



RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGD. OFFICE : BIKANER BUILDING, 3RD FLOOR, ROOM NO.-9, 8/1, LAL BAZAR STREET, KOLKATA-700 001 PHONE : +91-33-4450 0500, 22305866 • FAX : +91-33-2242 0588

Date: 30/05/2024

To
The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai- 400 001

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report under Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosing herewith the Annual Secretarial Compliance Report for the financial year ended 31st March, 2024 issued by Mrs. Mausami Sengupta, Practicing Company Secretary.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For RDB Rasayans Ltd.

Shradha Jalan



Shradha Jalan
Company Secretary & Compliance officer

Encl: as above

MAUSAMI SENGUPTA

Company Secretary in Practice
(Peer Reviewed)
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SECRETARIAL COMPLIANCE REPORT OF RDB RASAYANS LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

I, Mausami Sengupta, Company Secretary in Practice, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **RDB Rasayans Limited** (hereinafter referred as "the listed entity"), having its registered office at Bikaner Building, 3rd Floor, Room No-9, 8/1, Lal Bazar Street, Kolkata - 700 001, West Bengal. Secretarial review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minute books, forms and returns filed and other records as maintained and provided to me by the Company 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 31st March, 2024, generally complied with the statutory provisions listed hereunder and also 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 have examined:

- (a) all the documents and records made available to me and explanation provided by M/s. **RDB RASAYANS 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 financial 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 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 (as amended from time to time), to the extent applicable, 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;

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CP No.: 24059

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(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 and Sweat Equity) Regulations, 2021;

(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 Securities) Regulations, 2021;

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(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;

(j) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018; and circulars/ guidelines issued there under;

and based on the above examination, I hereby report that, during the Review Period :

I(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	Remarks
-	-	-	Nil	-	-	-	-	-	-	-

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(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	Observations/Remarks 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 taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
-	Nil	-	-	-	-	-

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

During the year under review, the listed entity has re-appointed M/s. L B Jha & Co., Chartered Accountants (FRN: 301088E) as the Statutory Auditors of the listed entity to hold the office for a second term of five consecutive years from the conclusion of Twenty Eighth Annual General Meeting of the listed entity till the conclusion of Thirty Third Annual General Meeting to be held in the year 2028 and has complied with the requirement of Circular No. Circular CIR/CFD/CMD1/114/2019 dated 18th October; 2019. There was no appointment/resignation of statutory auditor of the listed entity during the period under review.

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	N.A.	There was no such event relating to resignation of Statutory Auditor during the review period.
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	N.A.	There was no such event relating to resignation of Statutory Auditor during the review period.
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as	N.A.	There was no such event relating to resignation of Statutory Auditor during the review period.

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	the audit report for such financial year.		
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in</p>	<p>N.A.</p> <p>N.A.</p> <p>N.A.</p> <p>N.A.</p>	<p>There were no such events during the review period.</p> <p>There were no such events during the review period.</p> <p>There were no such events during the review period.</p> <p>There were no such</p>

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	<ul style="list-style-type: none">Timely dissemination of the documents/information under a separate section on the websiteWeb-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	Yes Yes	The website of the listed entity is functional. However it requires to be updated and as per written representation received from the listed entity the same is under process.
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	N.A. N.A.	There is no Subsidiary of the Listed Entity during the review period.
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:		

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	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: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) 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 N.A.	- No such case was reported during the review period. All related party transactions entered into by the listed entity during the review period were duly approved by the audit Committee.
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.	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	Yes	-
12.	Additional Non-compliances, if any:		

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<p>Regulation 6(1) and 6(1)(A) of SEBI (LODR) Regulations, 2015- A listed entity shall appoint a qualified company secretary as the compliance officer. Any vacancy in the office of the Compliance Officer shall be filled by the listed entity at the earliest and in any case not later than three months from the date of such vacancy.</p>	Yes	<p>Resignation of Ms. Pooja M Patel as the Company Secretary & Compliance Officer of the listed entity with effect from 31st December, 2023. The listed entity appointed Mrs. Shradha Jalan, as the Company Secretary & Compliance Officer with effect from 17th April 2024.</p>
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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 report 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: Kolkata
Date: 25.05.2024
UDIN: A028678F000446887

For Mausami Sengupta
Company Secretary in Practice
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Peer Review No.: 5030/2023