

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
CHHAYA PRAKASHANI LIMITED
(Formerly known as CHHAYA PRAKASHANI PRIVATE LIMITED)
CIN: U22122WB2006PLC111821
1, Bidhan Sarani, College Street,
Kolkata, WB-700073

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CHHAYA PRAKASHANI LIMITED** (Formerly known as CHHAYA PRAKASHANI PRIVATE LIMITED) (herein after called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2022 according to the provisions of:

- (i) The Companies Act, 2013 ("the Act") and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable to the Company during the Audit Period);
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not applicable to the Company during the Audit Period);**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 **(Not applicable to the Company during the Audit Period);**
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 & The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the Audit Period);**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the Company during the Audit Period);**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client **(Not applicable to the Company during the Audit Period);**
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 & The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);** and
 - (h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
- (vi) Other Laws applicable specifically to the Company, identified and confirmed by the Company and relied upon by us are as under:
 - (a) The Press and Registration of Books Act, 1867;
 - (b) The Copyright Act, 1957 read with The Copyrights Rules, 2013;
 - (c) The Trade Marks Act, 1999 read with The Trade Marks Rules, 2017;
 - (d) The Information Technology Act, 2000;
 - (e) The Legal Metrology Act, 2009;

- (f) Delivery of Books and Newspapers (Public Libraries) Act, 1954; and
- (g) The Child Labour (Prohibition and Regulation) Act, 1986

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India
- (ii) The Listing Agreements entered into by the Company with the following Stock Exchange(s) **(Not applicable to the Company during the Audit Period)**;

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the other laws applicable on the Company.

During the financial year 2020-21, the Company could not spend the full amount on CSR. Therefore, the amount of Rs. 2,29,085 was remained unspent. The said unspent amount was transferred by the Company to funds specified in Schedule VII of the Act in the year under review in due compliance with the provisions of section 135 of the Act read with rules made thereunder.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Non-Executive Directors and Independent Directors.

Adequate notice(s) were given to all directors regarding holdings of Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance to all Directors and wherever short notice of the meeting was given, compliance of relevant provisions of the Companies Act, 2013 read with secretarial standards on Board meeting as issued by Institute of Company Secretaries of India with respect to attendance of Independent Directors in the meeting was adhered. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting;

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the Company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. During the year under review, the Company has obtained approval of the members by way of passing the Special Resolution at Annual General Meeting held on 13th September, 2021 for the following purposes:
 - a) Approval of fixation of borrowing power of Company upto Rs. 50 Crores (Rupees Fifty crores only) under section 180 (1) (c) of the Companies Act, 2013;
 - b) Approval of fixation of limits towards creation of charge on assets of Company upto Rs. 50 Crores (Rupees Fifty crores only) under section 180 (1) (a) of the Companies Act, 2013;
 - c) Approval of increase in investment limit of Company to the extent of Rs. 200 Crores (Rupees two Hundred Crores only) under section 186 of the Companies Act, 2013.
2. During the year under review, the Company purchased 10,89,087 equity shares of Edutor technologies India Private Limited ("Edutor") constituting 24.01% of total share capital of Edutor. Consequently, Edutor became an associate of the Company with effect from 20th December, 2021.

In March, 2021, the Company filed with the Hon'ble National Company Law Tribunal, Kolkata Bench ("NCLT") a Scheme of Amalgamation of Eurasia Publishing House Private Limited with the Company for approval of NCLT. The NCLT vide its order dated April 21, 2022 approved the said scheme of amalgamation.

For Suresh Gupta & Associates
Company Secretaries

Sd/-
Suresh Gupta (Proprietor)
FCS No: 5660
CP No: 5204
Peer Review Cert. No. 740/2020
UDIN: F005660D000368264

Date: May 23, 2022
Place: Noida

This report is to be read in conjunction with my letter of even date which is marked as 'Annexure A' and forms an integral part of this report.

ANNEXURE A

To,
The Members
Chhaya Prakashani Limited
(Formerly known as Chhaya Prakashani Private Limited)
CIN: U22122WB2006PTC111821
1, Bidhan Sarani College Street,
Kolkata, WB-700073

Our report of event date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company and our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Suresh Gupta & Associates
Company Secretaries

Sd/-
Suresh Gupta (Proprietor)
FCS No: 5660
CP No: 5204
Peer Review Cert. No. 740/2020
UDIN: F005660D000368264

Date: May 23, 2022
Place: Noida

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members

VIKAS PUBLISHING HOUSE PRIVATE LIMITED

CIN: U74899DL1971PTC005766

A-27, 2nd Floor, Mohan Co-operative Industrial Estate,
New Delhi-110044

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **VIKAS PUBLISHING HOUSE PRIVATE LIMITED** (herein after called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2022 according to the provisions of:

- (i) The Companies Act, 2013 ("the Act") and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings. **(Not applicable to the Company during the Audit Period)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not applicable to the Company during the Audit Period);**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 **(Not applicable to the Company during the Audit Period);**
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 & The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the Audit Period);**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the Company during the Audit Period);**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client **(Not applicable to the Company during the Audit Period);**
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 & The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);** and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**
- (vi) Other Laws applicable specifically to the Company, identified and confirmed by the Company and relied upon by us are as under:
 - (a) The Press and Registration of Books Act, 1867;
 - (b) The Copyright Act, 1957 read with The Copyrights Rules, 2013;
 - (c) The Trade Marks Act, 1999 read with Trade Marks Rules, 2017;
 - (d) The Information Technology Act, 2000;
 - (e) The Legal Metrology Act, 2009;
 - (f) The Delivery of Books and Newspapers (Public Libraries) Act, 1954; and
 - (g) The Child Labour (Prohibition and Regulation) Act, 1986

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (iii) The Listing Agreements entered into by the Company with the Stock Exchange(s) **(Not applicable to the Company during the Audit Period)**;

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the other laws applicable on the Company.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Non-Executive Directors and Independent Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

The Company being a wholly owned subsidiary of other Company, the provisions of Section 149(4) of the Act read with Rule 4 of The Companies (Appointment and Qualification of Directors) Rules, 2014 relating to appointment of minimum 2 Independent Directors are not applicable on the Company.

The Company being a material subsidiary of S Chand And Company Limited (a listed Company) is mandatorily required to have at least one independent director of such listed company on the Company's Board pursuant to Regulation 24(1) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company is duly complying the said provisions.

The term of Mr. Rajagopalan Chandrashekar, who was appointed as Independent Directors of the Company by the members at the Extra Ordinary General Meeting held on November 10, 2016, to hold office for a period of 5 (five) years i.e. up to November 09, 2021 had expired on November 09, 2021. Since, the Company is required to appoint only one Independent Director. Therefore, the Company did not re-appoint him and not appointed any other independent director.

During the year under review, the designation of Ms. Savita Gupta and Mr. Gaurav Kumar Jhunjhnuwala, were changed from Whole-time Director to Non-Executive Directors with effect from May 20, 2021.

Adequate notice(s) were given to all directors regarding holdings of Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance to all Directors and wherever short notice of the meeting was given, compliance of relevant provisions of the Act read with secretarial standard on Board Meeting as issued by The Institute of Company Secretaries of India with respect to attendance of Independent Directors in the meeting was adhered. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting;

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the members of the Company at their Annual General Meeting held on September 17, 2021 by way of special resolution approved the investment limit under section 186 of the Act, for an amount of upto Rs.50 crores (Rupees Fifty Crores Only).

Except the above there was no other specific event/action which would have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, standards, guidelines, etc.

For Suresh Gupta & Associates
Company Secretaries

Sd/-
Suresh Gupta (Proprietor)
FCS No: 5660
CP No: 5204
Peer Review Cert. No. 740/2020
UDIN: F005660D000368286

Date: May 23, 2022
Place: Noida

This report is to be read in conjunction with my letter of even date which is marked as 'Annexure A' and forms an integral part of this report.

ANNEXURE A

To,
The Members
Vikas Publishing House Private Limited
CIN: U74899DL1971PTC005766
A-27, 2nd Floor, Mohan Co-operative Industrial Estate,
New Delhi-110044

Our report of event date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company and our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Suresh Gupta & Associates
Company Secretaries

Sd/-
Suresh Gupta (Proprietor)
FCS No: 5660
CP No: 5204
Peer Review Cert. No. 740/2020
UDIN: F005660D000368286

Date: May 23, 2022
Place: Noida

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2022

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies [Appointment and Remuneration of Managerial Personnel] Rules, 2014]

To,
The Members
NEW SARASWATI HOUSE (INDIA) PRIVATE LIMITED
CIN: U22110DL2013PTC262320
A-27, 2nd Floor,
Mohan Co-operative Industrial Estate,
New Delhi-110044

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **NEW SARASWATI HOUSE (INDIA) PRIVATE LIMITED** (herein after called "the Company"). Secretarial Audit 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 Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2022 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2022 according to the provisions of:

- (i) The Companies Act, 2013 ("the Act") and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings **(Not applicable to the Company during the Audit Period)**;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not applicable to the Company during the Audit Period)**;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 **(Not applicable to the Company during the Audit Period)**;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the Company during the Audit Period)**;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 **(Not applicable to the Company during the Audit Period)**;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the Company during the Audit Period)**;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client **(Not applicable to the Company during the Audit Period)**;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(Not applicable to the Company during the Audit Period)**; and
 - (h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period)**;
- (vi) Other Laws applicable specifically to the Company, identified and confirmed by the Company and relied upon by us are as under:
 - (a) The Press and Registration of Books Act, 1867;
 - (b) The Copyright Act, 1957 read with The Copyrights Rules, 2013;
 - (c) The Trade Marks Act, 1999 read with The Trade Marks Rules, 2017;
 - (d) The Information Technology Act, 2000;
 - (e) The Legal Metrology Act, 2009;
 - (f) The Delivery of Books and Newspapers (Public Libraries) Act, 1954; and
 - (g) The Child Labour (Prohibition and Regulation) Act, 1986

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with the Stock Exchange(s) **(Not applicable to the Company during the Audit Period)**;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the other laws applicable on the Company.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors and Independent Director. No change in the composition of the Board of Directors took place during the period under review.

Adequate notice(s) were given to all directors regarding holdings of Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance to all Directors and wherever short notice of the meeting was given, compliance of relevant provisions of the Companies Act, 2013 read with secretarial standard on Board Meeting as issued by The Institute of Company Secretaries of India with respect to attendance of independent director in the meeting or ratification of minutes by Independent Director was adhered. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the Company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. During the year under review, the members of the Company has approved the following, by way of passing Special Resolution:
 - a) Extension of tenure of existing loan agreement dated February 12, 2019 in relation to optionally convertible loan upto an amount of Rs. 5.00 crore (Rupees Five Crores Only) from Nirja Publishers & Printers Private Limited, a fellow subsidiary, for further period of 3(Three) years with effect from February 12, 2022 at an Extra Ordinary General Meeting held on Thursday 10, 2022.
2. The average net profit of the Company (calculated as per section 198 of the Act) made during the preceding three financial years (i.e. 2018-2019, 2019-2020 and 2020-2021) is negative. Accordingly, the Company was not required to spend any amount in CSR activities.
3. As the Paid Share Capital of the Company has increased to Rs. 13.67 crores, therefore Pursuant to the Provisions of Section 203 of the Companies Act, 2013 read with Rule 8 of the Companies (Appointment and Remuneration Personnel) Rule, 2014, Ms. Varsha Maheshwari, the Company has been appointed as a Company Secretary of the Company and Mr. Narander Kumar has been appointed as Chief Financial Officer of the Company with effect from 16.06.2021 .
4. M/s. J P Chawla & Co. LLP, Chartered Accountants (Firm Registration No. 001875N/N500025) were re- appointed as Statutory auditor of the Company in the Annual general Meeting held on 15th September, 2021 to hold office for a term of 5 (Five) consecutive years from the conclusion of 8th Annual general Meeting till the conclusion of 13th Annual General Meeting to be held in the year 2026.

Sd/-
Nikita Shukla
Practising Company Secretary
Membership No: A51403
COP No: 22855

Date: May 19, 2022
Place: New Delhi
UIDIN: A051403D000350768

This report is to be read in conjunction with my letter of even date which is marked as 'Annexure A' and forms an integral part of this report.

ANNEXURE A

To,
The Members
NEW SARASWATI HOUSE (INDIA) PRIVATE LIMITED
CIN: U22110DL2013PTC262320
A-27, 2nd Floor,
Mohan Co-operative Industrial Estate
New Delhi-110044

My report of event date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company and my responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Sd/-
Nikita Shukla
Practising Company Secretary
Membership No: A51403
COP No: 22855

Date: May 19, 2022
Place: New Delhi
UIDIN: A051403D000350768