



Ashok Kumar Daga

B. Com. (H), LLB., FCS
Practising Company Secretary

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Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
DDEV PLASTIKS INDUSTRIES LIMITED
2B, Pretoria Street,
Kolkata - 700071

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **DDEV PLASTIKS INDUSTRIES LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company'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, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st, March, 2024 complied with the statutory provisions listed hereunder 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.

I have examined the books, papers and other records maintained by **DDEV PLASTIKS INDUSTRIES LIMITED** ("the Company") for the financial year ended on 31st March, 2024, according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder.
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under.



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(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under.

(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, SINCE THERE IS NO FOREIGN DIRECT INVESTMENT, OVERSEAS DIRECT INVESTMENT AND EXTERNAL COMMERCIAL BORROWINGS.

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992.

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009.

Pursuant to Section 63 of The Companies Act, 2013 and approval of the Members accorded through Postal Ballot, result whereof declared on 19.06.2023, the Company has issued 9403734 Equity Shares of Re. 1/- each as Bonus shares in the ratio of 1:10 out of Free Reserves to the members of the Company as on 30.06.2023, being the record date for the purpose and has complied with the Regulation 95 of SEBI (ICDR) Regulations, 2018. The Shares were admitted for listing and trading in Bombay Stock Exchange (BSE) w.e.f 12th July, 2023.

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999.

NOT APPLICABLE, SINCE THE COMPANY HAS NOT ISSUED SHARES AS PER (EMPLOYEE STOCK OPTION SCHEME AND EMPLOYEE STOCK PURCHASE SCHEME) GUIDELINES, 1999 DURING THE YEAR.

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008.

NOT APPLICABLE, SINCE THE COMPANY HAS NOT ISSUED ANY DEBT SECURITIES AS PER (ISSUE AND LISTING OF DEBT SECURITIES) REGULATIONS, 2008.

(f) 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;



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(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
NOT APPLICABLE.

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998.
NOT APPLICABLE.

(vi) Other specifically applicable laws to the Company.

(a) Water (Prevention and Control of Pollution) Act, 1974 and Air (Prevention and Control of pollution) Act, 1981.

(b) Factories License under Factories Act, 1948 for its units situated in different places.

(c) Environment (Protection) Act, 1986

(d) Hazardous Wastes (Management, Handling and Transboundary movement), Amendment Rules, 2013

(e) Employees Provident Fund and Miscellaneous Provisions Act, 1952

(g) Payment of Wages Act, 1936

(h) Contract Labour (Regulation and Abolition) Act, 1970

(i) Industrial Disputes Act, 1947

(j) Minimum Wages Act, 1948

(k) Payment of Bonus Act, 1965

(l) Industrial Employment (Standing Orders) Act, 1946

(m) Workmen Compensation Act, 1923

(n) Employees State Insurance Act, 1948

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India as amended from time to time, and



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- (ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance except where consent of Directors was received for circulation of agenda and notes to Agenda at a shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period there were no specific events/actions having a major bearing on Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc.

Place: KOLKATA

Date: 18.05.2024

UDIN: F002699F000398468

ASHOK KUMAR DAGA
(Practicing Company Secretary)
FCS No.2699, C P No: 2948