



Company Secretary in Practice  
Membership: ACS 47040  
Certificate of Practice: 17217

**DIVYA MOHTA**

*29, Strand Road, Kolkata – 700001*

Mobile : 9830971919

Email : dmohta92@gmail.com

## **SECRETARIAL COMPLIANCE REPORT**

**APEX CAPITAL MARKETS LIMITED FOR THE YEAR ENDED MARCH 31, 2023**

I, DIVYA MOHTA, have examined:

- a. All the documents and records made available to me, and explanation provided by **M/s. Apex Capital Markets Limited ('the Listed Entity')**,
- b. The filings/ submissions made by the Listed Entity to the stock exchange,
- c. Website of the Listed Entity and
- d. Any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended March 31, 2023 ('Review Period') 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'), 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: -

1. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - **Not Applicable to the Listed Entity;**
3. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 - **Not Applicable to the Listed Entity during the Review period;**
4. The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018-**Not Applicable to the Listed Entity;**
5. The Securities and Exchange Board of India (Shared Based Employee Benefits and Sweat Equity) Regulations, 2021-**Not Applicable to the Listed Entity;**



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1. The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021;
2. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

I 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.	<b>Secretarial Standards:</b> 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	NIL
2.	<b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"><li>▪ All applicable policies under SEBI Regulations are adopted with the approval of the Board of Directors of the Listed Entity.</li><li>▪ All the policies are in conformity with SEBI Regulations and have been reviewed &amp; timely updated as per the Regulations/Circulars/ Guidelines issued by SEBI.</li></ul>	Yes	NIL
3.	<b>Maintenance and disclosures on Website:</b> <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	NIL
4.	<b>Disqualification of Director:</b> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	NIL

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Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS*
5.	<b>Details related to Subsidiaries of Listed Entities have been examined w.r.t.:</b> <ul style="list-style-type: none"><li>▪ Identification of material subsidiary Companies</li><li>▪ Disclosure requirement of material as well as other subsidiaries</li></ul>	N.A	The Listed Entity does not have any Subsidiary
6.	<b>Preservation of Documents:</b> 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	NIL
7.	<b>Performance Evaluation:</b> 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	NIL
8.	<b>Related Party Transactions:</b> <ul style="list-style-type: none"><li>a. The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or</li><li>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.</li></ul>	N.A	The Listed Entity has entered into Related Party Transactions as mentioned in its Financial Statements and the same has been approved by the Audit Committee.



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Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS*
9.	<b>Disclosure of events or information:</b> 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	NIL
10.	<b>Prohibition of Insider Trading:</b> The Listed Entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	NIL
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> No Actions taken against the Listed Entity/ its Promoters/ Directors/Subsidiaries either by SEBI (including under the Standard Operating Procedures issued by SEBI through various Circulars) under SEBI Regulations and Circulars/ Guidelines issued thereunder.	Yes	NIL
12.	<b>Additional Non-compliances, if any:</b> No additional non-compliance observed for all SEBI Regulation/ Circular/Guidance notes etc.	Yes	NIL
13.	Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019	N.A	N.A



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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 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	Management response	Remarks
NIL										

- (b) The Listed Entity has taken the following actions to comply with the observations made in 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/ Remarks of the Practicing Company Secretary	Management response	Remarks
NIL										

Place: Kolkata

Date: September 14, 2023

**DIVYA MOHTA**  
29, Strand Road  
Kolkata - 700001  
Practising Company Secretary  
ACS 17217

UDIN: A047040E001007175

Divya Mohta  
CP No: 17217

Peer Review Regn : 2773/2022