

Parveen Rastogi & Co. Company Secretaries

ANNUAL SECRETARIAL COMPLIANCE REPORT

Secretarial Compliance Report of M/S ATLAS JEWELLERY INDIA LIMITED for the financial year ended 31ST MARCH, 2023

We have conducted the review of the compliance of the applicable statutory provisions and the adherence togood corporate practices by ATLAS JEWELLERY INDIA LIMITED (hereinafter referred as 'the listed entity'), having its Registered Office at JA-710, 7th Floor, DLF Tower "A", Plot No.10, Jasola District, New Delhi-110025. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations 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, agentsand authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

- I, **Parveen Kumar Rastogi**, Proprietor of M/s Parveen Rastogi & Co., have examined:
 - (a) all the documents and records made available to us and explanation provided by M/s ATLAS JEWELLERY 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 financial year ended 31st March, 2023 ("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 Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

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The Specific Regulations, whose provisions and the circulars/guidelines is sued the reunder, 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 (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 Reporting Period}
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; {Not Applicable to the Company during the Reporting Period}
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; {Not Applicable to the Company during the Report Period}
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations, 2016
- (i) Securities and Exchange Board of India (Depository Participant) Regulations, 2018;

and circulars/ guidelines issued thereunder.

Based on the above examination, I 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:

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

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II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries asper SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS					
1.	Compliances with the following conditions while appointing/re-appointing an auditor							
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or							
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or							
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the auditreport for such financial year.							
2.	Other conditions relating to resignation of sta	atutory auditor						
	i. Reporting of concerns by Auditor with respect to the listed entity/its materia subsidiary to the AuditCommittee:	n NA						

a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non- cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA NA	
b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.	NA	
c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of the stiems.	NA f	
information: The auditor has provided an appropriate		
The auditor has provided an appropriate		

disclaimerin its audit report, which is in accordance withthe Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
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3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/	NA	
	CFD/CMD1/114/2019 dated 18th October, 2019.		

^{*}Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

III. I hereby report that, during the review period the compliance status of the listed entity is appended asbelow :

Sr. No.	Particulars	Complian ceStatus (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 of India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	

Sr. No.	Particulars	Complian ceStatus (Yes/No/ NA)	Observations /Remarks by PCS*
2.	Adoption and timely updation of the Policies:		
	• All applicable policies under SEBI	Yes	
	Regulations areadopted with the approval		
	of board of directors ofthe listed entities	Yes	
	All the policies are in conformity with	103	
	SEBI Regulations and have been reviewed		
	& updated on time, as per the		
	regulations/circulars/guidelines issued by		
	SEBI		The second secon



3.	Maintenance and disclosures on Website:		
	 The Listed entity is maintaining a functional 	Yes	
	website	Yes	
	 Timely dissemination of the documents/ information under a separate section on the website 	Yes	*.
	 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 		
4.	Disqualification of Director:		
	None of the Director(s) of the Company is/ are disqualifiedunder Section 164 of Companies Act, 2013as confirmedby the listed entity.	Yes	
5.	Details related to Subsidiaries of listed		
	entities havebeen examined w.r.t.: (a) Identification of material subsidiary companies	NA	
	(b) Disclosure requirement of material as well as	NA	
	other subsidiaries		
6.	Preservation of Documents:	V	
	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations	1	
	and disposal of records as per Policy of		
	Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
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Particulars	Complian ceStatus (Yes/No/ NA)	Observatio ns/ Remarks by PCS*
Performance Evaluation:		
The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committeesat the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
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 	Yes Not Applicable	
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 the reunder.	Yes	
Prohibition of Insider Trading:		şi şi
The listed entity is in compliance with Regulation 3(5) &3(6)SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
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	Yes	
	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committeesat the start of every financial year/during the financial year as prescribed in SEBI Regulations. 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. 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 prescribedthereunder. Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) &3(6)SEBI (Prohibition of Insider Trading) Regulations, 2015. Actions taken by SEBI or Stock Exchange(s), it 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/	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committeesat the start of every financial year/during the financial year as prescribed in SEBI Regulations. 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. 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 prescribedthereunder. Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) &3(6)SEBI (Prohibition of Insider Trading) Regulations, 2015. 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/

	under separate paragraph herein.		
12.	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:

- Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- Our responsibility is to report 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 Parveen Rastogi & Co. (Company Secretaries)

Parveen Kumar Rastogi

(Proprietor) M. No.: F4764 COP. No.: 26582

Place: New Delhi Date: 30/05/2023

UDIN:F004764E000420861