



May 30, 2023

Department of Corporate Services
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai -400 001

Sub: Annual Secretarial Compliance Report for the financial year ended March 31, 2023

In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February 2019 as amended from time to time, the Annual Secretarial Compliance Report for the financial year ended March 31, 2023, issued by M/s. GRNK & Associates, the Secretarial Auditors of Vivriti Capital Private Limited is enclosed herewith.

Kindly take the same on your record.

For and on behalf of **Vivriti Capital Private Limited**

P S Amritha
Company Secretary & Compliance Officer
Mem No. A49121

Encl.: a/a



GRNK & ASSOCIATES
COMPANY SECRETARIES

**Secretarial Compliance Report of VIVRITI CAPITAL PRIVATE LIMITED
for the financial year ended 31st March, 2023**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s. Vivriti Capital Private Limited (CIN: U65929TN2017PTC117196) (hereinafter referred as 'the listed entity'), having its Registered Office at Prestige Zackria Metropolitan No. 200/1-8, 2nd Floor, Block -1, Annasalai, Chennai - 600002. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion 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 in our opinion, the listed entity has, during the review period covering the financial year ended on 31st March, 2023, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

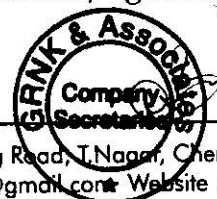
We GRNK & Associates have examined:

- (a) all the documents and records made available to us and explanation provided by VIVRITI CAPITAL PRIVATE 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 year ended 31st March, 2023 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR') - to the extent applicable;
- (b) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (c) 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/ guidelines including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action - | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|---|-------------------------------|--|---|------------------|--|---------------|---|---|---------|
| 1. | Regulation 57(1) of SEBI LODR | Regulation 57(1) of SEBI LODR | Delay in intimating BSE regarding interest or dividend or principal becoming due for the months of November, 2021, December, 2021, January, 2022, February, 2022, March, 2022, April, 2022, May, 2022, June, 2022, July, 2022 and August, 2022 | BSE vide its email dated 28 th September, 2022 | Fine | Delay in intimating BSE regarding interest or dividend or principal becoming due for the months of November, 2021, December, 2021, January, 2022, February, 2022, March, 2022, April, 2022, May, 2022, June, 2022, July, 2022 and August, 2022 | Rs. 19,37,560 | Nil | The Company has complied with the said provision and has submitted the evidence to BSE. The same has been withdrawn by BSE vide its email dated 2 November, 2022 and 23 November, 2022. | Nil |
| 2. | Regulation 57(1) of SEBI LODR | Regulation 57(1) of SEBI LODR | Delay in intimating BSE regarding interest or dividend or principal becoming due for the month of October, 2022 | BSE vide its email dated 30 th November, 2022 | Fine | Delay in intimating BSE regarding interest or dividend or principal becoming due for the month of October, 2022 | Rs. 73,160/- | Nil | The Company has complied with the said provision and has submitted the evidence to BSE. The same has been withdrawn by BSE vide its email dated May 23, 2023. | Nil |
| 3. | Regulation 52(4) of SEBI LODR | Regulation 52(4) of SEBI LODR | Non-disclosure of line items prescribed under Regulation 52(4) along with the half yearly / annual financial results for the period ended June, 2022 | BSE vide its email dated 14 th September, 2022 | Fine | Non-disclosure of line items prescribed under Regulation 52(4) along with the half yearly / annual financial results for the period ended June, 2022 | Rs. 34,220 | Nil | The Company has complied with the said provision and has submitted the evidence to BSE. The same | Nil |



| Sr. No. | Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action - | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Re- marks |
|---------|---|-------------------------------|--|---|------------------|--|-------------|--|---|-----------|
| | | | | | | | | | has been withdrawn by BSE vide its email dated May 25, 2023. | |
| 4. | Regulation 54(2) of SEBI LODR | Regulation 54(2) of SEBI LODR | Non-disclosure of extent and nature of security created and maintained with respect to secured listed NCDs in the financial statements for the period ended June, 2022 | BSE vide its email dated 14 th September, 2022 | Fine | Non-disclosure of extent and nature of security created and maintained with respect to secured listed NCDs in the financial statements for the period ended June, 2022 | Rs.34,220 | Nil | The Company has complied with the said provision and has submitted the evidence to BSE. The same has been withdrawn by BSE vide its email dated May 23, 2023. | Nil |
| 5. | Regulation 60(2) of SEBI LODR | Regulation 60(2) of SEBI LODR | Delay in intimating BSE regarding the record date for the months' January, 2021, September, 2021 & December, 2021 | BSE vide its email dated 28 th September, 2022 | Fine | Delay in intimating BSE regarding the record date for the months' January, 2021, September, 2021 & December, 2021 | Rs.1,29,800 | We advised the Company to comply with applicable regulations promptly in future. | The Company has submitted evidences to BSE in this respect. Final closure is awaited. | Nil |
| 6. | Regulation 50(1) of SEBI LODR | Regulation 50(1) of SEBI LODR | Delay in furnishing intimation about Board Meeting for the quarter ended September, 2022 | BSE vide its email dated 14 th December, 2022 | Fine | Delay in furnishing intimation about Board Meeting for the quarter ended September, 2022 | Rs.5,900 | Nil | The Company has complied with the said provision and has submitted the evidence to BSE. The same has been withdrawn by BSE vide its email dated May 23, 2023. | Nil |

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

| Sr. No. | Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Re- marks |
|----------------|---|--------------------------|------------|-----------------|----------------|----------------------|-------------|---|---------------------|-----------|
| NOT APPLICABLE | | | | | | | | | | |



II. 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:

| S. No. | Particulars | Compliance Status (Yes/No/NA) | Observations /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 | There was no resignation of Auditors during the year under review. |
| (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 | |
| (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 | NA | |
| 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 | NA | |

| | | | |
|------|--|----|--|
| 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. | NA | There was no resignation of Auditors during the year under review. |
| 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 | |
| (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 | |
| 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 18 th October, 2019. | NA | The Auditors have not resigned during the year under review. |

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III. We hereby report that, during the review period the compliance status of the listed entity is appended as below:

| S. No. | Particulars | Compliance Status (Yes/No/NA) | Observations /Remarks by PCS* |
|--------|--|-------------------------------|-------------------------------|
| 1 | Secretarial Standards: | | |
| | The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable. | Yes | - |
| 2 | Adoption and timely updation of the Policies: | | |
| | <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities 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 | - |
| 3 | Maintenance and disclosures on Website: | | |
| | <ul style="list-style-type: none"> 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 | - |
| 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 | - |



| | | | |
|----|---|-----|---|
| 5 | Details related to Subsidiaries of listed entities have been examined w.r.t.: | | |
| a. | Identification of material subsidiary companies | Yes | - |
| b. | Disclosure requirement of material as well as other subsidiaries | Yes | - |
| 6 | Preservation of Documents: | | |
| | 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 | - |
| 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 | - |
| 8 | Related Party Transactions: | | |
| a. | The listed entity has obtained prior approval of Audit Committee for all related party transactions; or | Yes | - |
| 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. | | |



| | | | |
|----|---|-----|--|
| 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. | NA | Regulation 30 is not applicable as it is a High Value Debt Listed Entity |
| 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 | - |
| 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 | - |
| 12 | Additional Non-compliances, if any: | | |
| | No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. | Yes | - |

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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.

For M/s. GRNK & Associates
Company Secretaries



BAALASUBRAMANIYAN NE.
Partner

M.No.: A29330; COP: 22941
PR No.: 3230/2023

Place: Chennai
Date: 29th May, 2023
UDIN: A029330E000410601