TAHMAR

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Dempo Trade Centre
Panjim
Goa 403 001

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+91 9321752685

info@tahmar.in
info.spl1991@gmail.com

Date: 30th May 2025

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor, Dalal Street,
Mumbai- 400 001

Scrip Code – 516032

Subject: Submission of Annual Secretarial Compliance Report of Tahmar Enterprises Limited for the year ended March 31, 2025 pursuant to Regulation 24A of SEBI (LODR) (Amendment) Regulations, 2018.

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find herewith enclosed the Annual Secretarial Compliance Report of the Company for the year ended March 31, 2025, as issued by Mr. Brajesh Gupta, Practicing Company Secretaries on May 30, 2025.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully,

For Tahmar Enterprises Limited

Alkesh Patidar

Digitally signed by Alkesh Patidar
DN: c=IN, o=Personal, title=6058, pseudonym=07bcbcce7b0e44ab9194438055173858, 2.5.4.20=fce253887460f9111b154822cb8f607781a6d2dee fdc996b88ed7e2c41d6bd2a2a, postalCode=465337, st=Madhya Pradesh, serialNumber=9731830463904276758510aff38df79d9714a6c64528835fa0b8854fd8905578, cn=Alkesh Patidar
Date: 2025.05.30 19:28:15 +05'30'

Alkesh Patidar
Company Secretary

BRAJESH GUPTA & Co.
COMPANY SECRETARY IN PRACTICE
ICSI UCN- SS2020752900, PRN-2012/2022
Add: I-74, LIG COLONY, INDORE (M.P.)-452007
Ph. No. +917566666512, email-id: brajesh.cs19@gmail.com

To,
Board of Directors,
TAHMAR ENTERPRISES LIMITED,
R.S. No. 131/2 SHOP NO. 7, GURUCHANDRA RESIDENCY,
GADHINGLAJ KOLHAPUR MH 416502 IN

Dear Sir/Madam,

Subject: Annual Secretarial Compliance Report for the Financial Year 2024-25.

I have been engaged by **Tahmar Enterprises Limited,** (hereinafter referred to as "the Company") bearing **CIN: L15100PN1991PLC231042** whose equity shares listed on **BSE Limited** to conduct audit in terms of Regulations 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with **SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019** and to issue the Annual Secretarial Compliance Report thereon.

It is responsibility of the management of the Company to maintains records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and Circulars/ guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with guidance note on Annual Secretarial Compliance report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose. Annual Secretarial Compliance Report is enclosed.

FOR, BRAJESH GUPTA & CO. **Date: 30.05.2025**
Practicing Company Secretary **Place: Indore**



CS Brajesh Gupta
Practicing Company Secretary
Mem No. : A33070, COP No. 21306

BRAJESH GUPTA & Co.
COMPANY SECRETARY IN PRACTICE
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SECETARIAL COMPLIANCE REPORT OF TAHMAR ENTERPRISES LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

To,
Board of Directors,
TAHMAR ENTERPRISES LIMITED,
R.S. No. 131/2 SHOP NO. 7, GURUCHANDRA RESIDENCY,
GADHINGLAJ KOLHAPUR MH 416502 IN

We have examined

(a) all the documents and records made available to us and explanation provided by **M/s. Tahmar Enterprise 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 **March 31, 2025 ("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 (LODR) Regulations, 2015 and as amended from time to time;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and as amended from time to time **{To the extent applicable};**
(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 and as amended from time to time **{To the extent applicable};**
(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable for the year under review period).**
(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable for the year under review period).**
(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable for the year under review period).**
(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; **(Not applicable for the year under review period).**
(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 Agent) Regulations, 1993, regarding act and dealing with client.
(j) Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018, **{To the extent applicable};**
(k) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021, **{Not applicable during the review period};**
(l) Other regulations as applicable.

and circulars/ guidelines issued thereunder;

(Note: The aforesaid list of Regulations is only illustrative. The list of such SEBI Regulations, as may be relevant and applicable to the listed entity for the review period, shall be added.)

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

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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:

S. 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	Remark
1	SEBI (LODR) Regulations, 2015.	Regulation 33 SEBI (LODR) Regulations, 2015.	Delay of 2 days in submission of financial results for the quarter and year ended 31st March 2024	BSE Ltd.	SOP Fine	Delay in submission of financial results beyond the due date	Rs. 10,000 +GST @ 18 % (Total Rs. 11800/-)	The financial results for the quarter and year ended 31st March 2024 were submitted on 1st June 2024, resulting in a delay of 2 days from the prescribed due date	The management has informed that due to the audit procedures and finalization of accounts, the originally scheduled Board Meeting for 30th May 2024 was adjourned and held on 1st June 2024.	The Company has paid the SOP fine imposed by BSE Limited.

(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	Observations made in the secretarial compliance report for the year ended 2024	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	Comments of the PCS on the actions taken by the listed entity
1	As per the verification of the SDD compliance status on BSE Ltd. (Stock Exchange), the status was reflected as "SDD Non-Compliant" on the Stock Reach page (home page of company information). The company had purchased SDD software on 1st July 2023. Prior to that, UPSI data was being maintained manually.	Non-compliance under Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Regulation 3(5) & 3(6) — SDD (Structured Digital Database) Compliance under SEBI (PIT) Regulations, 2015	No penal action was taken; however, the company was marked as "SDD Non-Compliant" on the BSE portal. Communication was received from BSE regarding inspection.	The company purchased SDD software on 1st July 2023 and has since been maintaining and updating UPSI entries in the software in compliance with Regulation 3(5) & 3(6) of	The Company has been maintaining the UPSI entries in the SDD software as per the requirements of SEBI (PIT) Regulations during the audit period.

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					SEBI (PIT) Regulations, 2015	The observation stands resolved as no further non-compliance was reported.

I/we 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	Remarks by PCS
1.	**Secretarial Standards**: The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the ICSI, as notified by the CG under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	Satisfactory
2.	**Adoption and timely Updation of the Policies:** 1. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities **2.** 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	Yes Yes	Satisfactory
3.	**Maintenance and disclosures on Website:** - 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	Yes	Satisfactory
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	Satisfactory
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	Yes	Satisfactory
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations		

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	and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Satisfactory
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	Satisfactory
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 NA	Satisfactory No such cases observed
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	Satisfactory
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	Satisfactory (however the status of SDD compliance on BSE Ltd. stock reach page of the company is showing SDD non-complaint, as the inspection of SDD Software is pending by BSE Ltd. as informed by Company)
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	Satisfactory The company has taken action by imposing penalty on company of Rs. 11800/- including GST under Regulation 33 of SEBI (LODR) for 2 days delay the company has paid this SOP Fines to BSE Ltd., and No such other action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges.
12.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.

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**:

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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	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	NA	
	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	NA	No such cases were observed 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 the audit report for such financial year.	NA	
2.	**Other conditions relating to resignation of statutory auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: 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. 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. 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.	NA	No such cases were observed during the review period.
	ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	NA	No such cases were observed during the review period.

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3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	No such cases were observed during the review period.

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.

FOR, BRAJESH GUPTA & CO. **Date: 30.05.2025**
Practicing Company Secretary **Place: Indore**



CS Brajesh Gupta
Practicing Company Secretary
Mem No. : A33070, COP No. 21306
UDIN:- A033070G000514815