



**KAMAL LALANI**

(ACS & B.Com)

**Practicing Company Secretary**  
(Peer Reviewed)

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📍 : C 41, Vrajbhoomi Society, B/h Yash Complex  
Gotri Road, Vadodara 390021 Gujarat, India.

To,  
Wardwizard Foods and Beverages Limited  
Old Nimita Road, Nandan Nagar, Belghoria, Kokata,  
West , Bengal, 700083, India.

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

Dear Madam,

I have been engaged by Wardwizard Foods and Beverages Limited , (hereinafter referred to as the "**Company**") bearing CIN: L15100WB1953PLC021090 whose equity shares are listed on BSE Limited to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time and to issue the Annual Secretarial Compliance Report thereon.

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

My responsibility is to verify compliances by the company with provisions of all applicable SEBI Regulations and Circulars / Guidelines issued from time to time and issue a report thereon. My audit was conducted in accordance with the 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.

The Annual Secretarial Compliance Report for the FY 2024-25 is enclosed.

Thanking you,

**Kamal A. Lalani**  
Practicing Company Secretary  
Proprietor  
ACS No.: 37774  
C.P No: 25395  
Peer Review No.: 6618/2025  
Place: Vadodara  
Date: 30/05/2025







**SECRETARIAL COMPLIANCE REPORT OF  
WARDWIZARD FOODS AND BEVERAGES LIMITED**

**(CIN: L15100WB1953PLC021090)**

**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

I, Kamal A, Lalani, a firm of Practicing Company Secretaries have examined: -

- (a) All the documents and records made available to me, and explanation provided by WARDWIZARD FOODS AND BEVERAGES LIMITED ("The Listed Entity");
- (b) The filings / submissions made by the Listed Entity to the Stock Exchanges;
- (c) Website of the Listed Entity; and
- (d) Any other documents/ filings, as may be relevant, which have been relied upon to make this Report;

for the financial year ended on 31<sup>st</sup> March, 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 and 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015; as amended from time to time;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; as amended from time to time- Not Applicable for review period;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; as amended from time to time.
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; as amended from time to time- Not Applicable for review period.
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; as amended from time to time - Not Applicable for review period;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; as amended from time to time - Not Applicable for review period;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; as amended from time to time;
- (h) Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulation, 1993; as amended from time to time;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; as amended from time to time;





(j) Securities and Exchange Board of India (Issue and Listing of Securitised Debt Instruments and Security Receipts) Regulations, 2008; as amended from time to time- Not Applicable for review period;

and circulars / guidelines issued thereunder;

and based on the above examination, I 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:-

S r. N o.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regu- lation/ Circular No.	Deviations	Actio n Take n by	Type of Action	Details of Violation	Fine Amount	Obser- vations/ Remarks of the Practicing Company Secretary (PCS)	Man- age- ment Re- sponse	Re- marks
					Advisory / Clarifica tion/ Fine/ Show Cause Notice/ Warning , etc.					
NIL										





(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 (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31 <sup>st</sup> March 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	The company has paid the fine to BSE Limited on 18 <sup>th</sup> March, 2024.	The submission of prior intimation of Board meeting.	Regulation 29(2) and 29(3) of SEBI (LODR).	Delayed in Furnishing Prior intimation about the meeting of the Board of Directors.	The company has paid the fine to BSE Limited on 18 <sup>th</sup> March, 2024.	As on the date of this report, the company has paid the Penalty.

I. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1.	<b>Secretarial Standards:</b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2.	<b>Adoption and timely updation of the Policies:</b> <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	None



3.	<b>Maintenance and disclosure on Website:</b> <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 redirects to the relevant documents (s)/section of the website.</li> </ul>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>None</p> <p>None</p> <p>None</p>
4.	<b>Disqualification of Director(S):</b>  None of the Director(s) of the listed entity is/are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.	<p>Yes</p>	<p>None</p>
5.	<b>Details related to Subsidiaries of listed entities have been examined w.r.t:</b>  (a) Identification of material subsidiary companies (b) Disclosure Requirement of material as well as other subsidiaries	<p>(a) NA</p> <p>(b) NA</p>	<p>The company does not have any subsidiary.</p>
6.	<b>Preservation of Documents:</b>  The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of	<p>Yes</p>	<p>None</p>



	Documents and Archival Policy prescribed under SEBI (LODR) Regulations, 2015.		
7.	<b>Performance Evaluation:</b>  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	None
8.	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or  (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 Audit Committee.	a) Yes          b) NA	None          None
9.	<b>Disclosure of events or information:</b>  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	None
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.	Yes	None
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  The 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	NA	None





	through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)  <del>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</del>		
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.	NA	No resignation of statutory auditors from the Company during the audit period.
13.	<b>Additional Non-compliances, if any:</b>  <del>No additional non-compliance observed for any of the SEBI regulation/circular/guidance note, etc. except as reported above.</del>	No	<i>The Chairman of the SRC committee has not attend the Annual General Meeting (AGM) held on 25/09/2024 pursuance to regulation Reg. 20 (3) of SEBI (LODR) Regulation 2015.</i>

- Observations/ Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

I further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.: Not Applicable

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 certify based upon my 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.

DATE : 29<sup>TH</sup> MAY 2025

PLACE : VADODARA

SIGNATURE :

NAME OF PCS :

C. P. NO.

ACS

P R. No.

UDIN

:

KAMAL A LALANI

: 25395

: 37774

: 6618/2025

: A037774G000483010

