

AJAY BAROOTA & ASSOCIATES

COMPANY SECRETARIES

204, NIDHI PLAZA, PLOT NO. 8, L.S.C., NEAR SHAKTI NAGAR UNDER BRIDGE, DELHI-110052

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Ajay Baroota

M.Com.,LLB., FCS

Secretarial Compliance Report of Tinna Rubber And Infrastructure Limited for the financial year ended 31st March, 2024

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Tinna Rubber And Infrastructure Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Tinna House, No. 6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Ajay Baroota, Prop, Ajay Baroota & Associates, Company Secretaries, have examined:

- (a) all the documents and records made available to me and explanation provided by Tinna Rubber And Infrastructure 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, 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 there under; and
 - (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued there under, 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;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018; **(Not applicable as no reportable event during the period under review);**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable as no reportable event during the period under review);**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable as no reportable event during the period under review);**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Employees Stock Option Scheme and Employees Stock Purchase Scheme) Guidelines, 1999;
- (j) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable as no reportable event during the period under review);**
- (k) The provisions of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars/guidelines issued there under;

I 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.	<p>Adoption and timely updation of the Policies:</p> <p>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</p> <p>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</p>	<p>Yes</p> <p>Yes</p>	
3.	<p>Maintenance and disclosures on Website:</p> <p>The Listed entity is maintaining a functional website</p> <p>Timely dissemination of the documents/information under a separate section on the website</p> <p>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>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
4.	<p>Disqualification of Director:</p> <p>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>	<p>Yes</p>	
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>Identification of material subsidiary companies</p> <p>Disclosure requirement of material as well as Other subsidiaries</p>	<p>As stated by the Company, as on March, 31,2024 the Company has two foreign subsidiaries namely:-</p> <p>1. Tinna Rubber B.V., Amsterdam, Netherland (non - operational)</p> <p>2. Global Recycle LLC, Muscat, Oman (operational but not material subsidiary as per LODR.</p>	
6.	<p>Preservation of Documents:</p> <p>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>	<p>Yes</p>	



7.	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.	Yes	
8.	Related Party Transactions: The listed entity has obtained prior approval of Audit Committee for all related party transactions; or The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved /ratified /rejected by the Audit Committee, in case no prior approval has been obtained.	Yes No such case	
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under.	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 except as provided under separate paragraph herein(**).	No	
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI Regulation/circular/guidance note etc.	NA	



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

Sr. No.	Compliance Requirement(Regulations/circulars/guidelines 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
1.	Under Regulation 17 (1C) of the SEBI (LODR), Regulations, 2015, the listed entity shall ensure that approval of shareholders for appointment[or re-appointment] of a person on the Board of Directors [or as a manager] is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier;]	Regulation 17 (1C) of the SEBI (LODR), Regulations, 2015	Delay in getting Shareholders Approval. Reappointment was made on 04/11/2023 & Shareholders approval was obtained on 07/02/2024	As reported - None	As reported- None	Delayed compliance of Regulation 17(1C) of SEBI (LODR), Regulations, 2015.	As reported- none	There was a delay in getting approval of Shareholders for re-appointment of WTD in terms of Regulation 17(1C) of SEBI (LODR), Regulations, 2015	The delay was unintentional and without any malafide intention. However, the Company will be more careful in future for timely compliance.
2.	Under Regulation 31(4) of SEBI Substantial Acquisition of Shares &	Regulation 31(4) of SEBI Substantial Acquisition of	Delay in reporting. Annual reporting by promoters required to	As reported - None	As reported- None	Delayed compliance under Regulation 31(4) of SEBI	As reported- none	There was a delay in reporting under Regulation 31(4) of	The delay was unintentional and without any malafide intention. However, the Company will be



	Takeover), Regulations, 2011 The Promoter of every target company shall declare on a yearly basis that he, along with persons acting in concert, has not made any encumbrance, directly or indirectly, other than those already disclosed during the financial year. (5) The declaration required under sub-regulation (4) shall be made within seven working days from the end of each financial year.	Shares & Takeover) Regulations, 2011	be made within 7 working days from the end of the Financial Year whereas reporting was made on 10/05/2023			Substantial Acquisition of Shares & Takeover), Regulations, 2011.		SEBI Substantial Acquisition of Shares & Takeover) Regulations, 2011.	more careful in future for timely compliance.
3.	Under Regulation 76(5) of SEBI (Depositories & Participants), Regulation 2018, the listed entity to submit Audit Report on reconciliation of Share capital on quarterly basis within	Regulation 76(5) of SEBI (Depositories & Participants), Regulation 2018,	Delay in reporting/ submitting audit report on reconciliation of share capital for the quarter ended 30 th September, 2023. Report was to be submitted by 30 th October, 2023 but was filed/ submitted	As reported - None	As reported- None	Delayed compliance of Regulation 76(5) of SEBI (Depositories & Participants), Regulation 2018	As reported- none	There was delay in submitting report for the quarter ended 30 th September, 2023 in terms of Regulation 76(5) of SEBI (Depositories & Participants),	The delay was unintentional and without any malafide intention. However, the Company will be more careful in future for timely compliance.



30 days of the closure of the quarter.		on 31 st October, 2023				Regulation 2018	
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(b)

Sr. No.	Observations/Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
			NA			

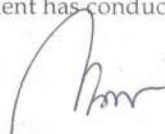
Note : There was delay in filing pursuant to Regulation 23(9) of LODR, 2015 for the half year ended 31.03.2022 & penalty was imposed by BSE & paid by the Company in 2023 itself.

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. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I 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 : Delhi

Date: 27/05/2024



CS Ajay Baroota
 FCS No. 3495
 CP No. 3945
 UDIN: F003495F000453208
 PRNo. 2071/2022

