

Secretarial Compliance Report of Dangee Dums Limited for the financial year ended March 31, 2021

We, **Khandelwal Devesh & Associates**, Company Secretaries, have examined:

- All the documents and records made available to us and explanation provided by Dangee Dums Limited ("the listed entity"),
- The filings/ submissions made by the listed entity to the stock exchanges,
- Website of the listed entity,
- Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended on March 31, 2021 ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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: -

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not Applicable during the review period**)
- Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; (**Not Applicable during the review period**)
- Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**Not Applicable during the review period**)
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 (**Not Applicable during the review period**)

and circulars/ guidelines issued thereunder;

and based on the above examination, We, hereby report that, during the period under review:



- a) The listed entity has complied with all 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 33(3) of SEBI (LODR) Regulations, 2015- The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, other than the last quarter.	As per Regulation 33(3) of SEBI (LODR) Regulations, 2015, the listed entity has to submit results of third quarter i.e., 31.12.2020 on or before 14.02.2021. However, the Company has submitted the same on 03.03.2021. So, there was a delay of 17 days.	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. Since the Company has migrated from NSE Emerge (SME) to NSE (Main Board) w.e.f. 13.11.2020, the Company has to prepare its financials according to IND-AS. Migrating from existing Accounting Standards of Indian GAAP to IND-AS requires restating of previous years accounts, therefore the Financial Results of the Company for the quarter ended 31.12.2020 was not finalized within time. However, till the date of this report, there was no penalty imposed by the Stock Exchange.

- b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder in so far as it appears from our examination of those records.
- c) No action has been taken against the listed entity/its promoters/ directors 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
- d) There are no observations made in previous report.

For, Khandelwal Devesh & Associates
Company Secretaries



[Signature]
Devesh Khandelwal

Proprietor
FCS:6897
COP:4202

Place: Ahmedabad
Date: 30.06.2021

UDIN: F006897C000549659