

# Brahmanand Himghar Limited

REGD. OFFICE: Village- Chekuasole, P.O – Jogerdanga, P.S – Goaltore,  
Paschim Medinipur, West Bengal- 721121. PHONE NO: 03227-218314  
Correspondence address: 1<sup>st</sup> Floor Muneshwari Bhawan Contractors Area  
Bistupur Jamshedpur- 831001 CIN-L29248WB1990PLC049290  
Phone No: -0657-6579477, Email id- csbrahmanand@gmail.com

To,  
Executive Listing/Listing Department  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Dalhousie,  
Kolkata-700001, West Bengal

**Sub: Submission of Secretarial Compliance Report under Regulation 24(A) of SEBI (listings Obligations and Disclosure Requirement) Regulations,2015 for the year ended 31<sup>st</sup> March,2024**

Dear Sir/Madam,

Pursuant to regulation 24(A) of SEBI (listings Obligations and Disclosure Requirement) Regulations,2015, for the year ended 31st March,2024. We hereby submit certificate.

You are requested to take the above information on record.

Thanking You

Yours Faithfully  
For, Brahmanand Himghar Limited

*Parin Mittal*

Parin Mittal  
Managing Director  
DIN: 07052211



Date: 19-04-2024  
Place: Jamshedpur

# SHIKHA NAREDI & ASSOCIATES

PRACTICING COMPANY SECRETARY  
FRN : S2020JH724800  
GST NO. : 20AGFPN7721A1Z1  
PEER REVIEW NO. : 1791/2022

## SECRETARIAL COMPLIANCE REPORT

**Brahmanand Himghar Limited**

CIN: L29248WB1990PLC049290

For the financial year ended **31<sup>st</sup> March, 2024**

[as per the regulation 24(A) of SEBI (LO&DR) Regulations, 2015 as amended from time to time]

I, Shikha Naredi, Practicing Company Secretary have examined:

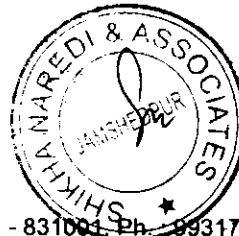
- All the documents and records made available to me, and explanation provided by **Brahmanand Himghar Limited** (listed entity),
- The filings/ submissions made by the listed entity to the stock exchanges,
- Website of the Company,
- Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

For the year ended **31st 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;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

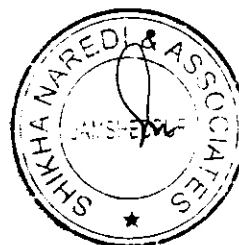


- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the year under review.**
- (e) Securities and Exchange Board of India (Share based employee benefits) Regulations, 2014; **Not Applicable during the year under review.**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable during the year under review.**
- (g) Securities and Exchange Board of India (Issue and Listing of non-convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable during the year under review.**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996 and 2018;

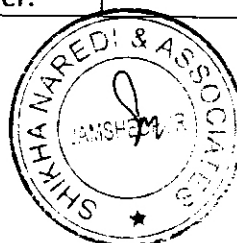
And circulars/ guidelines issued thereunder.

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

| Sr. No. | Particulars  | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS |
|---------|--|-------------------------------|------------------------------|
| 1.      | <b>Secretarial Standards:</b><br>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)   | Yes                           | Nil                          |
| 2.      | <b>Adoption and timely Updation of the Policies:</b><br><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 been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul> | Yes<br><br>Yes                | Nil<br><br>Nil               |



|   |   |                 |                |
|---|---|-----------------|----------------|
| 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> | Yes             | Nil            |
| 4 | <p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>  | Yes             | Nil            |
| 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>• Disclosure requirement of material as well as other subsidiaries</li> </ul>  | N.A.<br>N.A.    | Nil<br>Nil     |
| 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             | Nil            |
| 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/during the financial year as prescribed in SEBI Regulations.</p>   | Yes             | Nil            |
| 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; or</li> <li>• The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified /rejected by the Audit Committee, in case no prior approval has been obtained.</li> </ul>                             | Yes<br><br>N.A. | Nil<br><br>Nil |
| 9 | <p><b><u>Disclosure of events or 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             | Nil            |



|    |   |      |   |
|----|---|------|---|
|    |   |      |   |
| 10 | <b>Prohibition of Insider Trading:</b><br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.   | No   | The structured digital data base is yet to be implemented by the Company. |
| 11 | <b>Actions taken by SEBI or Stock Exchange(s), if any:</b><br>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 | Yes  | Nil   |
| 12 | <b>Additional Non-compliances, if any:</b>  | None | Nil   |

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: **There was no case of resignation of Statutory Auditors during the year.**

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

| 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 | Observation/Remarks of the Practicing Company Secretary | Management Response | Remarks |
|--|--------------------------|------------|-----------------|---|----------------------|-------------|---|---------------------|---------|
| <b>Not Applicable</b>  |                          |            |                 |   |                      |             |   |                     |         |



The listed entity has taken the following actions to comply with the observations made in previous reports;

| 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 | Observation/Remarks of the Practicing Company Secretary in previous report | Comment of the Practicing Company Secretary on the action taken by the listed entity | Management Response  |
|---|--|------------|-----------------|--|---|-------------|--|--|--|
| The Board of Directors or head of the organization of every person require to handle unpublished price sensitive information shall ensure that a structured digital database is maintained containing the names of such persons or entities as the case may be with whom information is shared under this regulation along with the Permanent Account Number. | R-3(5) & (6) of SEBI (PIT) Regulations, 2015 | None       | None            | None   | Structured Digital Database not implemented | None        | The Structured Digital Data base is yet to be implemented by the Company   | The Structured Digital Data base is yet to be implemented by the Company             | The Board of Directors of the Company is in Process of Implementing the Structured Digital Data. |

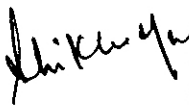


**Assumptions & Limitation of scope and Review:**

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. My responsibility is to report based upon my 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.

**For, Shikha Naredi & Associates**

Practicing Company Secretary



Shikha Naredi

Proprietor

M. No. F12024, C P No. 16103

ICSI UDIN: F012024F000087627

Place: Jamshedpur

Date: 11-04-2024

