## Lakshmmi Subramanian & Associates

LAKSHMMI SUBRAMANIAN, B.Com., FCS
S. SWETHA, B.Com., FCS
Practising Company Secretaries

Secretarial compliance report of M/S Twenty First Century Management Services Limited for the year ended 31st March, 2024

We, Lakshmi Subramanian and Associates, have examined all the documents and records made available to us and explanation provided by **M/s Twenty first century management services Limited** ("the listed entity"),

- (i) the filings/ submissions made by the listed entity to the stock exchanges,
- (ii) website of the listed entity,
- (iii) annual returns filed with the Ministry of Corporate Affairs, which has been relied upon to make this certification,
- (iv) Any other documents, as may be relevant, which has been relied upon to make this certification

for the year ended 31st March, 2024 ("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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c)Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d)Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (e)Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;(Not applicable for the year under review)

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- (f)Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable for the year under review)
- (g) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;(not applicable for the year under review)
- (h)Securities and Exchange Board of India (Issue and Listing of Municipal Debt Securities) Regulations, 2015; (Not applicable for the year under review)
- (i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible securities) Regulations, 2021(Not applicable for the year under review)
- (j)Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable for the year under review)
- (k)Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009
- (I)Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003
- (m) Securities and Exchange Board of India (Settlement Proceedings) Regulations, 2018 and circulars/ guidelines issued thereunder; (not applicable for the year under review)
- (n) Securities and Exchange Board of India Vide Circular no: CIR/CFD/CMD1/27/2019 dated February 08, 2019.

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 except mentioned here under,
- (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) Actions have been taken against the listed entity, on one event by Stock Exchange under the aforesaid acts/ Regulations/Circulars/Guidelines issued thereunder Action taken report given hereunder
- (e) The clauses 6(a) and 6(b) as mentioned in SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 with regard to the Resignation of Statutory Auditors are not applicable to the Company during the year under review.

We hereby report that, during the Review Period the compliance status of the Listed Entity is appended as below:

## **ADDITIONAL AFFIRMATIONS:**

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1.	Secretarial Standard:  The compliances of listed entities are in accordance with the Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	Yes	Nil
2.	Adoption and timely updation of the Policies:  • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities  • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes	Nil
3.	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 redirects to the relevant document(s)/ section of the website	Yes	Nil
4.	Disqualification of Director:	yes	Nil



	None of the Director of the Company are		T
	disqualified under Section 164 of		
	Companies Act, 2013		
5.	To examine details related to	Yes	Nil
	Subsidiaries of listed entities:	100	
	(a) Identification of material subsidiary companies		
	(b) Requirements with respect to disclosure of material as well as other subsidiaries		
6.	Preservation of Documents:	Yes	Nil
	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		
7.	Performance Evaluation:	Yes	Nil
	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations		
3.	Related Party Transactions:	Yes	Nil
	(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee		
9.	Disclosure of events or information:	Yes	Nil
	The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Except reported hereunder	



10.	Prohibition of Insider Trading:	yes	Nil
	The listed entity is in compliance with		
	Regulation 3(5) & 3(6) SEBI (Prohibition		
	of Insider Trading) Regulations, 2015		
11	Actions taken by SEBI or Stock	Reported	Action has been taken
	Exchange(s), if any:	separately	against the entity
		hereunder	during the period
	No Actions taken against the listed		under review is
	entity/ its promoters/directors/		reported and resolved
	subsidiaries either by SEBI or by Stock		by paying the fine
	Exchanges (including under the		levied
	Standard Operating Procedures issued		
	by SEBI through various circulars) under		
	SEBI Regulations and circulars/		
	guidelines issued thereunder		
12.	Additional Non-compliances, if any:	NA	No additional non
			compliances have been
	No any additional non-compliance		observed during the
	observed for all SEBI		period under review
	regulation/circular/guidance note etc.		

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

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

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Place: Chennai

Date: 10-05-2024

For Lakshmmi Subramanian & Associates

Lakshmi Subramanian

Senior Partner

FCS No. 3534

C.P. No. 1087

Peer Review Certificate No: 1670/2022

UDIN: F003534F000346681