



Regd. Off: 910, Chiranjiv Tower, 43-Nehru Place, New Delhi-110019  
CIN No. : L72100DL1972PLC005971 Tel: 011-2644 1015-18,  
website : www.perfectpac.com, e-mail: complianceofficer@perfectpac.com

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May 26, 2023

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

**Ref: Scrip Code 526435**

**Sub: Annual Secretarial Compliance Report for the financial year 2022-23**

Dear Sirs,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 and BSE Notice No. 20230316-14 dated March 16, 2023, please find enclosed the Annual Secretarial Compliance Report of the Company dated May 26, 2023 issued by Ms. Suman Pandey, Partner of M/s. RSM & Co., Practicing Company Secretaries, for the financial year 2022-23.

This is for your information and records.

Thanking you,

Yours faithfully,  
For **Perfectpac Limited**

**Nidhi**  
**Company Secretary**

**Encl:- as above**

**ANNUAL SECRETARIAL COMPLIANCE REPORT OF PERFECTPAC LIMITED  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023**

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015]

To,  
The Board of Directors  
Perfectpac Limited  
CIN: L72100DL1972PLC005971  
910, Chiranjiv Tower 43-Nehru Place,  
New Delhi-110019

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by PERFECTPAC LIMITED (hereinafter referred as 'the listed entity'), having its Registered Office at 910, Chiranjiv Tower 43, Nehru Place, New Delhi 110019. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluation the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, paper, 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, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2023 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter;

We, RSM & Co. Company Secretaries have examined: -

- (a) all the documents and records made available to us and explanation provided by Perfectpac Limited ("the listed entity"),
- (b) the filings/submissions made by the listed entity to the BSE Limited ("BSE"),
- (c) website of the listed entity [www.perfectpac.com](http://www.perfectpac.com),
- (d) any other documents/filing, as may be relevant, which has been relied upon to make this certification,

for the year ended on 31<sup>st</sup> March, 2023 ("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");

**R S M & Co.**  
**COMPANY SECRETARIES**

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 ("SEBI LODR") and amendments from time to time, to the extent applicable;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (**Not applicable to the Company during the Review Period**);
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 to the extent applicable;
- (d) Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018 (**Not applicable to the Company during the Review Period**);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (**Not applicable to the Company during the Review Period**);
- (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (**Not Applicable to the Company during the Audit Period**);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 to the extent applicable;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, to the extent applicable;
- (i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations 1993 regarding the Companies Act and dealing with client to the extent to securities issued;

and Circulars/guidelines issued thereunder;

and 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 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 (Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning, etc) | Details of Violation | Fine Amount | Observations /Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|--|--------------------------|------------|-----------------|---|----------------------|-------------|---|---------------------|---------|
| NONE    |  |                          |            |                 |   |                      |             |   |                     |         |



(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 (Advisory/Clarification/Fine/Show Cause Notice/Warning, etc) | Details of Violation  | Fine Amount       | Observations/Remarks of the Practicing Company Secretary   | Management Response   | Remarks |
|---------|--|--------------------------------|---|-----------------|---|---|-------------------|--|---|---------|
| 1       | Regulation 23(9) of SEBI LODR<br><br>Disclosures of related party transactions shall be made within thirty days from the date of publication of its standalone and consolidated financial results. | Regulation 23 (9) of SEBI LODR | The disclosure of transactions of related party for the half year ended September 30, 2021 was late submitted by the Company. | BSE             | Fine  | The disclosure of transactions of related party for the half year ended September 30, 2021 was late submitted by the Company. | Rs. 5,000/- +GST. | The disclosure of related party transactions for the half year ended September 30, 2021 was submitted by the Company on November 30, 2021 within 30 days from the date of publication of the financial result October 31, 2021 which was within the timeline as per Regulation 23(9) of SEBI LODR.<br><br>The penalty was imposed by the BSE Rs. 5,000/- + GST.<br><br>The Company has filed the representation letter to BSE on January 17, 2022. | The disclosure of related party transactions for the half year ended September 30, 2021 was submitted by the Company on November 30, 2021 within 30 days from the date of publication of the financial result October 31, 2021 which was within the timeline as per Regulation 23(9) of SEBI LODR.<br><br>The Company has filed the representation letter to BSE on January 17, 2022 without paying the penalty amount.<br><br>The Company has not received any response from the stock exchange till date. | -       |

(c) The reporting of clause 6(A) and 6(B) of the Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 issued by the Securities and Exchange Board of India on "Resignation of statutory auditors from listed entities and its material subsidiaries" is not applicable during the Review Period.



- I. We, hereby report that, during the Review Period the Compliance status of the **Perfectpac Limited** is appended below:

| Sr. No. | Particulars  | Compliance Status (Yes/No/NA) | Observations/Remarks by PCS |
|---------|--|-------------------------------|-----------------------------|
| 1.      | <u>Secretarial Standards:</u><br><br>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI)  | Yes                           | -                           |
| 2.      | <u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI</li> </ul>   | Yes                           | -                           |
| 3.      | <u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website</li> <li>• Timely dissemination of the documents/information under a separate section on the website</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant documents(s) section of the website</li> </ul> | Yes                           | -                           |
| 4.      | <u>Disqualification of Directors:</u><br><br>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 w.r.t:</u><br><br>(a) Identification of material subsidiary companies<br>(b) Requirements with respect to disclosure of material as well as other subsidiaries  | NA                            | -                           |
| 6.      | <u>Preservation of Documents:</u><br><br>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><br><br>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.      | <u>Related Party Transactions:</u><br><br>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions  | Yes                           | -                           |



**R S M & Co.**  
**COMPANY SECRETARIES**

|     |  |     |  |
|-----|--|-----|--|
|     | (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  | NA  | -  |
| 9.  | <u>Disclosure of events or information:</u><br><br>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. | <u>Prohibition of Insider Trading:</u><br><br>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 Exchanges(s), if any:</u><br><br>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 | NA  | There were no actions taken.   |
| 12. | <u>Additional Non-compliances, if any:</u><br><br>No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.  | NA  | No any additional non-compliances observed for all SEBI regulation/circular/guidance note etc. |

**Assumptions & Limitation of scope and Review**

1. Compliance of the applicable laws 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 Record 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.

For RSM & Co.  
Company Secretaries

Suman Pandey  
Partner  
FCS: 7606 | COP No.:8404  
UDIN: F007606E000389460  
Peer Review Number: 978/2020



Date: 26.05.2023  
Place: Delhi