

Date: 15<sup>th</sup> April, 2026

To,  
The Executive Director,  
**The Calcutta Stock Exchange Limited,**  
7, Lyons Range, Dalhousie,  
Kolkata-700001, West Bengal  
(Scrip Code: 100143)

ISIN: INE616Q01011

**Subject: Submission of Integrated Filing (Governance) along with Certificate regarding non-applicability of the Corporate Governance Report under Regulation 27(2) of the SEBI (LODR) Regulations, 2015 of Durgesh Merchants Limited (“the Company”) for the quarter and financial year ended 31<sup>st</sup> March, 2026**

Dear Sir(s)/Ma'am,

Pursuant to the SEBI circular dated December 31, 2024, please find enclosed herewith the Integrated Filing (Governance) along with the confirmation letter from the Company, confirming the non-applicability of submission of Corporate Governance Report under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and financial year ended 31<sup>st</sup> March, 2026s.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

For and on behalf of  
**Durgesh Merchants Limited**

**Rohit Ahuja**  
(Director)  
DIN: 07859817  
Office Address: D-328, Basement Floor,  
Defence Colony, New Delhi - 110024

*Encl: As mentioned above*

Date: 15<sup>th</sup> April, 2026

To,  
The Executive Director,  
**The Calcutta Stock Exchange Limited,**  
7, Lyons Range, Dalhousie,  
Kolkata-700001, West Bengal  
(Scrip Code: 100143)

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Dear Sir(s)/Ma'am,

As per Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the provisions of Chapter IV of the said Listing Regulations, 2015 (as amended from time to time) shall be applicable to all Companies whose specified securities are listed on any recognized stock exchange either on the main board or on SME Exchange or on institutional trading platform. However, the Compliance with the corporate governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply, for the time being, in respect of the following classes of Companies:

- A. The listed entity having paid up equity share capital not exceeding Rs.10 Crores and Net Worth not exceeding Rs. 25 Crores, as on the last day of the previous financial year, i.e. 31<sup>st</sup> March, 2025.
- B. The Listed Entity which has listed its specified securities on the SME Exchange.

Further, it is provided that where the provisions of regulations specified becomes applicable to a listed entity at a later date, such listed entity shall comply with the requirements of those regulations within 6 months from the date on which the provisions became applicable to the listed entity.

In view of the aforesaid, I would like to apprise you that provisions stipulated under Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **are not applicable** to Durgesh Merchants Limited ("the Company") since its paid-up share capital and net worth doesn't exceeds the prescribed threshold limits as on the last day of the previous financial year i.e. 31<sup>st</sup> March, 2025.

Kindly take the same on records.

Thanking You,  
Yours faithfully,

For and on behalf of  
**Durgesh Merchants Limited**

**Rohit Ahuja**  
(Director)  
DIN: 07859817  
Office Address: D-328, Basement Floor,  
Defence Colony, New Delhi - 110024

**FORMAT FOR QUARTERLY INTEGRATED FILING (GOVERNANCE)****A. COMPLIANCE REPORT ON CORPORATE GOVERNANCE TO BE SUBMITTED BY A LISTED ENTITY ON A QUARTERLY BASIS-Not  
Applicable (Declaration attached)**

1. Name of the Listed Entity: **DURGESH MERCHANTS LIMITED**
2. Quarter ending: **31<sup>st</sup> March, 2026**

**I. Composition of Board of Directors**

Title (Mr / Ms)	Name of the Director	PAN <sup>s</sup> & DIN	Category (Chairperson /Executive/Non- Executive/in- dependent/ Nominee) &	Initial Date of Appointment	Date of Reappoint- ment	Date of Cessatio- n	Tenure *	Date of Birth	No. of directorship in listed entities including this listed entity  [with reference to Regulation 17A]	No. of Independent Directorship in listed entities including this listed entity  [with reference to proviso to regulation 17A(1)] & reg- 17A(2)]	No. of memberships in Audit/ Stakeholder Committee(s) including this listed entity  (Refer Regulation 26(1) of the LODR Regulations)	No. of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity  (Refer Regulation 26(1) of the LODR Regulations)
		Whether Regular chairperson appointed										
		Whether Chairperson is related to managing director or CEO										
		\$PAN number of any director would not be displayed on the website of Stock Exchange &Category of directors means executive/non-executive/independent/Nominee. If a director fits into more than one category write all categories separating them with hyphen * to be filled only for Independent Director. Tenure would mean total period from which Independent director is serving on Board of directors of the listed entity in continuity without any cooling off period.										
<b>II. Composition of Committees</b>												

<b>Name of Committee</b>	<b>Whether Regular chairperson appointed</b>	<b>Name of Committee members</b>	<b>Category (Chairperson/Executive/Non-Executive/independent/ Nominee) &amp;</b>	<b>Date of Appointment</b>	<b>Date of Cessation</b>
1. Audit Committee					
2. Nomination & Remuneration Committee					
3. Risk Management Committee (if applicable)					
4. Stakeholders Relationship Committee					

*& Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all categories separating them with hyphen*

<b>III. Meeting of Board of Directors</b>					
<b>Date(s) of Meeting in the relevant quarter</b>	<b>Whether requirement of Quorum met*</b>	<b>Number of Directors present*</b>	<b>Number of independent directors present*</b>	<b>Date(s) of Meeting in the previous quarter</b>	<b>Maximum gap between any two consecutive meetings (in number of days)</b>

\* to be filled in only for the current quarter meetings

<b>IV. Meeting of Committees</b>						
<b>Name of the Committee</b>	<b>Date(s) of meeting of the committee in the relevant quarter</b>	<b>Whether requirement of Quorum met (details)*</b>	<b>Number of Directors present*</b>	<b>Number of independent directors present*</b>	<b>Date(s) of meeting of the committee in the previous quarter</b>	<b>Maximum gap between any two consecutive meetings in number of days**</b>

\* to be filled in only for the current quarter meetings

\*\* This information has to be mandatorily be given for audit committee and Risk Management Committee, for rest of the committees giving this information is optional

**V. Affirmations**

1. — The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
2. The composition of the following committees is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015
  - a. Audit Committee
  - b. Nomination & remuneration committee
  - c. Stakeholders relationship committee
  - d. Risk management committee (applicable to the top 1000 listed entities, voluntary for entities ranked 1001 to 2000)
3. The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
4. The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
5. This report and/or the report submitted in the previous quarter has been placed before Board of Directors. Any comments/observations/advice of Board of Directors may be mentioned here:

**Name & Designation**

**Company Secretary / Compliance Officer / Managing Director / CEO / CFO**

**Note:**

Information at Table I and II above need to be necessarily given in 1st quarter of each financial year. However, if there is no change of information in subsequent quarter(s) of that financial year, this information may not be given by the listed entity and instead a statement “same as previous quarter” may be given.

## **B. INVESTOR GRIEVANCE REDRESSAL REPORT**

<b>Investor Grievance Redressal Report</b>	
<b>No. of investor complaints pending at the beginning of Quarter</b>	<b>0</b>
<b>No. of investor complaints received during the Quarter</b>	<b>0</b>
<b>No. of investor complaints disposed off during the Quarter</b>	<b>0</b>
<b>No. of investor complaints those remaining unresolved at the end of the Quarter</b>	<b>0</b>

## **C. DISCLOSURE OF ACQUISITION OF SHARES OR VOTING RIGHTS IN UNLISTED COMPANIES**

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

<b>S. No.</b>	<b>Name of the unlisted company in which shares or voting rights have been acquired</b>	<b>Date of acquisition</b>	<b>Aggregate holding (% shares or voting rights) as at the end of the previous quarter</b>	<b>% shares or voting rights acquired during the quarter</b>	<b>Aggregate holding (% shares or voting rights) as at the end of the quarter</b>
-	-	-	-	-	-

## **D. DISCLOSURE OF IMPOSITION OF FINE OR PENALTY**

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

<b>S. No.</b>	<b>Name of the authority</b>	<b>Nature and details of the action(s) taken or order(s) passed</b>	<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	<b>Details of the violation(s)/contravention(s) committed or alleged to be committed</b>	<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>
-	-	-	-	-	-

**E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES (AS ON 31<sup>ST</sup> MARCH, 2026)**

The updates on tax litigations or disputes in terms of sub-para 8 of Para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

<b>S. No.</b>	<b>Name of the opposing party</b>	<b>Date of initiation of the litigation / dispute</b>	<b>Status of the litigation / dispute as per last disclosure</b>	<b>Current status of the litigation / dispute</b>
NIL				

**F. DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC.**

(applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter)

**HALF YEAR ENDING – 31<sup>st</sup> March, 2026**

<b>I. Disclosure of Loans / guarantees / comfort letters / securities etc.</b> <small>refer note below</small>			
(A) Any loan or any other form of debt advanced by the listed entity directly or indirectly to:			
<b>Entity</b>	<b>Aggregate amount advanced during six months</b>	<b>Balance outstanding at the end of six months</b>	
Promoter or any other entity controlled by them	-	-	
Promoter Group or any other entity controlled by them	-	-	
Directors (including relatives) or any other entity controlled by them	-	-	
KMPs or any other entity controlled by them	-	-	
(B) Any guarantee/ comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by:			
<b>Entity</b>	<b>Type (guarantee, comfort letter etc.)</b>	<b>Aggregate amount of issuance during six months</b>	<b>Balance outstanding at the end of six months (taking into account any invocation)</b>

Promoter or any other entity controlled by them	-	-	-
Promoter Group or any other entity controlled by them	-	-	-
Directors (including relatives) or any other entity controlled by them	-	-	-
KMPs or any other entity controlled by them	-	-	-

(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by:

Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	Equity Shares by way of conversion of loan	Rs. 2,76,98,963/- (15,70,236 equity shares)	-
Promoter Group or any other entity controlled by them	Equity Shares by way of conversion of loan	Rs. 1,04,69,993/- (5,93,537 equity shares)	-
Directors (including relatives) or any other entity controlled by them	-	-	-
KMPs or any other entity controlled by them	-	-	-

## II. Affirmations:

All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.

\_\_\_\_\_  
**Rohit Ahuja**  
**(Managing Director)**

**Note**

1. These disclosures shall exclude any loan (or other form of debt), guarantee / comfort letter (by whatever name called) or security provided in connection with any loan or any other form of debt;
  - a) by a government company to/ for the Government or government company
  - b) by the listed entity to/for its subsidiary [and joint-venture company] whose accounts are consolidated with the listed entity. c) by a banking company or an insurance company; and
  - d) by the listed entity to its employees or directors as a part of the service conditions
2. If the Listed Entity would like to provide any other information, the same may be indicated as Para D in the above table.

**G. AFFIRMATIONS ON COMPLIANCE REQUIREMENTS FOR AGM****(applicable only for the first half-year filing i.e., 2<sup>nd</sup> quarter)**

<b>I Affirmations</b>	<b>Regulation Number</b>	<b>Compliance status (Yes/No/NA)refer note below</b>
<del>Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR &amp; BRSR core, if applicable, displayed on website</del>	<del>46(2)</del>	<del>-</del>
<del>Presence of Chairperson of Audit Committee at the Annual General Meeting</del>	<del>18(1)(d)</del>	<del>-</del>
<del>Presence of Chairperson of the nomination and remuneration committee at the annual general meeting</del>	<del>19(3)</del>	<del>-</del>
<del>Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting</del>	<del>20(3)</del>	<del>-</del>
<del>Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report</del>	<del>24A(1)</del>	<del>-</del>
<del>Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report</del>	<del>24A(1A), 24A(1B), 24A(1C)</del>	<del>-</del>
<del>Submission of Annual Secretarial Compliance Report</del>	<del>24A(2)</del>	<del>-</del>
<del>Whether "Corporate Governance Report" disclosed in Annual Report</del>	<del>34(3) read with para G of Schedule V</del>	<del>-</del>

<p><b>Note</b></p> <p>1 In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A. For example, if the Board has been composed in accordance with the requirements of LODR Regulations, "Yes" may be indicated.</p> <p>2 If status is "No" details of non-compliance may be given here.</p> <p>3 If the Listed Entity would like to provide any other information the same may be indicated here.</p>
<p><b>Name &amp; Designation</b></p> <p><b>Company Secretary / Compliance Officer / Managing Director / CEO / CFO</b></p>

**H. WEBSITE AFFIRMATIONS**  
(applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)

I. Disclosure on website in terms of LODR Regulations		
Item	Compliance status (Yes/No/NA) refer note below	If Yes provide link to website. If No / NA provide reasons
As per regulation 46(2) of the LODR:	Yes	<a href="https://www.durgeshmerchantsltd.com/dur46">https://www.durgeshmerchantsltd.com/dur46</a>
a) Details of business	Yes	<a href="https://www.durgeshmerchantsltd.com/">https://www.durgeshmerchantsltd.com/</a>
aa) Memorandum of Association and Articles of Association	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
ab) Brief profile of board of directors including directorship and full-time positions in body corporates	Yes	<a href="https://www.durgeshmerchantsltd.com/management">https://www.durgeshmerchantsltd.com/management</a>
b) Terms and conditions of appointment of independent directors	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
c) Composition of various committees of board of directors	Yes	<a href="https://www.durgeshmerchantsltd.com/committees">https://www.durgeshmerchantsltd.com/committees</a>
d) Code of conduct of board of directors and senior management personnel	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
e) Details of establishment of vigil mechanism/ Whistle Blower policy	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
f) Criteria of making payments to non-executive directors	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
g) Policy on dealing with related party transactions	Yes	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
h) Policy for determining 'material' subsidiaries	Yes, but there is no subsidiary	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>

i) Details of familiarization programmes imparted to independent directors	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
j) email address for grievance redressal and other relevant details	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/contact-us">https://www.durgeshmerchantsltd.com/contact-us</a>
k) Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/contact-us">https://www.durgeshmerchantsltd.com/contact-us</a>
l) Financial results	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/financial-results">https://www.durgeshmerchantsltd.com/financial-results</a>
m) Shareholding pattern	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/shareholding-pattern">https://www.durgeshmerchantsltd.com/shareholding-pattern</a>
n) Details of agreements entered into with the media companies and/or their associates	<b>NA</b>	<i>The Company has not entered into such transactions</i>
o) (i) Schedule of analyst or institutional investor meet  (ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	<b>NA</b>	<i>No Schedule or presentations prepared by the Company</i>
oa) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	<b>NA</b>	<i>No such calls or post earnings are made by the Company</i>
p) New name and the old name of the listed entity	<b>NA</b>	<i>The Company has not changed its name</i>
q) Advertisements as per regulation 47(1)	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/corporate-announcements">https://www.durgeshmerchantsltd.com/corporate-announcements</a>
r) Credit rating or revision in credit rating obtained	<b>NA</b>	<i>The Company has not obtained credit rating</i>
s) Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	<b>NA</b>	<i>The Company has no subsidiary</i>
t) Secretarial Compliance Report	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/corporate-announcements">https://www.durgeshmerchantsltd.com/corporate-announcements</a>
u) Materiality Policy as per Regulation 30(4)	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
v) Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/files/dur46/dur46_10.pdf">https://www.durgeshmerchantsltd.com/files/dur46/dur46_10.pdf</a>
w) Disclosures under regulation 30(8)	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/policies">https://www.durgeshmerchantsltd.com/policies</a>
x) Statements of deviation(s) or variations(s) as specified in regulation 32	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/financial-results">https://www.durgeshmerchantsltd.com/financial-results</a>
y) Dividend distribution policy as specified in regulation 43A(1)	<b>NA</b>	<i>The Company has not declared any dividend</i>
z) Annual return as provided under section 92 of the Companies Act, 2013	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/annual-returns">https://www.durgeshmerchantsltd.com/annual-returns</a>
za) Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	<b>NA</b>	<i>The Company has not framed any Employee benefit scheme</i>
✓ Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	<b>Yes</b>	<a href="https://www.durgeshmerchantsltd.com/dur46">https://www.durgeshmerchantsltd.com/dur46</a>

✓ Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updation	Yes	<a href="https://www.durgeshmerchantsltd.com/dur46">https://www.durgeshmerchantsltd.com/dur46</a>
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**I. AFFIRMATIONS W.R.T. COMPLIANCE WITH CORPORATE GOVERNANCE PROVISIONS**  
**(applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)**

<b>II Annual Affirmations</b>		
<b>Particulars</b>	<b>Regulation Number</b>	<b>Compliance status (Yes/No/NA)2026 refer note below</b>
<i>Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'</i>	16(1)(b)	<b>Yes</b>
<i>Board composition</i>	17(1), 17(1A), 17(1C), 17(1D) & 17(1E)	<b>Yes</b>
<i>Meeting of Board of directors</i>	17(2)	<b>Yes</b>
<i>Quorum of Board meeting</i>	17(2A)	<b>Yes</b>
<i>Review of Compliance Reports</i>	17(3)	<b>Yes</b>
<i>Plans for orderly succession for Appointments</i>	17(4)	<b>Yes</b>
<i>Code of Conduct</i>	17(5)	<b>Yes</b>
<i>Fees/compensation</i>	17(6)	<b>Yes</b>
<i>Minimum Information</i>	17(7)	<b>Yes</b>
<i>Compliance Certificate</i>	17(8)	<b>Yes</b>
<i>Risk Assessment &amp; Management</i>	17(9)	<b>Yes</b>
<i>Performance Evaluation of Independent Directors</i>	17(10)	<b>Yes</b>
<i>Recommendation of Board</i>	17(11)	<b>Yes</b>
<i>Maximum number of directorships</i>	17A	<b>Yes</b>
<i>Composition of Audit Committee</i>	18(1)	<b>Yes</b>
<i>Meeting of Audit Committee</i>	18(2)	<b>Yes</b>
<i>Role of Audit Committee and information to be reviewed by the audit committee</i>	18(3)	<b>Yes</b>
<i>Composition of nomination &amp; remuneration committee</i>	19(1) & (2)	<b>Yes</b>
<i>Quorum of Nomination and Remuneration Committee meeting</i>	19(2A)	<b>Yes</b>

<i>Meeting of nomination &amp; remuneration committee</i>	19(3A)	<b>Yes</b>
<i>Role of Nomination and Remuneration Committee</i>	19(4)	<b>Yes</b>
<i>Composition of Stakeholder Relationship Committee</i>	20(1), 20(2) and 20(2A)	<b>Yes</b>
<i>Meeting of stakeholder relationship committee</i>	20 (3A)	<b>Yes</b>
<i>Role of Stakeholders Relationship Committee</i>	20(4)	<b>Yes</b>
<i>Composition and role of risk management committee</i>	21(1),(2),(3),(4)	<b>Yes</b>
<i>Meeting of Risk Management Committee</i>	21(3A)	<b>Yes</b>
<i>Quorum of Risk Management Committee meeting</i>	21(3B)	<b>Yes</b>
<i>Gap between the meetings of the Risk Management Committee</i>	21(3C)	<b>Yes</b>
<i>Vigil Mechanism</i>	22	<b>Yes</b>
<i>Policy for related party Transaction</i>	23(1), (1A), (5), (6), & (8)	<b>Yes</b>
<i>Prior or Omnibus approval of Audit Committee for all related party transactions</i>	23(2), (3)	<b>Yes</b>
<i>Approval for material related party transactions</i>	23(4)	<b>Yes</b>
<i>Disclosure of related party transactions on consolidated basis</i>	23(9)	<b>Yes</b>
<i>Composition of Board of Directors of unlisted material Subsidiary</i>	24(1)	<b>NA</b>
<i>Other Corporate Governance requirements with respect to subsidiary of listed entity</i>	24(2),(3),(4),(5) & (6)	<b>NA</b>
<i>Alternate Director to Independent Director</i>	25(1)	<b>NA</b>
<i>Maximum Tenure</i>	25(2)	<b>Yes</b>
<i>Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism</i>	25(2A)	<b>NA</b>
<i>Meeting of independent directors</i>	25(3) & (4)	<b>Yes</b>
<i>Familiarization of independent directors</i>	25(7)	<b>Yes</b>
<i>Declaration from Independent Director</i>	25(8) & (9)	<b>Yes</b>
<i>Directors and Officers insurance</i>	25(10)	<b>NA</b>
<i>Confirmation with respect to appointment of Independent Directors who resigned from the listed entity</i>	25(11)	<b>Yes</b>
<i>Memberships in Committees</i>	26(1)	<b>Yes</b>
<i>Affirmation with compliance to code of conduct from members of Board of Directors and Senior management Personnel</i>	26(3)	<b>Yes</b>
<i>Policy with respect to Obligations of directors and senior management</i>	26(2) & 26(5)	<b>Yes</b>

Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity.	26(6)	<b>Yes</b>
Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	<b>Yes</b>

**Note**

1. In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A. For example, if the Board has been composed in accordance with the requirements of LODR Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated.
2. If status is "No" details of non-compliance may be given here.
3. If the Listed Entity would like to provide any other information the same may be indicated here.

**III Affirmations:**

The Listed Entity has approved the Material Subsidiary Policy and the Corporate Governance requirements with respect to the subsidiary of Listed Entity have been complied.

**Rohit Ahuja**  
**(Managing Director)**