

SECRETARIAL AUDIT REPORT
Form No. MR-3
Of
JYOTIRGAMYA ENTERPRISES LIMITED
For the Financial Year ended 31st March, 2025

[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
Jyotirgamy Enterprises Limited
FO1, A-23, JDKD Corporate Park,
Mohan Cooperative Industrial Estate,
Mathura Road, New Delhi-110044

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **JYOTIRGAMYA ENTERPRISES LIMITED** (hereinafter called the Company) for the Financial Year (F.Y.) 2024-25. 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 **JYOTIRGAMYA ENTERPRISES LIMITED'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 day of March 2025 complied with the statutory provisions listed hereunder (with the exceptions mentioned hereinafter in this report) 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 **JYOTIRGAMYA ENTERPRISES LIMITED** for the financial year ended on **31st day of March, 2025** 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 there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;



Anuj Gupta
at

- 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 during period under review)
- v. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz:-
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
 - The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;(Not applicable during period under review)
 - The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable during period under review)
 - 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;
 - The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable during period under review) and
 - The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable during period under review)
 - The Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - The Securities and Exchange Board of India (Depositories and Participants) Regulation, 2018
 - The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008(Not applicable during period under review)

I further report that during the audit period there were no any specific events/actions which has had a major bearing on the company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc. referred to above.

During the period under review, the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards, etc. mentioned above except to the extent as mentioned below:

- During the quarter ended June 30, 2024, the BSE levied a penalty on the Company pertaining to a clerical error in the filing of the Compliance Officer's details within the Reconciliation of Share Capital Audit Report, as mandated under Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018. Subsequently, the Company submitted an application seeking waiver of the said penalty, pursuant to which the BSE adjusted the penalty amount against the Annual Listing Fees payable for the financial year 2025-2026.

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

- Secretarial Standards issued by The Institute of Company Secretaries of India;



(ii) Listing Agreements entered into by the Company with BSE Limited.

We further report that –

During the Audit Period, there were no instances of:

- (i) Public/Right Preferential issue of shares / debentures/sweat equity, etc.
- (ii) Redemption / buy-back of securities
- (iii) Major decisions taken by the Members in pursuance to section 180 of the Companies Act, 2013.
- (iii) Merger/amalgamation/ reconstruction, etc.
- (iv) Foreign technical collaborations

We further report that during the Audit Period there was no event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

**For Anuj Gupta and Associates
(Company Secretaries)**



**CS Anuj Gupta
(Proprietor)**

**M.No: A31025
COP No: 13025**

**Peer Review Certificate No. 1126/2021
UDIN: A031025G000900212**

**Date: 31/07/2025
Place: New Delhi**

Annexure- I

To,

The Members

Jyotirgamy Enterprises Limited
FO1, A-23, JDKD Corporate Park,
Mohan Cooperative Industrial Estate,
Mathura Road, New Delhi-110044

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

1. Maintenance of the Secretarial Records, Registers is the responsibility of the management of the Company. Our responsibility is to express an opinion on these Secretarial Records based on our Audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of 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 the practices I 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. We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by Statutory Auditor and other designated professionals.
4. Wherever 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 law, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.



Anuj Gupta
21