

Secretarial compliance report of BDH Industries Limited for the year
ended 31st March, 2021

We, JHR & Associates, Practising Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by BDH Industries Limited (CIN L24100MH1990PLC059299) ("the Listed Entity"),
- (b) the filings/ submissions made by the listed entity to the Stock Exchange,
- (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 31st March, 2021 ("Review Period") in respect of compliance with the provisions of: -
 - a) Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - b) 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;- (Not Applicable during the review period)
- (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) Regulations, 2014; - (Not Applicable during the review period);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - (Not Applicable during the review period);
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; - (Not Applicable during the review period);
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.



and circulars/ guidelines issued thereunder; 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, except in respect of matter specified below: -

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Regulation 23(9) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Delay in filing of related party transactions under Regulation 23(9) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 30 th September 2020	<p>Fine of Rs 1,65,200/- was paid by the company to BSE Limited on 10th February 2021 pending disposal of request for exemption/ waiver.</p> <p>The company's representation for waiver of fine has been approved by the "Committee for Reviewing Representations for Waiver of Fines Levied under Standard Operating Procedure (SOP)" on 25th June 2021.</p>

(b) The Listed Entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from our examination of those records.



(c) The following are the details of action taken against the Listed Entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchange (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken e.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1.	BSE Limited	Disclosure of half yearly related party transactions: Regulation 23(9) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Fine imposed by BSE Limited: Rs 1,65,200/-	Fine was paid by the company to BSE Limited on 10 th February 2021 pending disposal of request for exemption/ waiver. The company's representation for waiver of fine has been approved by the "Committee for Reviewing Representations for Waiver of Fines Levied under Standard Operating Procedure (SOP)" on 25th June 2021.



(d) The Listed Entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended... <i>(The years are to be mentioned)</i>	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
Not Applicable				

Place: Thane

Date: 28-06-2021

For JHR & Associates

Company Secretaries



J.H. Ranade

Partner

FCS: 4317, CP: 2520

UDIN: F004317C000530469