



FORM NO. MR-3

SECRETARIAL AUDITOR REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH 2023

[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

Apex Enterprises (India) Limited

16, Netaji Subhas Road, 4th Floor,

Kolkata - 700001

I conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Apex Enterprises (India) Limited** (hereafter referred to as the Company). Secretarial Audit was conducted on a manner that provided me with a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion there on.

Based on my verification of the Company's books, papers, minute books, forms, returns filed and other records maintained by the company and 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, 2023, 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, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2023 according to the provisions of:

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



- d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999: N.A.
- e. The Securities and Exchange Board of India (Issues and Listing of Debt Securities) Regulations, 2008; N.A.
- 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; N.A.
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; N.A.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India
- (ii) The Listing Agreements entered by the Company with the Calcutta Stock Exchange

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 is in the process of complying with the formalities of section 196 and 203 of the Companies Act, 2013.

The Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors, and the Independent Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

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 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 process in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

TAPAN
KUMAR
BANERJEE

Signature

Tapan Kumar Banerjee
Company Secretary in Practice
C.P. No - 17163
Membership No - 1242
UDIN: A001242E000371249

Place: Kolkata



TAPAN KUMAR BANERJEE

COMPANY SECRETARIES

264

P-139, FLAT -3C

LAKE ROAD, KOLKATA - 700 029

To
The Board of Directors
Apex Enterprises (India) Limited
16, Netaji Subhas Road, 4th Floor,
Kolkata - 700001

Certificate under clause 10(i) of part C of Schedule V to the SEBI (LODR) Regulations, 2015

I have checked the information available in the MCA portal, resolution passed by the Board of Directors and other relevant records of the Company. Based on my checking and as per information and explanation provided by the Company, I certify that none of the Directors on the Board of the Company as on 31st March 2023 have been debarred or disqualified from being appointed or continuing as Director of the Company by the Board/Ministry of Corporate Affairs or any other statutory authorities.

Place: Kolkata

TAPAN
KUMAR
BANERJEE

Signature

Tapan Kumar Banerjee
Company Secretary in Practice
C.P. No - 17163
Membership No - 1242
UDIN: A001242E000371183