

28th May, 2025

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSE)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block, Opp. Trident Hotel,
BandraKurla Complex, Bandra (E),
Mumbai – 400 098, India

Sub: Submission of Annual Secretarial Compliance Report for the year ended 31st March, 2025 pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015(MSE Scrip Code: SPMLINDIA)

Dear Sirs,

In terms of the Regulation 24A of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we are enclosing herewith an Annual Secretarial Compliance Report for the year ended 31st March, 2025.

Kindly take the above on record.

Thanking you,

For SPML India Limited

Digitally signed by
NAND KISHOR
BHANKHARA
Date: 2025.05.28
14:19:55 +05'30'

(Nand Kishor Bhankhara)
Company Secretary & Compliance Officer

Encl: a/a

SPML INDIA LIMITED

Regd. Off. 113, Park Street, Poddar Point, South Block, 3rd Floor, Kolkata -700016
Corp. Off. 504,27-Saraswati House, Nehru Place, New Delhi-110019
Ph +91-9711308513 Website: www.spmlindia.net Email: cs@spmlindia.net CIN No L51109WB1988PLC092362



DEEPAK DHIR & ASSOCIATES

Company Secretaries

Office No. 5-6, First Floor, WZ-98, Lamba Complex
Jwala Heri Market, Paschim Vihar, New Delhi-110063

Mob. : +91-7503304860, Ph. : 011-45019978

E-mail: csdeepakdhir@gmail.com

Date: 28.05.2025

To,

SPML India Limited

113 Park Street Poddar Point
South Block, 3rd Floor, Kolkata
West Bengal-700016

Dear Sir(s),

Sub: Annual Secretarial Compliance Report for the financial year 2024-25

We have been engaged by **SPML India Limited** vide CIN: L51109WB1988PLC092362 having its registered office at '113 Park Street Poddar Point South Block, 3rd Floor, Kolkata, West Bengal-700016' (herein after referred to as "the Company") to issue the Annual Secretarial Compliance Report in terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with Securities and Exchange Board of India Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023.

It is the responsibility of the Company to maintain records, devise proper systems to ensure compliance with provisions of all applicable Securities and Exchange Board of India Regulations and Circulars / Guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable Securities and Exchange Board of India Regulations and Circulars / Guidelines issued thereunder from time to time and issue a report thereon.

Our audit was conducted in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report is enclosed.

**For DEEPAK DHIR & ASSOCIATES
COMPANY SECRETARIES**



Deepak Kumar Dhir
F.C.S. 11633, C.P. 17296
Peer Review No. 1918/2022

UDIN: F011633G000466010

Encl: as above



**Secretarial Compliance Report of "SPML India Limited"
for the financial year ended March 31, 2025**

To,

SPML India Limited

113 Park Street Poddar Point
South Block, 3rd Floor, Kolkata
West Bengal-700016

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **SPML India Limited** (hereinafter referred to as 'the listed entity'), having its registered office at '113 Park Street Poddar Point South Block, 3rd Floor, Kolkata, West Bengal-700016'. 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 Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on 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:

We, M/s **Deepak Dhir & Associates**, Practicing Company Secretaries, have examined:

- (a) all the documents and records made available to us, and explanation provided by **SPML India 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 year ended 31st March 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; (hereinafter referred as "**Listing Regulations**");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (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 to the Company during the review period)**;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the review period)**;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the review period)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants, Regulations, 2018);
- and circulars/ guidelines issued thereunder;

and based on the above examination. We hereby report that, during the Review Period:

I. (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 /Re-marks of the Practicing Company Secretary	Management Response	Re-marks
Not Applicable										



(b) The listed entity has taken the following actions to comply with the observations made in the 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 /Re- marks of the Practicing Company Secretary	Management Response	Re- marks
Not Applicable										

II. We 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.	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: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities 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: <ul style="list-style-type: none"> The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website 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 	Yes	-
4.	Disqualification of Director: None of the Director(s) of the Company 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 companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	-
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 Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) 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.	Yes NA	- The Company has obtained the prior approval of Audit Committee for all related party transactions
9.	Disclosure of events or information: 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	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been 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 except as provided under separate paragraph herein (**).	Yes	-



12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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 LODR Regulations by listed entities	NA	No such event
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	-

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.

**For Deepak Dhir & Associates
Company Secretaries**



Deepak

Deepak Kumar Dhir

M. No. FCS 11633

CP No. 17296

Peer Review No. 1918/2022

Date: 28.05.2025

Place: New Delhi

UDIN: F011633G000466010