## **BALRAJ SHARMA & ASSOCIATES**

**COMPANY SECRETARIES** 

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Secretarial Compliance Report of Camac Commercial Company Limited for the financial year ended 31stMarch, 2025

(Pursuant to Regulation 24A of the SEBI (LODR) Regulations, 2015 read with various circulars issued by SEBI)

To, The Board of Directors Camac Commercial Company Limited 1st Floor, Express Building, 9-10 Bahadur Shah Zafar Marg, New Delhi- 110002

We have conducted the review of compliance of the applicable statutory provisions and the adherence to good corporate practices by Camac Commercial Company Limited (hereinafter referred as 'the listed entity'), having its Registered Office at 1st Floor, Express Building, 9-10, Bahadur Shah Zafar Marg, New Delhi- 110002. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Compliance Audit, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended March 31, 2025, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Varun Sharma, Partner of M/s Balraj Sharma & Associates, Company Secretaries, have examined:

(a) all the documents and records made available to us and explanation provided by Camac Commercial Company 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 Report,

for the financial year ended March 31, 2025 ("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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- (d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993

and circulars/ guidelines issued thereunder;

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:

Sr.	Compli	Regula	De	Action	Туре	Details of	Fine	Observations/	Management	Remarks
No.	ance	tion/	via	Taken	of	Violation	Amount	Remarks of the	Response	
	Requir	Circula	tio	by	Action			Practicing Company		
	ement	r No.	ns					Secretary		
	(Regul									
	ations/									
	circular									
	s/									
	guideli									
	nes									

includi ng specific clause)							
		Not applica	able durir	ng the revie	w period		

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

Sr. No.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31st March, 2024	Compliance Requiremen (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
1.	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023	Regulation 31(1)(b) of LODR Regulations read with SEBI circular no. CIR/CFD/CMD/13/2015 dated November 30, 2015 read with Regulation 2(za) of ICDR Regulations and clause 35 of the equity listing agreement	Alleged to include certain individuals in the category of promoter Penalty- INR 1.00 crore	SEBI Order was challenged by the Company before the SAT and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied	The matter is subjudice as on date.

The Order of SEBI has	The Order of SEBI has	Rule 19A(1) of SCRR 1957	Alleged for Non-	penalty(ies) by the Company. The payment for the said 25% penalty has been made to SEBI by the Company. The SAT appeals are sub-judice as on date. SEBI Order was	The matter is
been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023	been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023	read with regulation 38 of LODR read with provision of 2(II) of SEBI circular no. CIR/CFD/DIL/10/2010 dated December 16, 2010 read with SEBI circular no. CIR/CFD/CMD/14/2015 dated November 30, 2015	compliance of Minimum Public shareholding Penalty- INR 5.00 crore	challenged by the Company before the SAT and vide its Orders passed on 26 <sup>th</sup> April 2023, SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company. The payment for the said 25% penalty has been made to SEBI by the Company. The SAT appeals are sub-judice as on date.	subjudice as on date.

	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023.	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023.	Section 12A(a) and (b) of SEBI Act, 1992 read with regulation 3(b) and (C) and 4(1) of PFUTP Regulations	Alleged improper disclosure thereby Defrauding the Shareholders Penalty- INR 5.00 crore	SEBI Order Was challenged by the Company before the SAT and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company. The payment for the said 25% penalty has been made to SEBI by the Company. The SAT appeals are sub-judice as on date.	The matter is subjudice as on date.
2.	•	e matter of PNB Finance				
	The Order of SEBI has Been challenged in SAT by the Company and SAT has put a stay on the operations of the said	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI	Regulation 30(2) of SAST Regulations, 2011 and Regulation 7(1)(a) of PIT Regulations, 2015	Alleged to disclose their shareholding as Promoter.	SEBI Order was Challenged by the Company before the SAT and vide its	The matter is subjudice as on date.
	SEBI order vide its order dated April 26, 2023.	order vide its order dated April 26, 2023.		Penalty- INR 21 Lakhs	Orders passed on 26th April 2023,	

					SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company. The payment for the said 25% penalty has been	
					made to SEBI by the Company. The SAT appeals are sub-judice as on date.	
been cha the Com put a operatio SEBI ord	er of SEBI has allenged in SAT by pany and SAT has stay on the ns of the said der vide its order oril 26, 2023.	The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023.	clause 2(11) of SEBI Circular no. CIR/ CFD/DIL/10/2010 dated December 16, 2010 read with SEBI circular no. CIR/CFD/CMD/14/2 015 dated November 30, 2015.	Alleged to Comply with MPS Norms Penalty- INR 20 Lakhs	SEBI Order was Challenged by the Company before the SAT and vide its Orders passed on 26th April 2023, SAT had stayed the effect and Operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company.	The matter is subjudice as on date.

				The payment for the said 25% penalty has been made to SEBI by the Company. The SAT appeals are sub-judice as on date.	
The Order of SEBI has been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023.	The Order of SEBI has Been challenged in SAT by the Company and SAT has put a stay on the operations of the said SEBI order vide its order dated April 26, 2023.	Section 12 A(a) and (b) of SEBI Act, 1992 read with Regulations 3(b), (c) and 4(1) of PEUTP Regulations.	Alleged for Defrauding the shareholders Through wrongful disclosure of shareholding of the Company. Penalty- INR 1 Crore Only	SEBI Order was challenged by the Company before the SAT and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company. The payment for the said 25% penalty has been made to SEBI by the Company. The SAT appeals	The matter is subjudice as on date.

		are sub-judice as	
		on date	

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

Sr. No.	Particulars	Compliance Sta (Yes/No/ NA)	itus	Observations/ PCS*	Remarks	by
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 India (ICSI).	Yes				
2.	Adoption and timely updation of the Policies:					
	All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.	Yes				
	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				
3.	Maintenance and disclosures on Website:					
	The Listed entity is maintaining a functional website	Yes				
	Timely dissemination of the documents/					

	information under a separate section on the website.	Yes	
	Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	Yes	
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 entities have been examined w.r.t. (a) Identification of material subsidiary	NA	The management had identified that during the period under review, there was no Material Subsidiary
	companies		Company
	b) Disclosure requirement of material as well as other subsidiaries		
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	Yes	
	Directors and the Committees at the start of		
	every financial year/during the financial year		
	as prescribed in SEBI Regulations.		
8.	Related Party Transactions:		
			During the year under
	(a) The listed entity has obtained prior	NA	review, the Company has
	approval of Audit Committee for all related		not entered any
	party transactions;		transactions with related
			parties.
	(b) In case no prior approval obtained, the		
	listed entity shall provide detailed reasons		
	along with confirmation whether the	NA	During the year under
	transactions were subsequently		review, the Company has
	approved/ratified/rejected by the audit		not entered any
	committee.		transactions with related
	committee.		parties.
			parties.
9.	Disclosure of events or information:		
	The listed entity has provided all the required	Yes	
	disclosure(s) under Regulation 30 along with		
	Schedule III of SEBI LODR Regulations, 2015		
	within the time limits prescribed thereunder.		
10.	Prohibition of Insider Trading:		
	C C		
	The listed entity is in compliance with	Yes	
	Regulation 3(5) & 3(6) SEBI (Prohibition of	-	
	Insider Trading) Regulations, 2015.		
11.	Actions taken by SEBI or Stock Exchange(s),		Five (5) SCN's were issued
	if any:		by SEBI in the Financial Year
			ended 31st March, 2023 out
	The actions taken against the listed entity/ its	N.A.	of which three (3) were
	e abtione taken against the noted entity/ 10		e. milen ande (o, were

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	promoters/ directors/ subsidiaries either by		settled by SEBI vide
	SEBI or by Stock Exchanges are specified in		Settlement Orders Dt.
	the last column.		September, 7, 2022. Orders
			against the remaining 2
			SCN's were issued by SEBI
			on March, 28, 2023. Both
			the Adjudication Orders
			were challenged by the
			Company before the
			Securities Appellate
			Tribunal (SAT) and vide its
			Orders passed on 26 <sup>th</sup> April
			2023, SAT had stayed the
			· · ·
			effect and operation of the
			said SEBI Orders subject to
			payment of 25% of the
			levied penalty(ies) by the
			Company.
			The payment for
			the said 25% penalty has
			been made to SEBI by the
			Company. The SAT appeals
			are sub-judice as on date.
12.	Resignation of statutory auditors from the		There was no case of
	listed entity or its material subsidiaries:		resignation of statutory
	In case of resignation of statutory auditor	N.A.	auditors from the listed
	from the listed entity or any of its material		entity or its material
	subsidiaries during the financial year, the		subsidiaries during the
	listed entity and / or its material		Financial Year ended 31 <sup>st</sup>
	subsidiary(ies) has / have complied with		March, 2025
	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		
L			

	Regulations by listed entities.		
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above	N.A.	No additional non- compliance observed for any SEBI regulation/circular/guidance note

We further, report that the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations are not applicable to the listed entity.

## 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 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 Balraj Sharma & Associates Company Secretaries

> (Varun Sharma) Partner ACS-21011,CP-26768 UDIN: A021011G000451221

PR Certificate: 6262/2024

Date: 27/05/2025 Place: New Delhi