RAMESH BHATIA
B.com. F.C.S.

COMPANY SECRETARY

S.C.O. 154-155, (1ST FLOOR)
SECTOR 17-C, CHANDIGARH-160 017
PH. 0172-4675028, M : 9815351500
E-mail : bhatiar9@yahoo.co.in

**Secretarial Compliance Report of M/s Winsome Textile Industries Limited for the year ended March. 31, 2025**

I, Ramesh Bhatia, a Practicing Company Secretary has examined:

(a) all the documents and records made available to me, and explanation provided by M/s Winsome Textile Industries Limited (hereinafter referred to as "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 documents / filings, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March 2025 in respect of compliance with the provisions of:

(1) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and

(2) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI"); including

(3) The Depositories Act1996 and the Regulations and byelaws framed thereunder.

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.

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; -( not applicable for the period under review)

(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; - (not applicable for the period under review) – (not applicable for the period under review)

(e) Securities and Exchange Board of India (Share Based Employee Benefits AND Sweat Equity) Regulations, 2021; -(not applicable for the period under review)

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021. -(not applicable for the period under review)

(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations,2021; (not applicable for the period under review)

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(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

(i) Securities and Exchange Board of India (Employee Stock Option Scheme and Employees Stock Purchase Scheme) guidelines,. 1999 (Not applicable for the year under review)

(j) The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not applicable for the year under review)

(k) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not applicable for the year under review)

And circulars / guidelines issued there under and based on the above examination, I hereby report that, during the Review Period

The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued there under

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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 |
|---|---|---|---|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

Practicing Company Secretary
Ramesh Bhatia
C.P. No. 19
FCS

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Additional affirmations in Annual Secretarial Compliance Report (ASCR) in terms of BSE Circular reference No: 20230316-14 dated: 16th March, 2021and NSE Circular Ref No: NSE/CML/2023/21 dated 16/03/2021

| Sr. No | Particulars | Compliance Status (Yes/No) | Observations/Remarks by PCS |
|---|---|---|---|
| 1. | Secretarial Standards:<br>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 | NA |
| 2. | Adoption and timely up-dation of the Policies:<br>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities<br>• All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the Regulations/ circulars/ guidelines issued by SEBI | YES<br><br>YES | NA<br><br>NA |
| 3. | Maintenance and disclosures on Website:<br>• The Listed entity is maintaining a functional website<br>• 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 | NA |
| 4. | Disqualification of Director:<br>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 | YES | NA |
| 5. | To examine details related to Subsidiaries of listed entities:<br>(a) Identification of material subsidiary companies<br>(b) Requirements with respect to disclosure of material as well as other subsidiaries | NA | The Company does not have any subsidiary company. |
| 6. | Preservation of Documents:<br>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 | NA |
| 7. | Performance Evaluation:<br>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations | YES | NA |

Chandigarh

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|---|---|---|---|
| 8. | Related Party Transactions:<br>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions<br>(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 the Audit committee | YES<br><br>YES | NA<br><br>NA |
| 9. | Disclosure of events or information:<br>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 | NA |
| 10. | Prohibition of Insider Trading:<br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 | YES | NA |
| 11. | Actions taken by SEBI or Stock Exchange(s), if any:<br>No Actions 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 there under | YES | NA |
| 12. | Additional Non-compliances, if any:<br>No any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc | YES | NA |

Compliances related to resignation of statutory auditors from listed entities and their material Subsidiaries as per SEBI Circular No:CIR/CFD/CMD1/114/2019 dated 18th October, 2019

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:

| Sr. No. | Particulars | Compliance Status (Yes/No/ NA) | Observations/ Remarks by PCS* |
|---|---|---|---|
| 1. | **Compliances with the following conditions while appointing/re-appointing an auditor** | | |

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| | 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<br><br>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<br><br>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. | N.A | NA |
| 2. | **Other conditions relating to resignation of statutory auditor** | | |
| | Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: | NA | 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. | N.A. | 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 | N.A | N.A. |

Ramesh Bhatia
CP No. FCS 2483
Chandigarh

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|---|---|---|---|
| | 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.<br><br>II). Disclaimer in case of non-receipt of information:<br><br>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<br><br><br><br><br>NA | NA<br><br><br><br><br>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 18th October, 2019. | NA | NA |

I certify that the company has complied with the requirements of Structured Digital database (SDD) pursuant to the provisions of Regulations 3(5) and 3 (6) of the Securities and Exchange Board of India (Prohibition of Insider Trading ) Regulations, 2015 ((PIT Regulations)

**Assumptions and Limitations 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 report 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 24 A (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 efficiency or effectiveness with which the management has conducted the affairs of the listed entity.

Place : Chandigarh
Date : MAY 19, 2025
UDIN No : F002483G000374901

Practicing Company Secretary Ramesh Bhatia CP No FCS 2483 Chandigarh

**Ramesh Bhatia**
**Practicing Company Secretary**
**FCS NO : 2483**
**CP No : 1917**
**PR NO : 896/2020**