

R. S. Bhatia
M.A., F.C.S.
Company Secretary in Practice
CP No.: 2514

J-17 (Basement), Lajpat Nagar III,
New Delhi-110024.
Ph. 011-41078605 M: 9811113545
PAN. AAFFB5130M
GST No.- 07AAFFB5130M1ZX
Email: bhatia_r_s@hotmail.com

Secretarial compliance report of Prakash Woollen & Synthetic Mills Ltd.

CIN L17291UP1979PLC004804

For the year ended 31.03.2021

I, R.S. Bhatia, Practicing Company Secretary, have examined as under:

- (a) all the documents and records made available to us and explanation provided by **PRAKASH WOOLLEN & SYNTHETIC MILLS 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 31.03.2021 ("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"), and
- (c) 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) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - **Not Applicable**
- (c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 - **Not Applicable**
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 - **Not Applicable**
- (f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - **Not Applicable**
- (g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 - **Not Applicable**
- (h) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

And based on the above examination, I 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	Deviations	Observations/ Remarks of the Practicing Company Secretary
1	<p>In case value of trade(s) is more than Rs 10 lacs in a calendar quarter –than a) Intimation of trade(s) to be given by promoter/promoter group/ D P to Company under Regulation 7 of SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	<p>1) Delay in intimation by Mr. Kapil Gupta, Promoter of the Company for off market sale of 100000 equity shares of the Company made on 13.04.2020 and which was reported to company as on 19.04.2021. 2) Delay in intimation by Mr. Jai Kishan Gupta HUF, Promoter of the Company for off market / inter se transfer between relative/promoter of 330590 equity shares of the Company made on 08.10.2020 and reported to the company as on 19.04.2021. 3) Delay in intimation by Mr. Adeep Gupta HUF, Promoter of the Company for off market acquisition/ inter se transfer between relative/promoter of 330590 equity shares of the Company as on 08.10.2020 and reported to company as on 19.04.2021. 4) Delay in intimation by Mr. Adeep Gupta, Director & promoter of the Company for off market / inter se transfer between relative/promoter (to his Son) 330590 equity shares of the Company as on 15.10.2020 and reported to company as on 19.04.2021 5) Delay in intimation by Mr. Aditya Gupta, Promoter of the Company for off market acquisition between relative/promoter (from his father) 330590 equity shares of the Company made on 15.10.2020 and reported to company as on 19.04.2021.</p>	<p>1- Delay of 371 days in giving intimation by Kapil Gupta to company. 2- Delay of 193 days in intimation by Jai Kishan Gupta HUF to company. 3- Delay of 193 days in intimation by Adeep Gupta HUF to company. 4- Delay of 186 days in intimation by Adeep Gupta to company i.e. as on 19.04.2021. 5- Delay of 186 days in intimation by Aditya Gupta to company i.e. as on 19.04.2021. Note: In all these above matter reporting was made by company on 20.04.2021.</p>

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2	Disclosure as per Regulation 29(2) of SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011	<p>1) Delay in intimation by Mr. Jai Kishan Gupta HUF, Promoter of the Company for off market / inter se transfer between relative/promoter of 330590 equity shares of the Company as on 08.10.2020 and which was reported on 19.04.2021.</p> <p>2) Delay in intimation by Mr. Adeep Gupta HUF, Promoter of the Company for off market acquisition/ inter se transfer between relative/promoter of 330590 equity shares of the Company by him made on 15.10.2020 and which was reported on 19.04.2021.</p> <p>3) Delay in intimation by Mr. Adeep Gupta, Director & promoter of the Company for off market between relative/promoter (to his son) 330590 equity shares of the Company as on 15.10.2020 and which was reported on 19.04.2021.</p> <p>4) Delay in intimation by Mr. Aditya Gupta, Promoter of the company for off market acquisition between relative/promoter (from his father) 330590 equity shares of the Company as on 15.10.2020 and which was reported on 19.04.2021.</p>	<p>1- Delay of 193 days in intimation by Jai Kishan Gupta HUF to company.</p> <p>2- Delay of 193 days in intimation by Adeep Gupta HUF to company i.e. as on 19.04.2021.</p> <p>3- Delay of 186 days in intimation by Adeep Gupta to company i.e. as on 19.04.2021.</p> <p>4- Delay of 186 days in intimation by Aditya Gupta to company i.e. as on 19.04.2021.</p>
3	Disclosure as per Regulation 10(1) (a)(ii) of SEBI SAST Regulations, 2011	<p>1) Late disclosure of proposed acquisition was made under regulation 10 (5) by Mr. Aditya Gupta as on 20.04.2021 whereas the same was required to be made on 11.10.2020 for transection made on 15.10.2020.</p> <p>2) Late disclosure after the date of proposed acquisition was made under regulation 10 (6) by Mr. Aditya Gupta as on 20.04.2021 whereas the same was required to be made on 19.10.2020 for transection made on 15.10.2020.</p> <p>3) Late report has been submitted for acquisition under regulation 10 (7) by Mr. Aditya Gupta as on 22.04.2021 whereas the same was</p>	<p>The disclosures under regulation 10(5) & 10(6) was submitted to stock exchange as on 20.04.2021. Thus, there is a Delay of 191 days in intimation under regulation 10(5) & delay of 183 days in intimation under regulation 10(6) by Aditya Gupta.</p> <p>Report under Regulation 10(7) of SEBI SAST Regulations, 2011 along with Fees of Rs. 1,50,000 was submitted by Mr. Aditya Gupta to BSE as on</p>

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		required to be made on 5.11.2020 for transection made on 15.10.2020.	22.04.2021. Thus there is a delay of 168 days in reporting under regulation 10(7) by Aditya Gupta
4	AS per Code of conduct of the company framed under Regulation 9 of SEBI (Prohibition of Insider Trading) Regulations, 2015 Directors of the company : i) Should have taken prior approval from Compliance Officer for entering into any transections. ii) Should have reported to compliance officer within 2 days. iii) Compliance Officer should have reported default to stock exchange with in two days	Mr. Kapil Gupta & Mr. Adeep Gupta has violated CODE: i) Prior approval not obtained for entering into transaction during window closure however post approval was obtained on 19.04.2020. ii) Did not report to compliance officer within 2 days of transaction however reporting was made as on 19.04.2021.	Violation relating to Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015 has been reported to BSE on 20.04.2021.
5	As per Regulation 31(2) of (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 CREATION of pledge	Kapil Gupta HUF pledged 200000 shares on 21.10.2020. There is delay in giving disclosure of pledge of shares by Kapil Gupta HUF. Event occurred on 21.10.2020, but disclosure was given on 07.04.2021.	There is a delay of 168 days in reporting by Kapil Gupta HUF to company. Company reported to BSE on 07.04.2021.

(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder in so far as it appears from my/our examination of those records.

(c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

S.No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations remarks of the Practicing Company Secretary, if any.
-	-	-	-	-

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

S. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.3.2021	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the

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				actions taken by the listed entity
-	-	-	-	-

Place: Delhi
Date: 28/06/2021

R.S. Bhatia
Practicing Company Secretary
FCS NO.: 2599
CP NO.:2514
UDIN: F002599C000526859

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.

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Annexure – A

The Board of Directors
PRAKASH WOOLLEN & SYNTHETIC MILLS LIMITED,
Regd Off.: 18th Km. Stone, Delhi Moradabad road, NH-24,
Village Amhera, Distt JP Nagar, Uttar Pradesh- 244102

My report of even date is to be read along with this letter.

1. Maintenance of record is the responsibility of the management of the Company. Our responsibility is to express an opinion on those records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on text basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices followed provide a reasonable basis for our opinion.
3. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
4. The compliance of the provisions of SEBI laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
5. As regards the books, papers, forms, reports and returns filed by the Company under these regulations, the adherence and compliance to the requirements of the said regulations is the responsibility of management. My examination was limited to checking the execution and timelines of the filing of various forms, reports, returns and documents that need to be filed by the Company under the said regulations. I have verified the correctness and coverage of the contents of such forms, returns and documents.

Place: Delhi
Date: 28/06/2021

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