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CIN: L85110KA1993PLC015091

Friday, 30th May, 2025

Department of Corporate Services (Listing) BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400 001 Scrip Code - 532413	Listing Department National Stock Exchange of India Limited 5 th Floor, Exchange Plaza Bandra (E), Mumbai - 400 051 Scrip Symbol - CEREBRAINT
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Dear Sirs

Sub: Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2025:

As per the Regulation 24A of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 we are hereby submitting the Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2025.


Kindly take this on your records and consider as compliance with the Listing Regulations and SEBI Guidelines.

Thanking you

Yours faithfully

For Cerebra Integrated Technologies Limited

SURBHI
JAIN

 Digitally signed by SURBHI JAIN
Date: 2025.05.30 22:01:41 +05'30'

Surbhi Jain

Company Secretary & Compliance Officer

M. No. –A58109

PARAMESHWAR G. BHAT

B.Com., LLB, ML, MBA, FCS

Company Secretary

496/4, II Floor, 10th Cross
Near Bashyam Circle, Sadashivanagar,
Bangalore - 560 080
Tel : +91 80 23610847
Telefax : +91 80 41231106
e-mail : parameshwar@vjkt.in
parameshwar.g.bhat@gmail.com

**SECRETARIAL COMPLIANCE REPORT OF
CEREBRA INTEGRATED TECHNOLOGIES LIMITED
L85110KA1993PLC015091
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025**

I, Parameshwar G Bhat, Practicing Company Secretary, have examined:

- (a) all the documents and records made available to us and explanation provided by Cerebra Integrated Technologies 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, 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 SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (LODR) 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;

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021

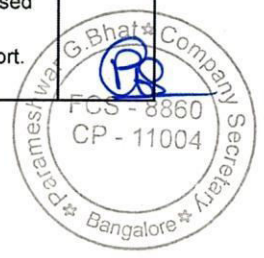
(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) other regulations as applicable and circulars/ guidelines issued thereunder;

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 thereunder, except in respect of matters specified below:

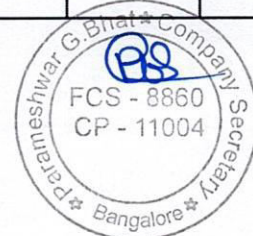
Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
1.	The Listed Entity shall disclose proper details in CG report	Chapter IV Regulation 27 (2) (a) SEBI (LODR) Regulations, 2015	Incorrect disclosure w.r.t to Audit Committee Composition in CG report filed for quarter ended 31st March, 2024	SEBI – Supervision Enforcement and Complaints (SEC-5) and Corporation finance Depart	Administrative Warning by SEBI	Incorrect disclosure w.r.t to Audit Committee Composition in CG report filed for quarter ended 31st March, 2024	No fine levied	Incorrect disclosure w.r.t to Audit Committee Composition in CG report filed for quarter ended 31st March, 2024	Given proper clarification to SEBI and stock Exchange and filed revised CG report.	The Listed Entity shall disclose proper details in all return



				ment (CFD)						
2.	The Audit Committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between two meetings.	Regulation 18(2)(a) of SEBI (LODR) Regulations, 2015	Gap of more than 120 days between the two meetings of Audit Committee i.e. there was a gap of 181 Days between the Audit Committee Meeting held on 14.02.2024. and 13.08.2024	BSE & NSE	NSE & BSE have Issued warning letter	Gap of more than 120 days between the two meetings of Audit Committee	No fine levied	Listed Entity had deviated from the compliance requirement of Regulation 18(2)(a) of SEBI (LODR) Regulations, 2015. Since it was the 1 st time, the BSE and NSE have not levied any fine.	Listed Entity had given clarification to NSE and BSE regarding the reasons for the delay in convening the Audit Committee meeting.	The Listed Entity shall convene the Audit Committee meetings under Regulation 18(2)(a) of SEBI (LODR) Regulations, 2015 within the prescribed time.
3.	Listed Entity shall have to appoint new Independent director at the earliest but not later than three months from the date of such vacancy.	Regulation 25 of SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. Listed Entity has to appoint New Independent Director on or before 3 months from the date of such vacancy. The Listed Entity had	No action taken by BSE & NSE	No action taken by BSE & NSE	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. Listed Entity has to appoint New Independent Director on or before 3 month from	No fine levied	Listed Entity had noncompliance of Regulation 25 of SEBI (LODR) Regulations, 2015 by delay of one day in appointment of Independent Director.	The Listed Entity has taken necessary action and ensured compliance of Regulation 25 and has appointed Independent Director	The Listed Entity should appoint the Independent Director within the prescribed time.

			appointed 3 Independent Directors in the Board meeting held on 13 th August, 2024, i.e. after 3 months period, which was a noncompliance of Regulation 25 of SEBI (LODR) Regulations, 2015.			the date of such vacancy. The Listed Entity had appointed 3 Independent Directors in the Board meeting held on 13 th August, 2024, i.e. after 3 months period, which was a noncompliance of Regulation 25 of SEBI (LODR) Regulations, 2015.			August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024.	
4.	The composition of Board of Directors of the Listed Entity shall be as follows: (a) Board of Directors shall have an optimum combination of executive and non-executive Directors with at least one Woman Director and not less than fifty per cent of the Board of Directors	Regulation 17 of SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. 3 Independent Directors were appointed in the Board meeting held on 13 th August, 2024 and subsequently approved in the Annual General Meeting held	No action taken by BSE & NSE	No action taken by BSE & NSE	From 13 th May 2024 to 12 th August, 2024, the Board composition was not in compliance with Regulation 17 of SEBI (LODR) Regulations, 2015	No fine levied	From 13 th May 2024 to 12 th August, 2024, the Board composition was not in compliance with Regulation 17 of SEBI (LODR) Regulations, 2015.	The Listed Entity has taken necessary action and ensured compliance of Regulation 17(1) b and has appointed Independent Directors on 13 th August, 2024 in	The Listed Entity should ensure the compliance within the prescribed time.

	shall comprise of non-executive Directors		on 28 th September 2024 beyond a period of 3 months duration.						the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024.	
5.	The Audit Committee shall have at least 2/3 rd Independent Directors as members.	Regulation 18 SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. 3 Independent Directors were appointed in the Board meeting held on 13 th August, 2024 and subsequently approved in the Annual General Meeting held on 28 th September 2024 beyond a period of 3 months duration. During the said period from 13 th May 2024 to 12 th August,	No action taken by BSE & NSE	No action taken by BSE & NSE	The constitution of Audit Committee is not in compliance with Regulation 18 of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	No fine levied	The constitution of Audit Committee is not in compliance with Regulation 18 of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	The Listed Entity has taken necessary action and ensured compliance of Regulation 18 and has appointed Independent Directors on 13 th August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September	The Listed Entity should ensure the compliance within the prescribed time.

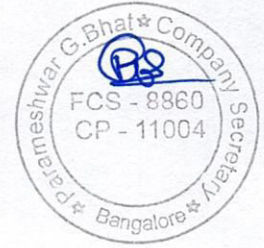


			2024, the Audit Committee was not duly constituted.						er 2024. Further, reconstituted the Committee on 13 th August, 2024	
6.	The Nomination and Remuneration Committee shall have only non-executive directors on Board and 2/3 rd of these directors shall be Independent Directors. The Chairperson of Nomination and Remuneration Committee shall be an Independent Director only.	Regulation 19(1) and (2) SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. 3 Independent Directors were appointed in the Board meeting held on 13 th August, 2024 and subsequently approved in the Annual General Meeting held on 28 th September 2024 beyond a period of 3 months. During the said period, there were only 2 Executives Directors on Board. Therefore, the Committee was not duly constituted.	No action taken by BSE & NSE	No action taken by BSE & NSE	The constitution of Nomination and Remuneration Committee is not in compliance with the Regulation 18 of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	No fine levied	The constitution of Nomination and Remuneration Committee is not in compliance with the Regulation 19(1) and (2) of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	The Listed Entity has taken necessary action and ensured compliance of Regulation 19(1) and (2). has appointed Independent Directors on 13 th August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024. Further,	The Listed Entity should ensure the compliance within the prescribed time.

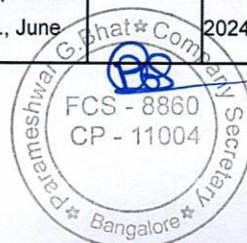
									reconstituted the Committee on 13 th August, 2024	
7.	The Risk Management Committee shall have minimum 3 members with majority of them being Board of Directors, including at least one Independent Director.	Regulation 21(2) SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. 3 Independent Directors were appointed in the Board meeting held on 13 th August, 2024 and subsequently approved in the Annual General Meeting held on 28 th September 2024 beyond a period of 3 months. The Risk Management Committee was not duly constituted.	No action taken by BSE & NSE	No action taken by BSE & NSE	The constitution of Risk Management Committee is not in compliance with the Regulation 21(2) of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	No fine levied	The constitution of Risk Management Committee is not in compliance with the Regulation 21(2) of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	The Company has taken necessary action and ensured compliance of the Regulation 21 and has appointed Independent Directors on 13 th August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024. Further, reconstituted the Committee on 13 th August, 2024.	The Listed Entity should ensure the compliance within the prescribed time.



8.	The Stakeholders Relationship Committee shall have minimum 3 members with majority of them being Board of Directors, including at least one Independent Director.	Regulation 20 SEBI (LODR) Regulations, 2015	3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. 3 Independent Directors were appointed in the Board meeting held on 13 th August, 2024 and subsequently approved in the Annual General Meeting held on 28 th September 2024 beyond a period of 3 months. The Stakeholders Relationship Committees was not duly constituted.	No action taken by BSE & NSE	No action taken by BSE & NSE	The constitution of Stakeholders Relationship Committee is not in compliance with the Regulation 20. of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	No fine levied	The constitution of Stakeholders Relationship Committees is not in compliance with the Regulation 20 of the SEBI (LODR) Regulations, 2015 from 13 th May 2024 to 12 th August, 2024.	The Company has taken necessary action and ensured compliance of the Regulation 20 and appointed Independent Directors on 13 th August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024. Further, reconstituted the Committee on 13 th August, 2024.	The Listed Entity should ensure the compliance within the prescribed time.
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9.	Audit committee of Listed Entity should perform the roles and responsibilities as described under the SEBI LODR Regulations read with its Schedules.	Regulation 18(3) of SEBI (LODR) Regulations, 2015 and Part C of Schedule II	The Annual Financials and Quarterly Financials for the year ended 31.03.2024 were not approved by the Audit Committee before the approval by the Board of Directors at their meeting held on 29.05.2024	No action taken by BSE & NSE	No action taken by BSE & NSE	As there was no proper Audit Committee constituted due to the resignation of all the existing Independent Directors, the Audit Committee Meeting was not convened for approval and recommending the Annual Financials and the Financials for the Year & Quarter ended 31.03.2024	No fine levied	Since all 3 Independent Directors resigned from the Board on 13 th May 2024 and there were no Independent Director on Board. Listed Entity had approved the financials and appointment of Auditors without the approval of Audit committee.	The Company has taken necessary action and ensured compliance of the Regulation 18(3) of SEBI (LODR) Regulations, 2015 and Part C of Schedule II and has appointed Independent Directors on 13 th August, 2024 in the Board and subsequently approved in the Annual General Meeting held on 28 th September 2024.	The Listed Entity should ensure the compliance within the prescribed time.
10.	The Listed Entity shall have proper Composition of Board as per Regulation 17 of SEBI (LODR)	Regulation 17(1) of SEBI (LODR) Regulations, 2015	Non-compliance of Regulation 17(1) for three consecutive quarters i.e., June 2024, September 2024 &	BSE & NSE	NSE & BSE have issued a show cause notice dated 20 th January, 2025 cautioning the Listed Entity on suspension of	Non-compliance of Regulation 17(1) for three consecutive quarters i.e., June	BSE Levied fine of Rs. 5,42,800/-	The Woman Independent Director had resigned from the Board of Listed Entity on 10 th February, 2024. Listed	Listed Entity has made the Appointment of Woman Independent Director at the	Listed Entity had appointed the Women Independent



Regulations, 2015		December, 2024 (i.e. Composition of Board)		trading of securities with effect from February 20, 2025 and cautioning that the scrips will be transferred to 'Z' / 'ZP' / 'ZY' group with effect from January 03, 2025	2024, September 2024 & December, 2024 (i.e. Composition of Board)		Entity was supposed to appoint the Woman Director before the end of June 24 quarter. Hence, there was a Non-compliance of Regulation 17(1) for three consecutive quarters i.e., June 2024, September 2024 & December, 2024 (i.e. Composition of Board). BSE had levied a penalty of Rs. 5,42,800/- but the same is not yet paid by the Listed Entity.	Board Meeting dated 13th February, 2025 and intimated the same to the NSE & BSE accordingly. Hence the suspension of trading of securities by the BSE and NSE got cancelled by the BSE and NSE.	Director on 13th February, 2025. The same was supposed to be approved by the Shareholders within 3 months from the date of appointment. Accordingly, the Postal Ballot notice was sent to all the shareholders for approving the appointment to of Women Independent Director on 10th April,
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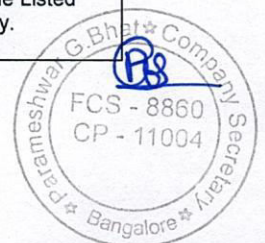
										2025 However, the said resolution got rejected and the Listed Entity shall take necessary steps to appoint new Women Independent Director. Also the Listed Entity shall arrange to pay the fine and to comply with the BSE directions.
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11.	The Listed Entity have to file Shareholding pattern to the Stock exchange within 21 days from the end of the quarter.	Regulation 31 (1) (b) SEBI (LODR) Regulations, 2015	There was delay of one day in submission of Shareholding Pattern	No action taken by BSE & NSE	No action taken by BSE & NSE	There was delay of one day in submission of Shareholding Pattern	No fine levied	Listed Entity has filed the Shareholding Pattern with one day delay.	Due to some technical issues there was a slight delay of 1 day in filing the same. However we have uploaded the same before the starting of trading hours of next working day.	Listed Entity should file all the returns with the prescribed time.
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(b) The Listed Entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31 st March, 2024	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.	From 11th April 2023 to 29th September 2023, the Board composition was not in compliance with Regulation 17 of SEBI (LODR) Regulations, 2015. The Listed Entity had paid the fine amount to the NSE	From 11th April 2023 to 29th September 2023, the Board composition was not in compliance with Regulation 17 of SEBI (LODR) Regulations, 2015. The Listed Entity had paid the fine amount to the NSE.	Regulation 17	From 11 th April 2023 to 29 th September 2023, the Board composition was not in compliance with Regulation 17 of SEBI (LODR) Regulations, 2015 & Fine of Rs. 4,00,000/- was levied by NSE and Rs.	The Listed Entity has taken necessary action and ensured compliance of Regulation 17(1) b and has appointed Independent Directors on 29 th September, 2023 in the	No confirmation received from the Listed Entity regarding the payment of fine. Listed Entity has taken the steps to comply with the regulations. However, there was a delay in the action taken by the Listed Entity.



				4,72,000/- (inclusive of GST) by BSE Limited.	Annual General Meeting.	
2.	The constitution of Audit Committee is not in compliance with Regulation 18 of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	The constitution of Audit Committee is not in compliance with Regulation 18 of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	Regulation 18	The constitution of Audit Committee is not in compliance with Regulation 18 of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023 & Fine of Rs. 3,76,000/- was levied by NSE and Rs. 2,17,120/- (inclusive of GST) by BSE Limited.	The Listed Entity has taken necessary action and ensured compliance of Regulation 18 and has appointed Independent Directors on 29 th September, 2023 in the Annual General Meeting. Further, reconstituted the Committee on 16 th October, 2023	No confirmation received from the Listed Entity regarding the payment of fine. Listed Entity has taken the steps to comply with the regulations. However there was a delay in the action taken by the Listed Entity.
3.	The constitution of Nomination and Remuneration Committee is not in compliance with the Regulation 19(1) and (2) of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	The constitution of Nomination and Remuneration Committee is not in compliance with the Regulation 19(1) and (2) of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	Regulation 19(1) and (2).	The constitution of Nomination and Remuneration Committee is not in compliance with the Regulation 18 of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023 and Fine of Rs. 2,17,120/- was levied by NSE and Rs. 2,17,120/- by BSE Limited.	The Listed Entity has filed waiver application before the Stock Exchanges. NSE has considered the application favourably for the consecutive quarters ended on June 30, 2023, September 30, 2023, and December 31, 2023 respectively and waived off the fine.	No documents produced for any clarification from BSE to this effect.
4.	The constitution of Risk Management Committee is not in compliance with the Regulation 21(2) of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	The constitution of Risk Management Committee is not in compliance with the Regulation 21(2) of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023. The Committee was reconstituted on 16 th October 2023.	Regulation 21(2).	The constitution of Risk Management Committee is not in compliance with the Regulation 18 of the SEBI (LODR) Regulations, 2015 from 11 th April, 2023 to 15 th October 2023 and penalty of Rs. 1,64,000/- was levied by NSE	The Listed Entity has taken necessary action and ensured compliance of Regulation 21 and has appointed Independent Directors on 29 th September, 2023 in the Annual General Meeting. Further,	No confirmation received from the Listed Entity regarding the payment of fine. Listed Entity has taken the steps to comply with the regulations. However, there was a delay in the action taken by the Listed Entity.

				and Rs. 1,93,520/- (inclusive of GST) by BSE Limited.	reconstituted the Committee on 16 th October, 2023	
5.	Once the Listed Entity falls under the List of Top 1000 Companies based on the market capitalization, they have to follow the guidelines even though they cease to be in the Top 1000 Companies List.	Once the Listed Entity falls under the List of Top 1000 Companies based on the market capitalization, they have to follow the guidelines even though they cease to be in the Top 1000 Companies List.	Regulation 43A	The web-link for Dividend Distribution Policy was not made available in the Annual Report for the year 2022-23 and penalty of Rs. 25,000/- was levied by NSE and Rs. 29,500/- by BSE Limited.	Listed Entity assured to take appropriate action.	No confirmation received from the Listed Entity regarding the payment of penalty.
6.	There was delay of one day in submission of RPT in XBRL mode.	There was delay of one day in submission of RPT in XBRL mode.	Regulation 23 (9)	There was delay of one day in submission of RPT in XBRL mode and penalty of Rs. 5,000/- was levied by NSE and Rs. 5,900/ (inclusive of GST) - by BSE Limited.	Listed Entity assured to take appropriate action in future filings.	No confirmation received from the Listed Entity regarding the payment.

(Note:

1. ~~Provide the list of all the observations in the report for the previous year along with the actions taken by the Listed Entity on those observations.~~
2. ~~Add the list of all observations in the reports pertaining to the periods prior to the previous year in case the Entity has not taken sufficient steps to address the concerns raised/ observations.~~



I. I hereby report that, during the review period the compliance status of the Listed Entity with the following requirements:

Sr. No.	Particulars	Compliance Status(Ye s/No/NA)	Observations /Remarks by PCS*
1.	<p>Secretarial Standards:</p> <p>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).</p>	NO	Compliances of the Listed Entity are the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI) are not satisfactory.
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the Listed Entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	YES	
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The Listed Entity is maintaining a functional website. • Timely dissemination of the documents/information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which 	NA	Listed Entity has not maintained a functional website during the review period.



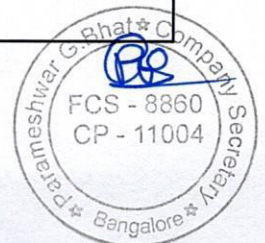
	redirects to the relevant document(s)/section of the website.		
4.	<p>Disqualification of Director(s):</p> <p>None of the Director(s) of the Listed Entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Listed Entity.</p>	No	<p>Mr. Ranganathan Venkatraman, Managing Director of the Company has been disqualified under Section 164 (2) (a) of the Companies Act, 2013 due to the non-filing of Annual Returns by Kranion Technologies Private Limited for the continuous period of 3 years i.e. from 31.03.2022 to 31.03.2024.</p>
5.	<p>Details related to subsidiaries of Listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	<p>YES</p> <p>NO</p>	<p>Website disclosure for the subsidiary companies are not made.</p>
6.	<p>Preservation of Documents:</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>	NO	<p>Original signed copies of the Minutes and other secretarial documents need to be complied.</p>

7.	Performance Evaluation: 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.	NO	No documents available for review.
8.	Related Party Transactions: (a) The Listed Entity has obtained prior approval of audit committee for all related party transactions; (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.	NA NA	There were no such transactions during the review period.
9.	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 thereunder.	YES	
10.	Prohibition of Insider Trading: The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	
11.	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/ guidelines issued thereunder (or) The actions taken against the Listed Entity/ its	YES	Notices have been issued by SEBI and the Stock Exchanges for various non-compliances during the year as mentioned in the above table.

	promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.		
12.	<p>Resignation of statutory auditors from the Listed Entity or its material subsidiaries:</p> <p>In case of resignation of statutory auditor from the Listed Entity or any of its material subsidiaries during the financial year, the Listed Entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by Listed entities.</p>	NA	During the period under review, there has been no change in the Statutory Auditors.
13.	<p>Additional Non-Compliances, if any:</p> <p>SEBI has conducted the investigation under Section 11C of the Securities and Exchange Board of India Act, 1992 and had issued final order on 30th January, 2025 under Section 19 of the SEBI Act, 1992 read with Sections 11(1),11(4), 11(4A), 11B(1), and 11B(2) of the SEBI Act and Rule 5 of the SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 with the following directions:</p> <p>i. Noticee No. 1, is hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of Five (5) years, from the date of coming into force of this order;</p> <p>ii. Noticee No. 2 and 3, are hereby restrained from accessing the securities market and further prohibited from buying, selling or</p>	NO	As per the information provided by the Listed Entity, all the Noticees except Noticee no. 4 have filed an appeal before the Securities Appellate Tribunal, Mumbai against the said order.



	<p>otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of Three (3) years, from the date of coming into force of this order;</p> <p>iii. Noticee No. 4 and 5, are hereby restrained from accessing the securities market and further prohibited from buying, selling or otherwise dealing in securities, directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of One (1) years, from the date of coming into force of this order;</p> <p>iv. Noticee No. 2 and 3 are hereby prohibited from holding any position as Director or Key Managerial Person of any other listed company for a period of one (1) year.</p> <p>v. The obligation of the Noticees, restrained/prohibited by this Order, in respect of settlement of securities, if any, purchased or sold in the cash segment of the recognized stock exchange(s), as existing on the date of this Order, are allowed to be discharged irrespective of the restraint/prohibition imposed by this Order. Further, all open positions, if any, of the Notices, restrained/prohibited in the present Order, in the F&O segment of the recognized stock exchange(s), are permitted to be squared off, irrespective of the restraint/prohibition imposed by this Order.</p> <p>vi. Further, Noticee No. 1 to 5, are hereby imposed with the following penalties, as specified;</p>		
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Noti cee No.	Name of Noticee	Provisio ns under which penalty imposed	Penalty
1	Cerebra Integrated Technolog y Limited (AAACC594 1K)	Sections 15A(a), 15HA & 15HB of SEBI Act	Rs.20,0 0,000/- (Rupees Twenty Lakh Only)
2	Mr. Ranganat han Venkatra man (ABOPR21 70F)	Sections 15HA & 15HB of SEBI Act	Rs. 15,00,00 0/- (Rupees Fifteen Lakh Only)
3	Mr. Vishwam urthy Phalanetr a Vishwamur thy Phalanetr a (AANPV216 2M)	Sections 15HA & 15HB of SEBI Act	Rs. 15,00,00 0/- (Rupees Fifteen Lakh Only)
4	Mr. Kishan S Rao, (ARXPK097 6D)	Sections 15HA & 15HB of SEBI Act	Rs. 6,00,000 /- (Rupee s Six Lakh Only)
5	Mr. H S Venkatesh , (AAHPV226 9D)	Sections 15HA & 15HB of SEBI Act	Rs. 6,00,000 /- (Rupee s Six


disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. Not Applicable

(Note: In case of non-compliance, details of such non-compliance need to be mentioned)

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 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 account of the Listed Entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

Place: Bangalore
Date: 28th May, 2025


Parameshwar G Bhat
Practicing Company Secretary
M. No.: 8860 COP No.: 11004
Peer Review Certificate No.: 5508/2024
UDIN: F008860G000478111

