

## SEEMA BOTHRA

Practicing Company Secretary  
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2<sup>nd</sup> Floor  
Kolkata - 700 089

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**SECRETARIAL COMPLIANCE REPORT**  
**OF**  
**JAY SHREE TEA AND INDUSTRIES LIMITED**  
**FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2024**  
[Pursuant to Circular No. CIR/CFD/CMDI/27/2019 dated 08/02/2019 issued by  
Securities and Exchange Board of India]

To,  
The Members,  
JAY SHREE TEA AND INDUSTRIES LIMITED  
Industry House  
10 Camac Street  
Kolkata 700017  
West Bengal

I have examined:

- (a) all the documents and records made available to me and explanation provided by M/s. **JAY SHREE TEA AND INDUSTRIES 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 on 31st 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; - **Not Applicable for the period under review**



(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 for the period under review**

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; -**Not Applicable for the period under review**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; -**Not Applicable for the period under review**

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; -**Not Applicable for the period under review**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

(i) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018

Based on the above examination, I do 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:-

| 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 |
|---------|--|--------------------------|------------|-----------------|----------------|----------------------|-------------|---|---------------------|
| NIL     |  |                          |            |                 |                |                      |             |   |                     |

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

| Sr. No. | Observations of the Practicing Company Secretary in the previous reports | Observations made in the secretarial compliance report for the year ended 31 <sup>st</sup> March 2023 | Actions taken by the listed entity, if any | Comments of the Practicing Company Secretary on the actions taken by the listed entity |
|---------|--|---|--|--|
|         | NIL  | NIL   | NIL  | NIL  |



I hereby report that during the Review period:

| Sr. No. | Particulars  | Compliance Status (Yes/No/NA) | Observations/Remarks by PCS |
|---------|--|-------------------------------|-----------------------------|
| 1       | <p><b><u>Secretarial Standard</u></b></p> <p>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)</p>  | YES                           | -                           |
| 2       | <p><b><u>Adoption and timely updation of the Policies</u></b></p> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of the Board of Directors of the listed entity.</li> <li>• All the policies are in conformity with SEBI regulations and has been reviewed and timely updated as per the regulations/circulars/guidelines issued by SEBI</li> </ul>   | YES                           | -                           |
| 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 report under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website</li> </ul> | YES                           | -                           |
| 4       | <p><b><u>Disqualification of Director</u></b></p> <p>None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013</p>  | YES                           | -                           |
| 5       | <p><b><u>To examine details related to Subsidiaries of listed entities</u></b></p> <ul style="list-style-type: none"> <li>• Identification of material subsidiary companies</li> <li>• Requirements with respect to material as well as other subsidiaries</li> </ul>  | YES                           | -                           |



|    |   |     |   |
|----|---|-----|---|
| 6  | <p><b><u>Preservation of Documents</u></b></p> <p>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.</p>   | YES | - |
| 7  | <p><b><u>Performance Evaluation</u></b></p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed by SEBI regulations</p>   | YES | - |
| 8  | <p><b><u>Related Party Transactions</u></b></p> <ul style="list-style-type: none"> <li>• The listed entity has obtained prior approval of Audit Committee for all Related Party transactions</li> <li>• 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.</li> </ul> | YES | - |
| 9  | <p><b><u>Disclosure of events and information</u></b></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>   | YES | - |
| 10 | <p><b><u>Prohibition of Insider Trading</u></b></p> <p>The listed entity is in compliance with Regulation 3(5) and 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>   | YES | - |
| 11 | <p><b><u>Actions taken by SEBI or Stock Exchange(s), if any</u></b></p> <p>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.</p>  | NO  | - |



|    |   |      |   |
|----|---|------|---|
| 12 | <u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u><br><br>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 SEBI LODR Regulations,2015 by the listed entity. | N.A. | No case of resignation of statutory auditor from the listed entity during the review period. The Company does not have any material subsidiaries. |
| 13 | <u>Additional Non-compliances, if any</u>   | NO   | -   |

**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 financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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  
Date : 15.05.2024



For Seema Bothra  
Practicing Company Secretary

*Seema Bothra*

[Seema Bothra]

FCS No.: 8106

C P No.: 8420

UDIN: F008106F000373306

P R Certificate No.: 1988/2022