

DCL:SECY:2024

29.05.2024

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

National Stock Exchange of India Limited
Listing Department
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai - 400 051

Scrip Code: 502137

Trading Symbol: DECCANCE

Dear Sir,

Sub: Annual Secretarial Compliance Report for the year ended 31st March 2024.

Ref: Regulation 24A(2) of the SEBI (LODR) Regulations, 2015.

With reference to the Regulation 24A(2) of the SEBI (LODR) Regulations, 2015, please find enclosed Annual Secretarial Compliance Report issued by V Shankar & Co., Company Secretaries, for the year ended 31st March, 2024.

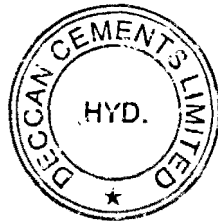
Kindly take the above information on record.

Thank you,

With regards,

For Deccan Cements Limited

Bikram Keshari Prusty
Company Secretary





V. SHANKAR

B. Com., MBA, ACMA, CGMA, FCS &
Insolvency Professional

V Shankar & Co.,

Company Secretaries

303, Block-A, Legend Commercial Complex,
3-4-770 & 136, Opp. ICICI Bank,

Above Keshav Medicals,

Barkatpura, Hyderabad, Telangana - 500027

Ph No. +91-9912257415 / 040-27557415

E-mail : shankarviswas@yahoo.com

**Secretarial compliance report of Deccan Cements Limited for the year
ended 31st March,2024.**

I, Mr. Shankar Viswanathan, Company Secretary in Practice, having office at 303, Legend Commercial Complex, Block A, Above Shri Keshav Medicals, Barkathpura- 500027, have examined:

- (a) all the documents and records made available to us and explanation provided by the Company.
- (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 report,

for the year financial ended 31/03/2024 ("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 (Prohibition of Insider Trading) Regulations, 2015;
- (c) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (d) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

The following regulations whose provisions and circulars/ guidelines issues thereunder, which are not applicable to the listed entity or there were no reportable events during the review period-

- a) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- b) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- c) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- d) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;

and based on the above examination, I hereby report that during the review period:

(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

Sr. NO	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action
	NA				



Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks

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

Sr. No.	Observations/ Remarks Of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance reports for the year ended (the years are mentioned).	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviation 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					



I hereby report that, during the Review Period:-

Sr No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<p>Secretarial Standard</p> <p>The compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI)</p>	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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.</p>	Yes Yes	- -
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 redirects to the Relevant document(s)/ section of the website.</p>	Yes Yes Yes	- - -
4.	<p>Disqualification of Director</p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.</p>	Yes	-
5.	Details related to subsidiaries of listed entities		



	have been examined w.r.t.:		
	(a) Identification of material subsidiary companies.	NA	-
	(b) Disclosure requirement of material as well as other subsidiaries.	Yes	-
6.	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.	Yes	-
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 as prescribed in SEBI Regulations.	Yes	-
8.	Related Party Transactions (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.	Yes NA	-
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 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.	<p>Actions taken by SEBI or Stock Exchange(s), if any</p> <p>No Actions 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.</p>	Refer Note below	No actions were taken against the listed entity / promoters / directors/ subsidiaries
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>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.</p>	NA	
13.	<p>Additional Non-compliances, if any</p> <p>No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above</p>	Yes	No any additional non-compliance were observed

Note: The Stock Exchange (BSE Ltd.) had issued a query on 15.02.2023 for not furnishing the commencement and end time of the Board Meeting in the Outcome of Board Meeting held on 14.02.2024. Accordingly, on 15.02.2023 the Company had submitted a revised outcome stating the time of commencement and end of Board Meeting held on 14.02.2024. After that the Stock Exchange (BSE Ltd.) on 04.10.2023 had issued an advisory to the Company for the same. Further, there was a delay of 2 minutes in reporting the outcome of the Board meeting held on 14.02.2023. In this connection, the Stock Exchange (BSE Ltd.) had sought clarification and explanation from the Company, to which the



Company had provided their clarification and explanation for the delay. On the Annual Secretarial Compliance Report (ASCR) the Stock Exchange (BSE Ltd.) had raised a query on 14.09.2023 asking the Company to provide clarification and supporting documents on non-applicability of the SEBI (SAST) Regulations, 2011 to the Company during FY 2022-23. The Company had submitted necessary clarifications on the same vide their letter dated 19.09.2023.

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 report 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 account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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 : Hyderabad

Date : 27th May 2024

UDIN: F007638F000456460



For V. Shankar & Co.,

Company Secretaries

A handwritten signature in black ink, appearing to read "V. Shankar".

V. Shankar

CP No. 8446, FCS. 7638