

Secretarial Compliance Report of Dangee Dums Limited for the financial year ended March 31, 2022

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") (CIN: L55101GJ2010PLC061983) having registered office at 4/A, Ketan Society Nr. Sardar Patel Colony, Naranpura Ahmedabad-380014, Gujarat,
- 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, 2022 ("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 (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 (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not Applicable during the review period**)
- 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 annual audited standalone financial results for the financial year, within sixty days from the end of the financial year along with the audit report and Statement on Impact of Audit Qualifications (applicable only for audit report with modified opinion) or in case of audit reports with unmodified opinion(s), the listed entity shall furnish a declaration to that effect to the Stock Exchange(s) while publishing the annual audited financial results.	As per Regulation 33(3) of SEBI (LODR) Regulations, 2015, the listed entity has to submit results to the stock exchanges of last quarter i.e. 31.03.2021 on or before 30.06.2021 (extended till 30.06.2021 vide circular SEBI /HO/ DDHS/DDHS_Div1/P/C IR/2021/557 dated April 29, 2021). However, the Company has submitted the same on 01.07.2021. So, there was a delay of 1 day.	The Company has failed to submit annual audited standalone financial results for the quarter and year ended on 31.03.2021 to the National Stock Exchange (NSE) on or before 30.06.2021 (extended till 30.06.2021 vide circular SEBI /HO/ DDHS/DDHS_Div1/P/CI R/2021/557 dated April 29, 2021), and accordingly violated the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company.
2.	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 second quarter i.e., 30.09.2021 on or before 14.11.2021. However, the Company has submitted the same on 16.11.2021. So, there was a delay of 2 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. The company has submitted the financial result of quarter ended on 30.09.2021 on 16.11.2021 to the National Stock Exchange (NSE) so there was a delay of 2 days. The National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company.



- 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) The following are the details of actions taken against the listed entity/~~its promoters/directors/material subsidiaries either by SEBI or by Stock Exchanges~~ (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	National Stock Exchange of India Limited (NSE)	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company	The Company has failed to submit annual audited standalone financial results for the quarter and year ended on 31.03.2021 to the National Stock Exchange (NSE) on or before 30.06.2021 (extended till 30.06.2021 vide circular SEBI /HO/ DDHS/DDHS_Div1/P/ CIR/2021/557 dated April 29, 2021), and accordingly violated the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has submitted the same on 01.07.2021. So, there was a delay of 1 day The National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company. The Company has paid the fine imposed by NSE.
2	National Stock Exchange of India Limited (NSE)	Violation of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company	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. The company has submitted the financial result of quarter ended on 30.09.2021 on 16.11.2021 to the National Stock Exchange (NSE) so there was a delay of 2 days.



				The National Stock Exchange (NSE) has imposed fine of Rs.5,000/- (Rupees Five Thousand only) on the Company. The Company has paid the fine imposed by NSE.
--	--	--	--	--

d) The Listed Entity has taken the following actions to comply with the observation made in previous report:

Sr No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31 st March, 2021	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1	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.	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.	The Company has duly considered and approved the Financial Results for the quarter ended 31.12.2020 in the board meeting held on 03 rd March, 2021 and also submitted the same to the stock exchange (NSE).	The Company has already submitted the financial results of the quarter ended 31.12.2020 on 03.03.2021 as covered in our previous report. Further, there was no penalty imposed by the Stock Exchange till the date of this report.



	However, till the date of this report, there was no penalty imposed by the Stock Exchange.	However, till the date of this report, there was no penalty imposed by the Stock Exchange.		
--	--	--	--	--

Place: Ahmedabad
Date: 28/05/2022

For, Khandelwal Devesh & Associates
Company Secretaries



DEVESH
BANSILAL
KHANDELWAL

Digitally signed by DEVESH BANSILAL KHANDELWAL
DN: cn=DEVESH BANSILAL KHANDELWAL, o=Khandelwal Devesh & Associates, email=devesh.bansilal.khandelwal@gmail.com, c=IN
serialNumber=40980801c6a72794a6a76d155a6b6c
devesh.bansilal.khandelwal@gmail.com, cn=DEVESH BANSILAL
KHANDELWAL, o=Khandelwal Devesh & Associates, email=devesh.bansilal.khandelwal@gmail.com, c=IN
Date: 2022.05.28 15:05:55 +05'30'

Devesh Khandelwal
Proprietor
FCS:6897
COP:4202

UDIN: F006897D000414546