

# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A, GANESH CHANDRA AVENUE, 9TH FLOOR ROOM NO - 8E, KOLKATA - 700013  
PHONE NO - 033-40014000, Website: [www.dalmiaindustry.in](http://www.dalmiaindustry.in), E-mail: [dalmiaindustrial@gmail.com](mailto:dalmiaindustrial@gmail.com)  
CIN No: L74140WB1982PLC035394

Ref. No.....

Date.....

May 30, 2024

To,

<b>BSE Ltd.</b> Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	<b>Calcutta Stock Exchange Limited,</b> 7, Lyons Range, Kolkata - 700001	<b>Metropolitan StockExchange of India Limited,</b> Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai - 400098 Scrip Code: DIDL
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**Subject: Annual Secretarial Compliance Report for the financial year ended March 31, 2024,  
under Regulation 24A of SEBI (Listing Obligation & Disclosure Requirements), 2015**

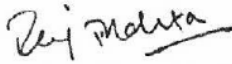
Dear Sir/Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligation & Disclosure Requirements), 2015; we are enclosing herewith the Annual Secretarial Compliance Report for the financial year ended March 31, 2024, issued by M/s. Shivam Sharma and Associates, Practicing Company Secretaries.

Kindly take this on your records and acknowledge the same.

Thanking you,

Yours Sincerely,  
For DALMIA INDUSTRIAL DEVELOPMENT LIMITED



**Raj Mohta**  
(Whole Time Director)  
DIN: 03575779

Encl: Secretarial Compliance Report



**SECRETARIAL COMPLIANCE REPORT OF DALMIA INDUSTRIAL DEVELOPMENT LTD FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH, 2024.**

To,

**Dalmia Industrial Development Ltd.,**  
**Add: 2A, Ganesh Chandra Avenue, 9<sup>th</sup>Floor,**  
**Room No: 8E, Kolkata, West Bengal, India, 700013.**

I Shivam Sharma have examined:

- all the documents and records made available to us and explanation provided by **Dalmia Industrial Development Ltd.,**
- 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 certification,

for the year ended 31<sup>st</sup> March, 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 (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the Company during the audit period)**
- 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)**
- 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 Debt Securities) Regulations, 2008; **(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)**



- 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;
- 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 (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the Company during the audit period)**
- Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

And circulars/guidelines issued thereunder;

I have examined the compliance of above regulations, circulars, guidelines issued thereunder as applicable during the review period and based on confirmation received from management of the Company as and wherever required and affirm that:

Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS*
1	<b><u>Secretarial Standards:</u></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	None
2	<b><u>Adoption and timely updation of the Policies:</u></b> <ul style="list-style-type: none"><li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li><li>• All the policies are in conformity with SEBI Regulations and have</li></ul>	Yes	None



	been reviewed & updated on time as per the regulations /circulars/ guidelines issued by SEBI.		
3	<p><b><u>Maintenance and disclosures on Website:</u></b></p> <ul style="list-style-type: none"><li>• The Listed entity is maintaining a functional website.</li><li>• Timely dissemination of the documents/ information under a separate section on the website.</li><li>• 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.</li></ul>	No	The company is having website but they are not maintaining proper data.
4	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.</p>	Yes	None
5	<p><b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b></p> <ul style="list-style-type: none"><li>• Identification of material subsidiary companies</li><li>• Requirements with respect to disclosure of material as well as other subsidiaries.</li></ul>	NA	The Company does not have any subsidiary.
6	<p><b><u>Preservation of Documents:</u></b></p> <p>The listed entity is preserving and maintaining records as</p>		



	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	None
7	<b><u>Performance Evaluation:</u></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	None
8	<b><u>Related Party Transactions:</u></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  NA	None  Prior approval of Audit Committee was obtained for all the Related Party Transactions.
9	<b><u>Disclosure of events or information:</u></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	None
10	<b><u>Prohibition of Insider Trading:</u></b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of	Yes	The Company is having software but it is showing SDD Non-



	Insider Trading) Regulations, 2015.		compliant on BSE website.
11	<b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></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	There were 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 during the period under review.
12	<b><u>Additional Non-compliances, if any:</u></b>  Any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	Yes	<ol style="list-style-type: none"><li>1. The Stock Exchange has suspended trading in securities of the company due to non-payment of Annual Listing Fees.</li><li>2. The Company had conducted the voting in AGM through physical voting and has not provided e-voting facility to members in the AGM held on 25.09.2023.</li><li>3. The Company is in process to gather the information for Annual Secretarial Compliance Report for the financial year 2022-23 as per provisions of Regulation 24(A) of SEBI (LODR) 2015.</li></ol>

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:

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>		
	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		





	<p>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</p> <p>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.</p>	NA	Not Required
<b>2</b>	<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</p>	NA	Not Required



	<p>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.	<p>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.</p>	NA	Not Required

(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	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remark
-	-	-	-	-	-	-	-	-	-	-

(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	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remark
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**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.
- 5 This Report is limited to the Statutory Compliances on laws/ regulations / guidelines listed in our report which have been complied by the Company up to the date of this Report pertaining to financial year ended March 31, 2024.
- 6 The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to these reification of procedures on random test basis.
7. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

**Thanking You**

**For Shivam Sharma & Associates**  
**Company Secretaries**

**SHIVAM** Digitally signed by  
SHIVAM SHARMA  
**SHARMA** Date: 2024.05.30  
19:27:19 +05'30'

**Shivam Sharma**  
**(Proprietor)**

**M.No.: A35727, CP. No.: 16558**

**Peer Review Certificate No.: 1811/2022**

**UDIN: A035727F000497045**

**Place: Mumbai**

**Date: 30.05.2024**