

PODDAR HOUSING AND DEVELOPMENT LIMITED

Registered Office: Unit No. 3-5, Neeru Silk Mills, Mathuradas Mill Compound
126 N M Joshi Marg, Lower Parel (West), Mumbai 400 013
Telephone: 022 6616 4444 | CIN: L51909MH1982PLC143066
E mail: cs.team@poddarhousing.com | Website: www.poddarhousing.com

Date: 15th May, 2025

To BSE Limited Phiroz Jeejibhoy Towers Dalal Street, Fort, Mumbai 400 001 Scrip Code : 523628	To The National Stock Exchange of India Exchange Plaza, 5 th Floor, Plot No. C/1 G Block, Bandra Kurla Complex, Bandra East, Mumbai 400 051 Scrip Symbol : PODDARHOUS
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Dear Sir / Madam

Subject: Certificate under Regulation 24 A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2024

Enclosed herewith please find a certificate dated 14th May, 2025 issued by **Shivam Agarwal & Associates, Practising Company Secretary** pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2024.

You are requested to take the above on record and acknowledge receipt.

Thanking you

For Poddar Housing and Development Limited



Haroon Mansuri
Company Secretary

Encl : a/a

SHIVAM AGARWAL & ASSOCIATES

E-31A, 1st Floor, Jawahar Park, Laxmi Nagar New Delhi-110092

Mail: csshivamagarwal@gmail.com M.No:9873796405

**Pursuant to Regulation 24A of SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Secretarial Compliance report of
PODDAR HOUSING AND DEVELOPMENT LIMITED
for the year ended MARCH 31, 2024.**

We have examined:

- (a) all the documents and records made available to us and explanation provided by **PODDAR HOUSING AND DEVELOPMENT LIMITED (CIN : L51909MH1982PLC143066)** ("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 certification,

for the year ended March 31, 2024 ("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 there under, 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**;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021 – **Not Applicable**;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021 – **Not Applicable**;
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 – **Not Applicable**;

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- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
and circulars/ guidelines issued thereunder from time to time;

And based on the above examination, we 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. **As per Annexure "A"**
- (b) The listed entity has taken the following actions to comply with the observations made in previous reports: **There was no observation made in previous reports**

Sr. No.	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Regulation/ CircularNo.	Deviations	Action Takenby	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Re-marks
NONE										

We further report that during the review period, there was no event of appointment / re-appointment / resignation of statutory auditor of the Company and the Company has complied with Para 6(A) and 6(B) of CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

We further report that, in terms of the circulars issued by BSE Limited and National Stock Exchange of India Limited on March 16, 2023 respectively, during the Review Period, the compliance status of the Company is appended as below:

Sr. No.	Particulars	Compliance Status (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 India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	None

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2.	<u>Adoption and timely Updation of the Policies:</u> - All applicable policies under SEBI Regulations are adopted with the approval of board of directors - 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	None
3.	<u>Maintenance and disclosures on Website:</u> - The Company 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 re-directs to the relevant document(s)/section of the website	Yes	None
4.	<u>Disqualification of Director:</u> None of the Director(s) of the listed entity are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Company.	Yes	None
5.	<u>To examine details related to subsidiaries of listed entity</u> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	None
6.	<u>Preservation of Documents:</u> 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	None
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors	Yes	None

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	and the Committees during the financial year as prescribed in SEBI Regulations.														
8.	<u>Related Party Transactions:</u> (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	None												
9.	<u>Disclosure of events or information:</u> 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	None												
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None												
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> Various actions taken by BSE and NSE for delay in declaration of audited/un-audited financial results for the quarters March 2023, June 2023 and September, 2023 by levying SOP fines on the Company and freezing the demat accounts of the promoters.	Yes	None												
12.	<u>Additional Non-compliances, if any:</u> As on 31 st March, 2024, the Company had four Directors as under : <table><tr><th>Sr. No.</th><th>Name</th><th>Designation</th></tr><tr><td>1</td><td>Mr. Dipak Kumar Poddar</td><td>Executive Chairman and Director</td></tr><tr><td>2</td><td>Mr. Rohitashwa Poddar</td><td>Managing Director</td></tr><tr><td>3</td><td>Mr. Uma Shankar</td><td>Independent</td></tr></table>	Sr. No.	Name	Designation	1	Mr. Dipak Kumar Poddar	Executive Chairman and Director	2	Mr. Rohitashwa Poddar	Managing Director	3	Mr. Uma Shankar	Independent	Yes	None
Sr. No.	Name	Designation													
1	Mr. Dipak Kumar Poddar	Executive Chairman and Director													
2	Mr. Rohitashwa Poddar	Managing Director													
3	Mr. Uma Shankar	Independent													

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4	Sharda Mr. Suman Kumar Verma	Director Independent Director		
The composition of the Board as on 31 st March, 2024 is not in compliance with Regulation 17 of the SEBI (LODR) Regulations, 2015				
The composition of various Committees as on 31 st March, 2024 is also not in compliance with Regulations 18,19 & 20 of the SEBI (LODR) Regulations, 2015				

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.	<u>Compliances with the following conditions while appointing/re-appointing an auditors</u> 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 audit report for such financial year.	NA NA NA	None None None
2.	<u>Other conditions relating to resignation of statutory auditors</u>		

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i.	Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	NA	None
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	None
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	None
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	NA	None
ii.	Disclaimer in case of non-receipt of information: 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.		

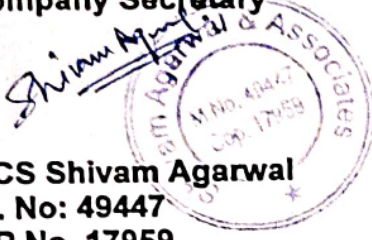
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3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	None
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For Shivam Agarwal & Associates
Company Secretary



ACS Shivam Agarwal

M. No: 49447

CP No. 17959

UDIN: A049447G00034020

Peer Review Certificate No. 2536/2022

Place: Delhi

Date: 14-05-2025

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 Rs. (excluding GST)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Re- marks
1	Delay in submission of audited financial results for the year ended 31 st March, 2023	Regulation 33	Delay in submission of audited financial results for the year ended 31 st March, 2023	BSE	SOP Fine	There was delay in Submission of audited financial results for the year ended 31 st March, 2023 with BSE and NSE	7,25,000	Nil	Nil	Nil
2.	Delay in submission of un-audited financial results for the quarter ended 30 th June, 2023	Regulation 33	Delay in submission of un-audited financial results for the quarter ended 30 th June, 2023	BSE	SOP Fine	There was delay in Submission of un-audited financial results for the quarter ended 30 th June, 2023 with BSE and NSE	5,25,000	Nil	Nil	Nil

3	Delay in submission of un-audited financial results for the quarter and half year ended 30 th September, 2023	Regulation 33	Delay in submission of un-audited financial results for the quarter and half year ended 30 th June, 2023	BSE	SOP Fine	There was delay in submission of un-audited financial results for the quarter and half year ended 30 th September, 2023	1,35,000	Nil	Nil	Nil
4	Delay in furnishing prior intimation about the meeting of the board of director	Regulation 29(2)/29(3)		BSE	SOP Fine		10,000	Nil	Nil	Nil
5	Non-submission of the voting results within the period provided under this regulation	Regulation 44(3)		BSE	SOP Fine		10,000	Nil	Nil	Nil
6	Non-compliance with disclosure of related party transactions on consolidated basis.	Regulation 23		BSE	SOP Fine		10,000	Nil	Nil	Nil

7	Non-compliance pertaining to delay in submission of reclassification application to stock exchanges	Regulation 31A(3)(a)		BSE	SOP Fine		Amount not determined	Nil	Nil	Nil
8	Non-submission of the statement on shareholder complaints within the period prescribed under this regulation or under any circular issued in respect of redressal of investor grievances	Regulation 13(3)		BSE	SOP Fine		9,000	Nil	Nil	Nil
9	Non-submission of shareholding pattern within the period prescribed	Regulation 31		BSE	SOP Fine		10,000	Nil	Nil	Nil

	Non-submission of the voting results within the period provided under this regulation	Regulation 44 (3)		BSE	SOP Fine					
10	Delay in/ non-disclosure of record date/ dividend declaration or non-compliance with ensuring the prescribed time gap between two record dates/ book closure dates	Regulation 42(2)/42(3)/ 42(4)/42(5)		BSE	SOP Fine		10,000	Nil	Nil	Nil
11	Late submission	Regulation 13(3)		NSE	SOP Fine		9,000	Nil	Nil	Nil
12	Late submission	Regulation 23(9)		NSE	SOP Fine		10,000	Nil	Nil	Nil

13	Late submission	Regulation 27 (2)		NSE	SOP Fine		28,000	Nil	Nil	Nil
14	Late submission	Regulation 31		NSE	SOP Fine		74,050	Nil	Nil	Nil
15	September 2020	Regulation 33		NSE	SOP Fine		50,000	Nil	Nil	Nil
16	March 2022	Regulation 33		NSE	SOP Fine		1,20,000	Nil	Nil	Nil
17	March 2023	Regulation 33		NSE	SOP Fine		7,75,000	Nil	Nil	Nil
18	June 2023	Regulation 33		NSE	SOP Fine		5,25,000	Nil	Nil	Nil

19.	September 2023	Regulation 33		NSE			1,35,000	Nil	Nil	Nil
20.	June 2023	Regulation 17 (1)		NSE			45,000	Nil	Nil	Nil
21.	June 2023	Regulation 19(1)/19(2)		NSE			18,000	Nil	Nil	Nil

