

# DANGEE DUMS

**Date:** May 30, 2023

To,  
**The Listing Department**  
**National Stock Exchange of India Limited**  
Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra Kurla Complex, Bandra,  
Mumbai - 400 051 (East)

**SYMBOL: DANGEE**

**Sub.: Annual Secretarial Compliance Report for the year ended March 31, 2023**

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. CIR/CFD/CMDL/T7/201,9 dated 8<sup>th</sup> February 2019 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Annual Secretarial Compliance Report for the year ended on 31<sup>st</sup> March, 2023, issued by Mr. Devesh Khandelwal, Practicing Company Secretary, Ahmedabad.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,  
**For, DANGEE DUMS LIMITED**



**NILAM VIREN MAKWANA**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**



**Encl.: As above.**

**DANGEE DUMS LIMITED**

(Formerly Known as Aromen Hospitality Pvt Ltd)

**Registered Address :** 4/A, Ketan Society, Nr Sardar Patel Colony, Naranpura, Ahmedabad - 380014  
www.dangeedums.com | 079-2768 1878 / 98980 88885 | cs@dangeedums.com | **CIN Number :** L55101GJ2010PLC061983

# KHANDELWAL DEVESH & ASSOCIATES

COMPANY SECRETARIES

## SECRETARIAL COMPLIANCE REPORT OF DANGEE DUMS LIMITED FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2023

I, **Devesh Khandelwal, proprietor of Khandelwal Devesh & Associates, Company Secretaries** have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Dangee Dums Limited (CIN:- L55101GJ2010PLC061983)**(hereinafter referred as 'the listed entity'), having its Registered Office at 4/A, Ketan Society, Near Sardar Patel Colony, Naranpura Ahmedabad-380014, Gujarat. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my 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, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter

I, **Devesh Khandelwal, proprietor of Khandelwal Devesh & Associates, Company Secretaries** have examined:

- a) all the documents and records made available to me and explanation provided by Dangee Dums 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 year ended on March 31, 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 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: -

- 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 during the review period)**
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable during the review period)**
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable during the review period)**
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;
- i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not Applicable during the review period)**

and circulars/ guidelines issued thereunder;

and 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:

Sr. No.	Compliance Requirement (Regulations / circulars/ guide lines 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
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					



1.	Regulation 3(5) & 3(6) of Insider Trading) Regulations, 2015	SEBI (Prohibition of Insider Trading) Regulations, 2015	During the year till February 07, 2023, all entries to be maintained as per the prescribed regulations were entered into Excel format and hence is tamperable in nature.	-	-	Violation of compliance of Structured Digital Database (SDD) in terms of Regulation 3(5) and 3(6) of SEBI (PIT) Regulations, 2015	-	As per Para III (10) of this Report	The management clarified that initially the entries were maintained into Excel Format and to maintain it's non-tamperable nature, we strictly implemented the Password of File. Further, the Company has installed SDD software, which is non-tamperable.	-
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(b) The listed entity has taken the following actions to comply with the observations made in **previous** reports:

Sr. No.	Compliance Requirement (Regulations / circulars / guide lines 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
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1.	Regulation 33(3)	SEBI (LODR) Regulations, 2015	As per Regulation 33(3) of SEBI (LODR) Regulations, 2015, the listed entity has to submit results to the stock exchanges of last quarter i.e. 31.03.2021 on or before 30.06.2021 (extended till 30.06.2021 vide circular SEBI /HO/ DDHS/DDHS_Div1/P /CIR/2021/557 dated April 29, 2021). However, the Company has submitted the same	National Stock Exchange of India Limited (NSE)	Fine	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015	Rs.5,000/- (Rupees Five Thousand only)	The Company has failed to submit annual audited standalone financial results for the quarter and year ended 31.03.2021 to the National Stock Exchange (NSE) on or before 30.06.2021 (extended till 30.06.2021 vide circular SEBI /HO/ DDHS/DDHS_Div1/P /CIR/2021/557 dated April 29, 2021). The Company has failed to submit FQA NO 6 dated June 28, 2021 it is clarified that, "The Company shall file the outcome of the board meeting within thirty minutes from the end of the Board Meeting and not from the end of the day if in case the Board Meeting continues to the next day." Considering this, the company held its Board Meeting on June 30, 2021 which commenced at 6:00 P.M and the meeting was concluded on the day as	The Board would like to clarify that as per the NSE FQA NO 6 . vide circular dated June 28, 2021 it is clarified that, "The Company shall file the outcome of the board meeting within thirty minutes from the end of the Board Meeting and not from the end of the day if in case the Board Meeting continues to the next day." Considering this, the company held its Board Meeting on June 30, 2021 which commenced at 6:00 P.M and the meeting was concluded on the day as	The Company has paid penalty imposed by NSE on July 30, 2021



			on 01.07.2021. So, there was a delay of 1 day.					2021), and the business of the meeting accordingly violated was under consideration and the provisions of thereafter due to night Regulation 33 of curfew from 9:00 P.M as was SEBI (Listing Obligations and during that period, the Disclosure Requirements) company was unable to continue the meeting on Regulations, 2015. June 30, 2021 and because of The Company has the said time constraint the submitted the same said meeting was resumed on 01.07.2021. So, on July 01, 2021 and there was a delay of 1 day thus the outcome w.r.t. the Financial result under regulation 33 of SEBI (LODR) Regulation, 2015 was filled within 30 minutes from the end of the Board Meeting on July 01, 2021.		
2.	Regulation 33(3)	SEBI (LODR) Regulations, 2015	As per Regulation 33(3) of SEBI (LODR) Regulations, 2015, the listed entity has to submit results of second quarter i.e., 30.09.2021 on or before 14.11.2021. However, the Company has submitted the same	National Stock Exchange of India Limited (NSE)	Fine	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)	Rs.5,000/- (Rupees Five Thousand only)	The Company has failed to comply with the Regulation 33(3) of SEBI (LODR) Regulations, 2015, results to be submitted within forty-five days of end of each quarter, other than the last quarter.	The Board like to Clarify that the Board meeting for the quarter ended on 30.09.2021 was held within the stipulated time period in terms of regulation 33 of SEBI (LODR), but due to technical glitches at our end, the company was unable to submit the result of the	The Company has paid penalty imposed by NSE on December 12, 2021



			on 16.11.2021. So, there was a delay of 2 days.			ents) Regulation, 2015		The company has second quarter i.e., submitted the 30.09.2021 on or before financial result of 14.11.2021. Thus, the quarter ended on outcome w.r.t the financial 30.09.2021 on result as per regulation 33(3) 16.11.2021 to the of SEBI (LODR) Regulation, National Stock Exchange (NSE) so there was a delay of 2 days.	
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II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1.	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	<p>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</p> <p>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</p> <p>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</p>	N.A.	M/s. J.T. Shah & Co., Chartered Accountants, Ahmedabad has been re-appointed as a Statutory Auditor of the Company w.e.f. August 30, 2022 for a period of five years from the conclusion of 12 <sup>th</sup> Annual General Meeting ("AGM") till the conclusion of the 16 <sup>th</sup> AGM for the second tenure of 5 (five) years.



	quarter of such financial year as well as the audit report for such financial year.		
2.	<b>Other conditions relating to resignation of statutory auditor</b>		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	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	



	<p>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.</p> <p>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.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the 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.</p>	<p>NA</p> <p>NA</p> <p>NA</p>	
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/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	



III. 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 of India (ICSI).	Yes	-
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 board of directors of the listed entities</li> <li>● All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes  Yes	-
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 re- directs to the relevant document(s)/ section of the website</li> </ul>	Yes  Yes  Yes	-



4.	<b>Disqualification of Director:</b> None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5.	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	-
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	-
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	-



8.	<b>Related Party Transactions:</b>  (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.	Yes	-
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	-
10.	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	During the year till February 07, 2023, all entries to be maintained as per the prescribed regulations were entered into Excel format and hence is tamperable in nature <i>and in violation of compliance of Structured Digital Database (SDD) in terms of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations).</i>
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> 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.	Yes	-



12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	N.A.	-
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**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 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

Place: Ahmedabad

Date: 30/05/2023

For, Khandelwal Devesh & Associates  
Company Secretaries

Devesh Khandelwal

Proprietor

FCS:6897

COP:4202

UDIN: - F006897E000422158

PR No: - 863/2020