



Mahata Agarwal & Associates

COMPANY SECRETARIES

1st Floor, Room No.-108, 1, Crooked Lane, Kolkata - 700 069, (Near Lalit Great Eastern Hotel)

+91 9593339090, 9635771498

ssmahataassociates@gmail.com

SECRETARIAL COMPLIANCE REPORT

Goneril Investment & Trading Co Ltd

(CIN: L67120WB1982PLC035494)

Temple Chambers

6, Old Post Office Street, 4th Floor, Kolkata-700 001

for the year ended 31st March, 2023 (Reg 24(A), SEBI LODR REG, 2015)

We, Mahata Agarwal & Associates (Unique No: P2021WB088100) (P.R No. 1998/2022) Practicing Company Secretaries, have examined:

- a) all the documents and records made available to us and explanation provided by M/s Goneril Investment & Trading Co Ltd (CIN: L67120WB1982PLC035494) ("the listed entity"),
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed entity which is www.goneril.in
- d) all 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:
- e) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- f) 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;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) All other regulations as may be applicable and circulars/ guidelines issued thereunder;

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

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

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	Remarks
N/A										



ADDITIONAL DISCLOSURES

On the basis of **SEBI Notice No: 20230316-14 dated: 16th March, 2023**, the following additional affirmations included are as follows:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observation/Remarks by PCS*
1.	<u>Secretarial Standard</u> The compliances of listed entities are in accordance with the Applicable Secretarial Standards (SS) issued by ICSI.	Yes	
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • 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	
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Yes • Yes • NA 	
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5.	<u>To examine details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The company have: <ul style="list-style-type: none"> • M/s Prabhushil Group Investment Limited (CIN: U65100WB1995 PLC071745) and • M/s Budge Carbon Ltd (CIN: U23209WB1980 PLC032824) as the subsidiaries of the company. Whereas M/s Assam Plywood Ltd (CIN:U74110WB1952PLC020483) is the Associate Company for the period under review.



6.	<u>Preservation of Documents:</u> 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.	<u>Performance Evaluation:</u> 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	On the Board of Director Meeting held on 09 th day of February, 2023
8.	<u>Related Party Transactions:</u> (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	The Audit Committee Meeting was held on 25 th May, 2022
9.	<u>Disclosure of events or information:</u> 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.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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	Yes	
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Not Applicable	

Place: Kolkata
Date: 30-05-2023

UDIN: F011966E000409825

For, Mahata Agarwal & Associates
Practicing Company Secretaries
(Unique No: P2021WB088100)
(P.R No. 1998/2022)



Sumantra Sarathi Mahata
Partner
Membership No.-F11966
C.P. No.-13473

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(As per Clause C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Regulation 34(3) of the said Listing Regulations)

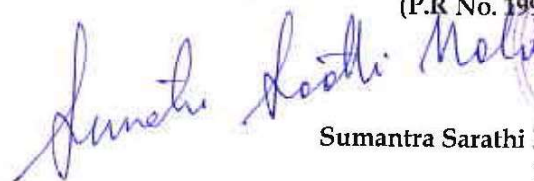

To
The Members,
Goneril Investment & Trading Co Ltd
(CIN: L67120WB1982PLC035494)
Temple Chambers
6, Old Post Office Street,
4th Floor, Kolkata-700 001

As required by item 10(i) of Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, I hereby certify that none of the Directors on the Board of M/s Goneril Investment & Trading Co Ltd (CIN: L67120WB1982PLC035494) have been debarred or disqualified from being appointed or continuing as Directors of Companies by the SEBI/Ministry of Corporate Affairs or any such statutory authority.

Place: Kolkata
Date: 30-05-2023

UDIN: F011966E000409803

For, Mahata Agarwal & Associates
Practicing Company Secretaries
(Unique No: P2021WB088100)
(P.R No. 1998/2022)

Sumantra Sarathi Mahata
Partner
Membership No.-F11966
C.P. No.-13473