

C.P.SHUKLA & CO.
Company Secretaries
Peer Reviewed

554/21/19 C,
Lane No.11, Pawanpuri, Alambagh,
Lucknow-226005.
Tel No 09389684335
email:shuklacpcs@gmail.com

ANNUAL SECRETARIAL COMPLIANCE REPORT OF M/S SAHARA ONE MEDIA AND ENTERTAINMENT LIMITED FOR THE YEAR ENDED 31ST MARCH, 2023

I, C. P. Shukla, Practicing Company Secretary have examined:

(a) all the documents and records made available to us and explanation provided by **SAHARA ONE MEDIA AND ENTERTAINMENT LIMITED** ("the listed entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(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, 2023 ("Review Period") in respect of compliance with the provisions of :

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

(b) 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:-

(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 to the Company during the Audit Period)

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the Company during the Audit Period)

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the Company during the Audit Period)



(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company during the Audit Period)

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the Audit Period)

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable to the Company during the Audit Period)

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;(Disclosed)

(i) Securities and Exchange Board of India(Depositories and Participants) Regulations, 2018 and circulars/ guidelines issued thereunder;

I/We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	Adoption and timely updation of the Policies: i-All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entity. ii.All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations /circulars/guidelines issued by SEBI.	Yes	



3	<p>Maintenance and disclosures on Website: The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website</p>	Yes	
4	<p>Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	
5	<p>Details related to Subsidiaries of listed entities (a) Identification of material subsidiary companies (b) Requirement with respect to disclosure of material as well as other subsidiaries.</p>	Yes	
6	<p>Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	
7	<p>Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	Yes	
8	<p>Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval has been obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently</p>	Yes	



	approved / ratified / rejected by the Audit Committee.		
9	Disclosure of Events or Information: The listed entity has provided all the required disclosure(s) u/r 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within time limits prescribed thereunder.	Yes	
10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	No	
12	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	No	The BSE has suspended the trading of Securities of the Company w.e.f. 22.05.2022 under Reg 17(1) of SEBI (LODR), 2015 vide its Notice No. 21042022-48 dated 21.04.2022 and imposed penalty due to not having Independent Directors in the Company arisen on account of sad demise of Independent Director, Shri R.S. Rathore for which timely intimation was made to BSE. The



			Company has appointed its Independent Director in its Board Meeting dated 11.07.2022 and intimation was immediately sent to BSE. The Company has moved waiver application and for the process of revocation of suspension in trading of Company's securities and it is still under process.
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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019: **There is no any resignation of Statutory Auditors of the Company during the year under report.**

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

S L N o .	Com- pliance Require- ment (Regu- lations/ circulars/ guide-lines including specific clause)	Regu- lation/ Circular No	Deviat ions	Action Taken by	Type of Action	Detail s of Vio- latio n	Fin e Am oun t	Obser- vations/ Re-marks of the Practicing Company Secretary	Man- age- ment Re- sponse	Re- mar ks
					Advisor y/ Clarifica tion/ Fine/Sh ow Cause Notice					



(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

SL No	Com-pliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Reg 17(1)	Notice No. 21042022		The Company	The waiver application is moved with BSE on payment of waiver processing fees of Rs 11800 (including GST), which is still under process	The Composition of Board was not proper after demise of Shri R.S. Rathore.		The BSE has suspended the trading of Securities of the Company w.e.f. 22.05.2022 under Reg 17(1) of SEBI (LODR), 2015 vide its Notice No. 21042022-48 dated 21.04.2022 due to not having Independent Directors in the Company arisen on account of sad demise of Independent Director, Shri R.S. Rathore for which timely intimation was made to BSE. The Company has appointed its Independent Director in its Board Meeting dated 11.07.2022 and intimation was immediately sent to BSE. The Company	The requirement was compiled by the appointment of Independent Director, Shri Bibek Roy Choudhary as per Reg 17(1) w.e.f 11.07.2022 after timely intimation to BSE. Thus, the timely compliances have been made by the	



							has moved waiver application and for the process of revocation of suspension in trading of Company's securities and it is still under process.	Company
Assumptions	&	Limitation	of	scope	and	Review:		

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Lucknow
Date:26/04/2023:

FOR C.P. SHUKLA & CO.
Company Secretaries

(Handwritten signature)
CP 5138

(C.P.Shukla)
M.No.:F 3819
C.P. No.: 5138
UIN S2003UP061500
UDIN: F3819E000212711

