

Block-C, Sector-45 Gurgaon 122 003 Haryana, India Tel: +91-124-4354400 Fax: +91-124-4354500 Email : info@kamaholdings.com Website : www.kamaholdings.com

Regd. Office: Jnit No. 236 & 237, 2nd Floor DLF Galleria, Mayur Palace Mayur Vihar Phase-1 Extension Delhi 110091

#### **COMPANY SECRETARIES**

B-88, 1<sup>ST</sup> Floor, Defence Colony, New Delhi – 110 024 Tel.: (011) 4679 0000, Fax: (011) 4679 0012 e-mail: contact@cssanjaygrover.in Website: www.cssanjaygrover.in

# Secretarial Compliance Report of Kama Holdings Limited for the financial year ended 31<sup>st</sup> March, 2024

I, Kapil Dev Taneja, Partner of Sanjay Grover & Associates, a firm of Company Secretaries, have examined:

- (a) all the documents and records made available to me and explanation provided by **Kama Holdings Limited** ("the listed entity" or "the Company")
- (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 financial year ended 31<sup>st</sup> 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; {Not applicable during the Review Period}
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
- (h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;



and circulars/guidelines issued thereunder and based on the above examination, I hereby 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:-

S r. N o.	Compliance Requiremen t (Regulations / circulars/ guidelines including specific clause)	Regulati on/ Circular No.	Deviati ons	Acti on Tak en By	Type of Action	Detail s of Violat ion	Fine Am ount	Observati ons/ Remarks of the Practising Company Secretary	Manag ement Respon se	Rema rks
					Advisory/ Clarificati on/ Fine/ Show Cause Notice/ Warning, etc.					

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

Sr.	Observations/	Observations	Compliance	Details of	Remedial	Comments
No.	Remarks of	made in the	Requirement	violation/	actions, if	of the PCS
	the Practicing	secretarial	(Regulations/	deviations and	any, taken	on the
	Company	compliance	circulars/	actions taken /	by the listed	actions
	Secretary in	report for the	guidelines	penalty	entity	taken by the
	the previous	year ended	including	imposed, if any,		listed entity
	reports i.e.	31 <sup>st</sup> March,	specific clause)	on the listed		
	report for the	2023		entity		
	year ended					
	31 <sup>st</sup> March,					
	2023					
			Not Applica	ble		A4

(c) I hereby report that, during the Review Period, the compliance status of the listed entity with the following requirements:-



Sr.No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS
1.	Secretarial Standards: The compliances of the Company	Yes	None
	are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)		
2.	Adoption and timely updation of the Policies:	Yes	None
	<ul> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Company.</li> <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.	Maintenance and disclosures on Website:  • The Company 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 document(s)/ section of the website	Yes	None
4.	Disqualification of Director:  None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	None
5.	Details related to Subsidiaries of listed entities:  (a) Identification of material subsidiary companies; (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	None
6.	Preservation of Documents:	Yes	None

	maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and		
7.	Archival policy prescribed under SEBI LODR Regulations, 2015  Performance Evaluation:	Yes	As per the Guidance
	The Company has conducted performance evaluatsion of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations		Note on Board Evaluation prescribed by SEBI, Board Evaluation is required to be done once in a year and the Company has complied with the same.
8.	Related Party Transactions:  (a) The Company has obtained prior approval of Audit Committee for all Related party transactions	Yes	None
	(b) In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee	NA	
9.	Disclosure of events or information:	Yes	None
	The Company 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.		
10.	Prohibition of Insider Trading:  The Company is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	None
II.	Actions taken by SEBI or Stock Exchange(s), if any:  No Actions taken against the Company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges	Yes	None

	(including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder		
12.	Resignation of statutory auditors from the Company or its material subsidiaries:  In case of resignation of statutory auditors from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/ or 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 SEBI LODR Regulations by listed entities	NA	None
13.	No additional non-compliances observed:  No additional non-compliance observed for any of the SEBI regulation/ circular/ guidance note etc.	Yes	None

For Sanjay Grover & Associates

Company Secretaries

Firm Registration No.: P2001DE052900 Peer Review Certificate No.: 4268/2023



Kapil Dev Taneja Partner

CP No.: 22944; M No.: F4019

UDIN: F004019F000300581

New Delhi May 03, 2024