

ROSSELL INDIA LIMITED



23rd May, 2024

The Department of Corporate Services
BSE Limited
Ground Floor, P. J. Towers
Dalal Street, Fort
Mumbai – 400 001
Scrip Code : 533168

National Stock Exchange of India Ltd.
Listing Department, Exchange Plaza, Bandra-
Kurla Complex
Bandra (E),
Mumbai – 400 051
Symbol: ROSSELLIND

Dear Sirs,

Sub.: **Annual Secretarial Compliance Report for the financial year ended 31st March, 2024**

In terms of Regulation 24A(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Annual Secretarial Compliance Report dated 23rd May, 2024 issued by M/s. A. K. Labh & Co. Company Secretaries for the financial year ended 31st March, 2024.

This is for your kind information and records.

Yours faithfully,

For **ROSSELL INDIA LTD.**

(NIRMAL KUMAR KHURANA)
DIRECTOR (FINANCE) AND
COMPANY SECRETARY



REGISTERED OFFICE : JINDAL TOWERS, BLOCK 'B', 4TH FLOOR, 21/1A/3, DARGA ROAD, KOLKATA - 700 017
CIN : L01132WB1994PLC063513, WEBSITE : www.rossellindia.com
TEL. : 91 33 2283-4318, 4061-6082, 6083, 6069, FAX : 91 33 2290-3035, E-mail : corporate@rosselltea.com

A. K. LABH

FCS, ACMA (ICAI), MBA, M.Com., ACSI (Lond)
DIM, DHRD, PGHDSM, DIRPM
Practising Company Secretary



A. K. LABH & Co.

Company Secretaries

40, Weston Street, 3rd Floor, Kolkata - 700 013

☎ (033) 2221-9381, Fax : (033) 2221-9381

Mobile : 98300-55689

e-mail : aklabh@aklabh.com / aklabhcs@gmail.com

Website : www.aklabh.com

Secretarial Compliance Report of Rossell India Limited for the financial year ended 31.03.2024

We, A. K. LABH & Co., *Company Secretaries*, have examined :

- all the documents and records made available to us and explanation provided by **Rossell India Limited** ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this Report,

for the financial year ended 31.03.2024 ("Review Period") in respect of compliance with the provisions of :

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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 :-

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, 2013 and dealing with client;

and circulars/ guidelines issued thereunder;



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and based on the above examination, We 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 :

| Sl. 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 Practising Company Secretary | Management Response | Remarks |
|---------|---|--------------------------|------------|-----------------|---|----------------------|-------------|--|---------------------|---------|
| - | - | - | NIL | - | - | - | - | - | - | - |

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

| Sl. No. | Observations/ Remarks of the Practising Company Secretary in the previous reports (PCS) | 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 | Remedial actions, if any, taken by the listed entity | Comments of the PCS on the Actions taken by the listed entity |
|---------|---|---|---|---|--|---|
| - | NIL | - | - | - | - | - |

- I. We hereby report, during the Review Period, the compliance status of the listed entity with the following requirements:



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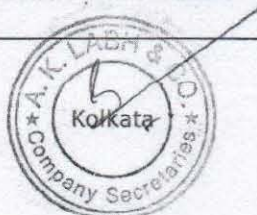
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| Sr. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks by PCS |
|---------|--|----------------------------------|------------------------------------|
| 1. | Secretarial Standards : The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI). | Yes | |
| 2. | Adoption and timely updation of the Policies : <ul style="list-style-type: none">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 have been reviewed & updated on time, as per the regulations / circulars / guidelines issued by SEBI. | Yes Yes | |
| 3. | Maintenance and disclosures on Website : <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 re-directs to the relevant document(s) / section of the website | Yes Yes Yes | |



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| 4. | Disqualification of Director : None of the Director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. | Yes | |
| 5. | Details related to Subsidiaries of listed entity have been examined w.r.t. : (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries. | N.A. N.A. | During the financial year under report, the Company had 2 (two) subsidiaries which were not material as on 31.03.2024. |
| 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 | |
| 7. | Performance Evaluation : The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations. | Yes | |



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| 8. | <p>Related Party Transactions :</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions.</p> <p>(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.</p> | <p>Yes</p> <p>N.A.</p> | <p>No such case was reported during the financial year under report.</p> |
| 9. | <p>Disclosure of events or information :</p> <p>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.</p> | <p>Yes</p> | |
| 10. | <p>Prohibition of Insider Trading :</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p> | <p>Yes</p> | |



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|-----|---|------|---|
| 11. | <p>Actions taken by SEBI or Stock Exchanges, if any :</p> <p>No action(s) has been 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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p> | Yes | |
| 12. | <p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>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 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.</p> | N.A. | No such case was reported during the financial year under report. |



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| | | | |
|-----|---|-----|--|
| 13. | Additional Non-compliances, if any : No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above. | Yes | |
|-----|---|-----|--|

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 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.



Place : Kolkata
Dated : 23.05.2024

Signature:

Name of the Practising Company Secretary : CS Atul Kumar Labh

FCS No. : 4848

CP No. : 3238

UIN : S1999WB026800

PRCN : 1038/2020

UDIN : F004848F000431538

