

30.05.2025

To,  
BSE Limited  
Corporate Relations Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai — 400 001  
Security Code: 531381



Dear Sir,

**Sub: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2025**

Pursuant to Regulation 24A(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the applicable circulars issued by the Securities and Exchange Board of India, BSE Limited, please find enclosed herewith the Annual Secretarial Compliance Report of Arihant Foundations & Housing Limited for the year ended March 31, 2025, issued by M/s V Suresh Associates, Practicing Company Secretaries, secretarial auditors of the Company.

This is for your kind information and records.

Thanking you.  
Yours Sincerely,  
For **ARIHANT FOUNDATIONS & HOUSING LIMITED**



**KAMAL LUNAWATH**  
Managing Director  
DIN: 00087324

Encl: As above



**SECRETARIAL COMPLIANCE REPORT OF ARIHANT FOUNDATIONS & HOUSING LIMITED FOR THE YEAR ENDED 31.03.2025**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **M/S. ARIHANT FOUNDATIONS & HOUSING LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at No. 3 (Old No. 25), Ganapathy Colony, 3<sup>rd</sup> lane, Off. Cenotaph road, Teynampet Chennai – 600018. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, 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 31.03.2025 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We, V Suresh Associates, Practising Company Secretaries have examined:

- (a) All the documents and records made available to us and explanation provided by Arihant Foundations & Housing 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 Report

For the Financial year ended 31.03.2025, 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:

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(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments from time to time;

(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; **(no events during the audit period)**

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(no events during the audit period)**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(no events during the audit period)**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued thereunder;

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

I. (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/ guide- lines including specific clause)	Regulation/ CircularNo.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulations	Regulation 44(3) –	Non-submission of the voting results within the period provided under this regulation	BSE	Fine	Non-submission of the voting results within the period provided under this regulation	Rs. 10,000/- (excluding GST)	The Company has filed the Voting Results of Annual General Meeting for the Financial Year ended 31.03.2024 beyond the prescribed time limit under the said regulation. The BSE imposed a penalty and the same has been paid by the company.	As mentioned below	-

**Management Response:**

The Company had submitted the voting results with the exchange in the PDF format within the stipulated timeline. However, the delay was in filing the results in XBRL mode. It was inadvertently missed to file the results in XBRL mode due to oversight. Suitable checks and controls are implemented to ensure that such instances are not repeated in the future.

*J. R. Udayak*



(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 31.03.2024	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 entity	Comments of the PCS on the actions taken by the listed entity
1	<i>Delayed filing of the statement of related party transactions by the Company for the half year ended 31.03.2023</i>	<i>Delayed filing of the statement of related party transactions by the Company for the half year ended 31.03.2023</i>	<i>Regulation 23(9) – disclosure of related party transaction</i>	<i>Delay in filing of disclosure of related party transaction. The BSE imposed a penalty of Rs. 15,000/- (excluding GST)</i>	<i>The Company had paid the penalty of INR 15,000/- excluding GST as imposed by BSE Limited for the observed delay.</i>	<i>As mentioned by the Company.</i>
2	<i>Delayed filing of Annual Secretarial Compliance Report by the Company for the financial year 31.03.2023.</i>	<i>Delayed filing of Annual Secretarial Compliance Report by the Company for the financial year 31.03.2023.</i>	<i>Regulation 24A – submission of secretarial Compliance report</i>	<i>Delay in filing of submission of secretarial Compliance report. The BSE imposed a penalty of Rs.86,000/-(excluding GST)</i>	<i>The Company had paid the penalty of INR 86,000/- (excluding GST as imposed by BSE Limited for the observed delay.</i>	<i>As mentioned by the Company.</i>

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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)	Observations /Remarks by PCS*
1.	<p><b>Secretarial Standards:</b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).</p>	Yes	
2.	<p><b>Adoption and timely updation of the Policies:</b></p> <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 have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	Yes  Yes	The Company has maintained the policies. However, Policies are required to be updated to incorporate the recent amendments.
3.	<p><b>Maintenance and disclosures on Website:</b></p> <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 document(s)/section of the website</li> </ul>	Yes  Yes	
4.	<p><b>Disqualification of Director:</b></p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	

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5.	<p><b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	
6.	<p><b>Preservation of Documents:</b></p> <p>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.</p>	Yes	
7.	<p><b>Performance Evaluation:</b></p> <p>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.</p>	Yes	
8.	<p><b>Related Party Transactions:</b></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; <del>or</del></p> <p>(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.</p>	Yes  NA	Please refer to point no.8(a) above.
9.	<p><b>Disclosure of events or information:</b></p> <p>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.</p>	Yes	

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10.	<b>Prohibition of Insider Trading:</b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	The Company has a SDD Software and the same is to be updated by the Company.
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  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 (**).	No	The BSE Ltd had levied a fine of Rs. 10,000/- (excluding GST) for Non-submission of the voting results in XBRL mode within the period provided under Regulation 44(3) of SEBI LODR.
12.	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries</b>  In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Not Applicable	No such instances occurred during the audit period.
13.	<b>Additional Non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	No	The company has filed Certificate under Regulation 74(5) of the SEBI (Depositories and Participants) Regulations, 2018 by RTA beyond 15 days during the financial year 2024-25.

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme documents in terms of regulation 46(2)(za) of the LODR Regulations. –**Not Applicable.**

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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. 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 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: Chennai  
Date: 30.05.2025

**For V Suresh Associates**  
Practising Company Secretaries



*J. R. Udaya*

Udaya Kumar K R  
Partner  
FCS No. 11533  
C.P.No. 21973

Peer Review Cert. No: 6366/2025  
UDIN: F011533G000508601