



May 29, 2024

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, 2024

Pursuant to 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, 2024, as issued by M/s. GRNK & Associates, the Secretarial Auditor of Vivriti Capital Limited (*formerly known as Vivriti Capital Private Limited*) is enclosed herewith.

Kindly take the same on your record.

For and on behalf of **Vivriti Capital Limited**
(*formerly known as Vivriti Capital Private Limited*)

P S Amritha
Company Secretary & Compliance Officer
Mem No. A49121
Address: Prestige Zackria Metropolitan No. 200/1-8,
2nd Floor, Block -1, Annasalai, Chennai – 600002

Encl.: a/a





GRNK & ASSOCIATES
COMPANY SECRETARIES

**SECRETARIAL COMPLIANCE REPORT OF VIVRITI CAPITAL LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024**

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 Limited (CIN: U65929TN2017PLC117196) (formerly known as Vivriti Capital Private Limited, 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.

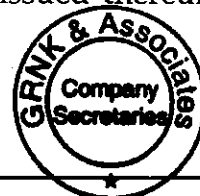
Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on 31st March, 2024, 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 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, 2024 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 60(2) of SEBI LODR Submission of record dates for the payments due	Regulation 60(2) of SEBI LODR	Delay in intimating BSE regarding the record date for the months/ September, 2023	BSE vide its email dated 30 th October, 2023	Fine	Delay in intimating BSE regarding the record date for the months/ September, 2023	11,800 (incl GST)	We advised the Company to comply with applicable regulations promptly in future.	The Company has paid the fine and has submitted details of such payment to BSE Ltd. via email.	-

- (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	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	In continuation to the withdrawal of fines, the matter stands closed.	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	

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
									November, 2022 and 23 November, 2022.	
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/-	In continuation to the withdrawal of fines, the matter stands closed.	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	In continuation to the withdrawal of fines, the matter stands closed.	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 25, 2023.	Nil
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	In continuation to the withdrawal of fines, the matter stands closed.	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	In continuation to the withdrawal of fines, the matter stands closed.	The Company has submitted evidences to BSE in this respect. The same has been withdrawn by BSE vide its email dated June 02, 2023.	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	In continuation to the withdrawal of fines, the matter stands closed.	The Company has complied with the said provision and has submitted the evidence to BSE. The same has been withdrawn by BSE vide its	Nil

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulatory/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
									email dated May 23, 2023.	

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

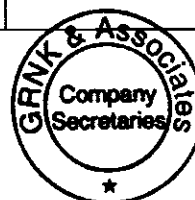
S. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1	Secretarial Standards:		
	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government 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 	Yes	-



	<ul style="list-style-type: none"> Timely dissemination of the documents/ information under a separate section on the website. 	Yes	-
	<ul style="list-style-type: none"> 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;	Yes	The Company has obtained prior approval of Audit Committee for all related party transactions except certain transactions (as disclosed in their Corporate Governance report), which were approved / ratified by the Audit Committee and / or the Members subsequently. The Company is classified as high value debt listed entity pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2021 and was required to comply with regulations 16 to 27 of SEBI LODR 2015 on a 'comply or explain' basis till 31 st March, 2024.
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.	Yes	
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	Resignation of statutory auditors from the listed entity or its material subsidiaries 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 case of resignation of Statutory Auditor from the listed entity or its material subsidiary during the period under review.
13	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	-



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



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

Place: Chennai
Date: 28th May, 2024
UDIN: A029330F000469319