

**30<sup>th</sup> May, 2025**

**To  
The Deputy Manager,  
Department of Corporate Services,  
BSE Limited,  
Floor 25,P J Towers,  
Dalal Street,  
Mumbai- 400 001**

**SUB: ANNUAL SECRETARIAL COMPLIANCE REPORT - REGULATION 24A OF SEBI  
(LODR) REGULATIONS, 2015**

**REF: VANI COMMERCIALS LIMITED (SCRIP CODE: 538918)**

Dear Sir,

Pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/27/2019 dated February 8, 2019, please find enclosed the Annual Secretarial Compliance Report issued by Ms. Prachi Bansal, Mem No. 43355, CP No. 23670), Proprietor, M/s Prachi Bansal & Associates, Practicing Company Secretary Firm for the financial year ended on 31<sup>st</sup> March, 2025.

Kindly take the same on your records.

**Thanking You,**

**FOR VANI COMMERCIALS LIMITED**

**ISHITA AGARWAL  
COMPANY SECRETARY AND COMPLIANCE OFFICER  
M. No. A65528**

**Encl: As Above**



PRACHI BANSAL  
COMPANY SECRETARIES

Address-837Sector 28

Faridabad,121008

Phone no-9899563128

Mail id-Prachi.jain2805@gmail.com

**Secretarial Compliance Report of Vani Commercials Limited for the Financial Year ended 31<sup>st</sup> March, 2025**

To,  
**Vani Commercials Limited,**  
Khasra no. 19/4, Kamruddin nagar,  
Near butterfly sr sec. school, Najafgarh road,  
Nangloi, Delhi-110041

We have examined:

- a) All the documents and records made available to us and explanation provided by **Vani Commercials Limited** ("the listed entity"),
- b) The filings/ submissions made by the listed entity to the stock exchanges,
- c) The website of the listed entity,
- d) All other documents/ filings, as may be relevant, which has been relied upon to make this certification, for the year ended 31<sup>st</sup> 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 (including amendments, modifications from time to time), whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments from time to time;
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time; **(Not applicable to the company for relevant financial year 2024-25)**
- c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the company for relevant financial year 2024-25)**
- e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company for relevant financial year 2024-25)**



- f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the company for relevant financial year 2024-25)
- g) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018; and circulars/ guidelines issued thereunder;

and based on the above examination and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India,

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. 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 (PCS)	Management Response	Remarks
NIL										

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

S. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports))	Observations made in the Secretarial Compliance report for the year ended	Compliance Requirement (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.	NRC committee is not constituted as per Regulation 19 of SEBI	For the financial	As per Regulation 19(1) of SEBI (Listing Obligations and	All directors of the committee shall be non-	The Nomination and Remuneration	The violation has been made good by



	(Listing Obligations and Disclosure Requirements) Regulations, 2015	<b>year ended 31<sup>st</sup> March, 2024</b>	Disclosure Requirements) Regulations, 2015	executive directors whereas Mr. Vishal Abrol is Managing Director of the Company	Committee was reconstituted by the Company with 3 Independent Directors as members of the Committee	the Company in current financial year 2024-25
2.	Late submission of Audited Financial Results for the Financial Year 2022-23 to Stock Exchange as on 2nd June, 2023, whereas audited financial results submitted to stock exchange for the financial year, within sixty days from the end of the financial year	<b>For the financial year ended 31<sup>st</sup> March, 2023</b>	As per Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Late submission of Audited Financial Results for the Financial Year 2022-23 to Stock Exchange as on 2nd June, 2023	Waiver Application was filed by the Company for delayed compliance with Regulation 33 of SEBI LODR Regulations, 2015 and BSE approved the waiver for the SOP Penalty imposed.	Waiver Application was filed by the Company for delayed compliance with Regulation 33 of SEBI LODR Regulations, 2015 and BSE approved the waiver for the SOP Penalty imposed.
3.	The Company has filed the Disclosure for related party transactions for the half year ended March 2023 as on 12th June 2023 whereas the same was required to be filed on 2nd June 2023. Late submission of RPT by 10 days	<b>For the financial year ended 31<sup>st</sup> March, 2023</b>	Regulation 23(9) 2nd proviso of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Disclosure of RPT for half year ended on 31st March, 2023 was filed on 12th June, 2023 but the same was required to be filed on the date of publication of its financial results.	The Company has filed the Disclosure for related party transactions for the half year ended March 2023 on 12th June 2023. (Late submission of RPT by 10 days)	The Company has filed the Disclosure for related party transactions for the half year ended March 2023 as on 12th June 2023. Late submission of RPT by 10 days
4.	Mr. Rohit Gupta appointed as Additional Director in Board Meeting held on 30/03/2023 and his appointment was regularized, beyond the prescribed period, the appointment was approved by members in General Meeting on 23/09/2023.	<b>For the financial year ended 31<sup>st</sup> March, 2024</b>	Regulation 17(1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Mr. Rohit Gupta appointed as Additional Director in Board Meeting held on 30/03/2023 and he was regularized in General Meeting held on 23/09/2023	Mr. Rohit Gupta appointed as Additional Director in Board Meeting held on 30/03/2023 and his appointment was regularized, beyond the prescribed period, the appointment was approved by members in General Meeting on 23/09/2023. The	Mr. Rohit Gupta was appointed as Additional Director in Board Meeting held on 30/03/2023 and his appointment was regularized, beyond the prescribed period, the appointment was approved by members in General



					Company delayed in compliance with regularization of the Independent Director as it was beyond the Control of the Company.	Meeting on 23/09/2023
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I, hereby report that, during the Review Period, the Compliance status of Vani Commercials Limited with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/Remarks by PCS*
1.	<u>Secretarial Standards:</u> 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).	Yes	
2.	<u>Adoption and timely updation of the Policies:</u> <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	



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 redirects to the relevant document(s)/section of the website.</li> </ul>	Yes	
4.	<p><b><u>Disqualification of Director(s):</u></b></p> <p>None of the directors of the listed entity are disqualified under Section 164 of Companies Act, 2013</p>	Yes	
5.	<p><b><u>Details related to subsidiaries of listed entities have been examined w.r.t.:</u></b></p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	<p>(a) Yes</p> <p>(b) Yes</p>	

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/during the financial year as prescribed in SEBI Regulations.</p>	Yes	
8.	<p><b><u>Related Party Transactions:</u></b></p> <p>(a) The listed entity has obtained prior approval of audit committee for all related party transactions;</p> <p>(b) 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.</p>	Yes	



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	
10.	<p><b><u>Prohibition of Insider Trading:</u></b></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) 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 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.</p>	Yes	



12.	<u>Additional Non-compliances, if any:</u>  No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	
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\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

**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 Prachi Bansal & Associates**



*[Handwritten signature]*

**Place: Kanpur  
Date: 29.05.2025**

**Prachi Bansal  
Proprietor  
ACS No.: 43355 CP No.: 23670  
UDIN: A046116G000409094  
PR No.: 3702/2023**