

Hyderabad, May 30, 2025

<b>To,</b> <b>BSE Limited,</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Tel:022-22721233/34 Fax: 022-22722131/1072/2037/2061/41 Email: <a href="mailto:corp.relations@bseindia.com">corp.relations@bseindia.com</a> <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a> Scrip Code: 515018	<b>To,</b> <b>The National Stock Exchange of India Limited,</b> Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai: 400051 Tel: 022-26598235/36/452 Fax: 022-26598237/38 Email: <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a> SYMBOL: REGENCERAM
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**Sub: Annual Secretarial Compliance Report for the year ended March 31, 2025**

**Ref: ISIN: INE277C01012.**

Dear Sir/Madam,

Pursuant to Regulation 24A(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find the enclosed Annual Secretarial Compliance Report of the Company issued by M/s Nagaraj & Associates, Practicing Company Secretaries for the financial year ended March 31, 2025.

This is for your information and Records.

Yours faithfully,

**For Regency Ceramics Limited**

**Satyendra Prasad Narala**  
**Managing Director & CFO**  
**DIN:01410333**



**SECRETARIAL COMPLIANCE REPORT**

I, Varikuti Nagaraju, Practicing Company Secretary have examined:

- All the documents and records made available to us and explanation provided by **REGENCY CERAMICS LIMITED** ("the listed entity"),
- The filings/ submissions made by the listed entity to the stock exchanges,
- Website of the listed entity,
- Any other document/ filing, as may be relevant, which has been relied upon to make this report,

For the financial year ended 31<sup>st</sup> March, 2025 ("Review Period") in respect of compliance with the provisions of:

- The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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: -

- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018; Not Applicable to the listed entity for the audit period
- SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the listed entity for the audit period
- SEBI (Buyback of Securities) Regulations, 2018; - Not Applicable to the listed entity for the audit period.
- SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - Not Applicable to the listed entity for the audit period.
- SEBI (Prohibition of Insider Trading) Regulations, 2015;
- The Depositories Act, 1996
- SEBI (Depositories and Participants) Regulations, 2018.

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

- 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.	I	
Compliance Requirement (Regulations/ circulars/ guidelines including specific	<i>Submission of Audited Financial Results along with Impact of Audit Qualifications for the quarter and year ended March 31, 2024 to stock exchanges in terms of Reg.</i>	<i>Pursuant to Regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- The listed entity shall ensure</i>



clause)	33 of SEBI (LODR) Regulations.	that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board
Regulation/ Circular No.	Reg. 33 of LODR	Regulation 31(2) of SEBI (LODR) Regulations, 2015
Deviations	Non-Submission of Impact of Audit Qualifications for the year ended 31 <sup>st</sup> March 2024 along with financials within the stipulated time.	Entire shareholding of the promoter group is not held in dematerialized form
Action Taken by	BSE Ltd and National Stock Exchange of India Ltd.	-
Type of Action	Imposed a fine of Rs. 1,35,700/- (including GST) collectively by BSE Ltd and National Stock Exchange of India Ltd	-
Details of Violation	Delay in submission of impact of Audit Qualifications along with Financial Results for the quarter and year ended March 31, 2024.	Out of 100% shareholding, only 87.24% shareholding of Promoter and Promoter Group is held in dematerialized form.
Fine Amount	Rs. 1,35,700/- (including GST) imposed collectively by BSE Ltd and National Stock Exchange of India Ltd.	Nil
Observations/ Remarks of the Practicing Company Secretary	Impact of Audit Qualifications for the year ended March 31, 2024 had been submitted to BSE on June 14, 2024, and to the NSE on June 07, 2024.	Out of 100% shareholding, only 87.24% shareholding of Promoter and Promoter Group is held in dematerialized form
Management Response	While filing the audited financials, the company inadvertently missed out enclosing Impact of Audit Qualifications along with the financials for the quarter and year ended 31 <sup>st</sup> March 2025	The Promoters of the Company are in the process of dematerializing their shareholding
Remarks	Stock exchanges levied fine for delay and the same has been paid.	Nil



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

Sr. No.	I
Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports))	<i>Out of 100% shareholding, only 87.24% shareholding of Promoter and Promoter Group is held in dematerialized form</i>
Observations made in the Secretarial Compliance report for the year ended 2024	<i>Out of 100% shareholding, only 87.24% shareholding of Promoter and Promoter Group is held in dematerialized form</i>
Compliance Requirement (Regulations/circulars/guidelines including specific clause)	<i>Pursuant to Regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- The listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board</i>
Details of violation /Deviations and actions taken /penalty imposed, if any, on the listed entity	<i>Out of 100% shareholding, only 87.24% shareholding of Promoter and Promoter Group is held in dematerialized form.</i>
Remedial actions, if any, taken by the listed entity	<i>The Promoters of the Company are in the process of dematerializing their shareholding</i>
Comments of the PCS on the Actions taken by the listed entity	<i>The company is in the process of dematerializing their shareholding</i>

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)	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 of India (ICSI).	YES	NIL
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</li> </ul>	YES  YES	NIL  NIL



	reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.		
3.	<b>Maintenance and disclosures 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 re- directs to the relevant document(s)/ section of the website.</li> </ul>	YES  YES  YES	NIL  NIL  NIL
4.	<b>Disqualification of Director:</b> None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the	YES	NIL
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.	YES  YES	NIL  NIL
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 Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	NIL
7.	<b>Performance Evaluation:</b> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committee sat the start of every financial year/during the financial year as prescribed in SEBI Regulations.	YES	NIL
8.	<b>Related Party Transactions:</b> (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	YES  YES	NIL  NIL



	the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.		
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	NIL
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	NIL
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.	YES	As mentioned above
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	Nil
13.	<b>Additional non-compliances, if any:</b> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	NIL



**Assumptions & Limitation of scope and Review:**

1. Compliance with 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.

DATE: 27<sup>th</sup> MAY, 2025  
PLACE: HYDERABAD



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CS Varikuti Nagaraju,  
Practicing Company Secretary  
CPNO: 23322  
UDIN: A056337G000505005

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**NAGARAJU & ASSOCIATES**  
**CS NAGARAJU VARIKUTI**  
Company Secretary in Practice  
M.No: 56337 COP: 23322

PEER REVIEW CER. NO. 6383/2025