

Dated: 27th May, 2022

To
The Secretary,
Corporate Relationship Department
BSE Limited,
Phiroze Jeejeebhoy Towers, 'A' wing
Dalal Street, Fort Mumbai – 400 021

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2022 as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Ref: Swastika Investmart Limited; BSE Scrip Code 530585; ISIN: INE691C01014

Pursuant to Regulation 24A of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed the Annual Secretarial Compliance Report issued by L.N. Joshi & Company, Practicing Company Secretaries, for the year ended March 31, 2022.

This is for your information and records.

Thanking you,

FOR SWASTIKA INVESTMART LIMITED



Shikha Bansal
Company Secretary & Compliance Officer
M. No. A36520

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731-6644000, 3345000

Regd. Off. : Flat No. 18, North Wing, Madhaveswar Co-op. Hsg. Society, S.V. Road, Andheri (W), Mumbai-400058 ☎ 022-26254568-69

✉ info@swastika.co.in 🌐 www.swastika.co.in CIN : L 65910 MH 1992 PLC 067052

Swastika Group : Member of NSE, BSE, NCDEX, MCX, MSEI DP : NSDL & CDSL



L N JOSHI & CO.

PRACTISING COMPANY SECRETARY

122, Krishna Business Centre, 11, P.U. 4, Next to Medanta Hospital,
Rasoma Square, Indore - 452010 (M.P.) | Ph.: (0731) 4266708, 4959087

L N Joshi

M. Com., LL.B. (Hons), FCS
Insolvency Professional

Cell

+91 94250 60308

E-mail

lnjoshics@gmail.com

To,
The Board of Directors,
SWASTIKA INVESTMART LIMITED
CIN: L65910MH1992PLC067052
Registered Office:
Flat No18 Floor 2 North Wing Madhaveshwar Coop Hsg Society Ltd
Madhav Nagar, 11/12 S V Road Andheri W Mumbai
Mumbai City MH 400058 IN

Sub: Annual Secretarial Compliance Report for the Financial Year 2021-22 under Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

I have been engaged by **SWASTIKA INVESTMART LIMITED** (hereinafter referred to as the 'Company') [CIN: L65910MH1992PLC067052] whose equity shares are listed on BSE Limited, to conduct an audit in terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019 and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the Management of the Company to maintain records, devise proper systems to ensure compliance with the provisions of all the applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

My responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

My audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report duly signed by me is enclosed.

Place: Indore
Date: 10th May, 2022

For L.N. Joshi & Company
Company Secretaries



L.N. Joshi
Proprietor

FCS: 5201, C P No: 4216





L N JOSHI & CO.

PRACTISING COMPANY SECRETARY

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**ANNUAL SECRETARIAL COMPLIANCE REPORT
OF**

**SWASTIKA INVESTMART LIMITED
FOR THE YEAR ENDED 31ST MARCH, 2022**

[Under Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I, L.N. Joshi, proprietor of M/s L N Joshi and Co., Practicing Company Secretaries have examined:

- all the documents and records made available to me and explanation provided by **SWASTIKA INVESTMART LIMITED** ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchange(s),
- website of the listed entity, i.e. www.swastika.co.in
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March, 2022 (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 there under; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued there under, 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; **[Not Applicable as there was no reportable event during the financial year under review]**



L N Joshi

- 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 as there was no reportable event during the financial year under review];**
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not Applicable as there was no reportable event during the financial year under review];**
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **[Not Applicable as there was no reportable event during the financial year under review]**
- g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013 and the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **[Not Applicable as there was no reportable event during the financial 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, 2018;
- j) Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992
- k) Securities and Exchange Board of India (Stock – Brokers) Regulations, 1992
- l) Securities and Exchange Board of India (Research Analysts) Regulations, 2014
- m) Securities and Exchange Board of India (Investment Advisers) Regulations, 2013
- n) Securities and Exchange Board of India (Intermediaries) Regulations, 2008

and circulars/ guidelines issued there under; and based on the above examination, I hereby report that, during the Review Period:

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

Sr. No	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Pursuant to Regulation 30 read with Part A of Para A of Schedule III of SEBI (LODR) Regulations, 2015, the listed entity shall disclose to the exchange outcome of meeting of Board of Directors held for the purpose of approval of financial results within 30 minutes of the Closure of meeting.	Audited financial results for year ended 31 st March 2021 was not filed within 30 minutes of conclusions of Board Meeting.	Outcome of Board Meeting for approval of Audited financial results for year ended on 31 st March, 2021 was filed within 30 minutes of conclusion however financial results was uploaded 40 minutes delay.

2.	Non-compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for quarter ended June 2021.	Due to inadvertently Standalone Auditor Report Submitted instead of Limited Review report but company has declared unaudited result and auditors has also given Limited review report for the same.	The Company has rectified the error and uploaded the revised results with exchange.
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- b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under insofar as it appears from my examination of those records.
- c) The following are the details of actions taken against the listed entity/ its promoters/ directors either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued there under

Sr. No	Action taken by	Details of Violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any
01	BSE Limited	Non-compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 for quarter ended June 2021 Observations: Standalone Auditor Report Submitted instead of Limited Review	BSE Limited imposed fines of Rs. 53100/- as per SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated January 22, 2020	The Company has submitted reply to BSE Ltd for waiver of fine imposed by Exchange. Application for the same is pending with BSE Ltd.

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

S. No	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended (The years are to be mentioned)	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
			Nil	



There was no event of appointment/re-appointment/resignation of Statutory Auditor of the listed entity and its material subsidiaries during the year under review. Further, in terms of SEBI circular no. CIR/CFD/CMD1/114/2019 dated October 18, 2019, the listed entity and its material subsidiaries have suitably modified the terms of appointment of the auditor to give effect to clause 6(A) and 6(B) of the circular in respect of appointment of Auditor, to the extent applicable.

Place: Indore
Date: 10th May, 2022

For L.N. Joshi & Company
Company Secretaries



L.N. Joshi
Proprietor



FCS: 5201, C P No: 4216
UDIN: F005201D000278122
Peer Review No. 1722/2022