



CS.T.SARASWATHI , B.COM., FCS
Practising Company Secretary

Registered Office:
NO.5, MANICKAM NAGAR, 1ST CROSS STREET,
NEW RAMNAD ROAD,
MADURAI – 625009.

E-mail: cs.saras@gmail.com
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SECRETARIAL COMPLIANCE REPORT
OF
M/s. SAMBANDAM SPINNING MILLS LIMITED,
KAMARAJ NAGAR,
P.B. NO.1,SALEM 636014
(CIN: L17111TZ1973PLC000675)
for the year ended 31-03-2024

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s. SAMBANDAM SPINNING MILLS LIMITED, (hereinafter referred as 'the listed entity'), having its Registered Office at "KAMARAJ NAGAR, P.B. NO.1, SALEM 636014. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my 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, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I have examined:

- (a) all the documents and records made available to us and explanation provided by **M/s. SAMBANDAM SPINNING MILLS LIMITED**, ("the listed entity")
- (b) the filings/ submissions made by the listed entity to the Stock Exchange,
- (c) website of the listed entity,

for the year ended 31-03-2024 in respect of compliance with the provisions of :

- (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (ii) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), the 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 (Prohibition of Insider Trading) Regulations, 2015;
- (c) Depositories Act, 1996 and the Regulations and bye-laws framed thereunder;
- (d) Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003;
- (e) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealings with client;

Based on the above examination, I hereby report that, during the Review Period the compliance status of the listed entity is appended-(Vide Annexure A). This report has to be read along with Annexures A and B appended to this report.

Place : MADURAI
Date : 25-05-2024



CS (T. SARASWATHI)
COMPANY SECRETARY
MEM NO. F8000. CP. NO. 8899
UDIN: F008000F000438441
Peer Review Cert No.:3176/2023
ICSI Unique code: I2010TN716000



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ANNEXURE-A TO SECRETARIAL COMPLIANCE REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024
OF
M/s. SAMBANDAM SPINNING MILLS LIMITED

I. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder as detailed in Table B below, except in respect of matters specified below in Table A:-

Table A

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 Practising Company Secretary	Management Response	Remarks
1	Reg. 23(9)	Reg. 23(9)	Belated filing of return for the half year ended 31-03-2023 as per regulation 23 (9)	BSE	Fine	Belated filing of return for the half year ended 31-03-2023 as per regulation 23 (9)	Rs.5000/- +GST of Rs.900/- by BSE. Fine paid by co on 04-07-2023.	--	--	Vide Note (a) below

Note (a):-

Due date for filing on the same day of board meeting ie. on 27th May 2023 ((Saturday) but filed on 29th May 2023 (Monday).



TABLE B

Sl. No.	Particulars	Compliance Status Yes/ No/ Not Applicable	Observations / remarks by PCS
1	<p>Secretarial Standard</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable</p>	Yes	
2	<p>Adoption and timely updation of the Policies:</p> <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, as per the regulations/ circulars/ guidelines issued by SEBI 	Yes Yes	<p>There is no requirement for revision in the policies during the year under report.</p> <p>There is no requirement for revision in the policies during the year under report.</p>
3	<p>Maintenance and disclosures on Website:</p> <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 Yes Not applicable	The Company has mentioned the website of the Company in the Annual Corporate Governance report in 2023 and it redirects to the website of the Company.
4	<p>Disqualification of Director:</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	
5	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	Not applicable Not applicable	There is no Subsidiary Company and hence this column is not applicable



6	<p><u>Preservation of Documents:</u></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><u>Performance Evaluation:</u></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	
8	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(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.</p>	Yes Not applicable.	No such instances were observed during the year under report.
9.	<p><u>Disclosure of events or information:</u></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><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI Prohibition of Insider Trading) Regulations, 2015</p>	Yes	
11	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No Actions (other than specified in Table A above) 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>		Details of actions taken by stock exchange has been furnished in Table A above.



12	<p><u>Additional Non-compliances, if any:</u></p> <p>No any additional non-compliance (other than specified in Table A above) observed for all SEBI regulation/ circular/guidance note etc</p>	Yes	Details of actions taken by stock exchange has been furnished in Table A above.
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There is no resignation of statutory auditors during the period under review and hence reporting about Compliances related to resignation of statutory auditors does not arise.

Place : MADURAI
Date : 25-05-2024



CS (T. SARASWATHI)
COMPANY SECRETARY
MEM NO. F8000. CP. NO. 8899
UDIN: F008000F000438441
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ANNEXURE-B TO SECRETARIAL COMPLIANCE REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024
OF
M/s. SAMBANDAM SPINNING MILLS LIMITED

1. Maintenance of records with reference to the SEBI Act, SCRA and Regulations thereunder is the responsibility of the management of the Company.
2. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity
3. I have obtained the Management representation about the compliance of Laws, Regulations and occurrence of events. The timely dissemination of the documents/ information under a separate section on the website is based on the declaration by the Management and availability of records on the website of the Company.
4. I have followed the verification of records as were appropriate to obtain reasonable assurance about the correctness of the contents of the records. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my Secretarial Compliance Report. The verifications were done on a random test basis to ensure the correctness of the facts reflected in the records.
5. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
6. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
7. 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.

Place : MADURAI
Date : 25-05-2024

T. Saraswathi



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