

C.S.SOMA SAHA

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Pan No:CVAPS7554J

Secretarial compliance Report of Piyush Limited for the year ended 31.03.2026.

I have examined:

- (a) all the documents and records made available to us and explanation provided by **Piyush 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 certification, for the year ended 31st March, 2026 ("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, 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;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**NOT APPLICABLE**)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**NOT APPLICABLE**)
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**NOT APPLICABLE**)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**NOT APPLICABLE**)



(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(NOT APPLICABLE)**

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013; **(NOT APPLICABLE)**

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

(i) Reserve BANK of INDIA ACT, 1934

and circulars/ guidelines issued there under and based on the above examination, I/We 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: -

• Refer Annexure "A" annexed to the Report

(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under in so far as it appears from my/our examination of those records

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

• Refer Annexure "B" annexed to the Report

(d) 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.	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)	YES	The company failed to maintain all compliances according to SECRETARIAL STANDARED but now the company is taking care of that
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	NOT ANY



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 YES YES	NOT ANY NOT ANY NOT ANY
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	NOT ANY
5.	Details related to Subsidiaries of listed entities have Been examined w.r.t.: <ul style="list-style-type: none"> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as Other subsidiaries 	NA	The company does not have any subsidiary

Sr. No.	Particulars	Compliance Status(Yes/No/NA)	Observations /Remarks by PCS*
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.	NO	The company from this financial year is trying their level best to do that according to sebi regulations which are applicable to them
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 financially ear as prescribed In SEBI Regulations. .	NO	The company did the performance evaluation, but now it initiated this process
8.	Related Party Transactions: <ul style="list-style-type: none"> (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 the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained. 	YES NA	WILL DO



9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required is closure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under.</p>	YES	NOT ANY
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) &3(6) SEBI (Prohibition of Insider Trading) Regulations,2015.</p>	YES	NOT ANY
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>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 there under The action taken against the listed entity/its promoters/ Directors/subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	REFER TO ANNEXURE-A
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries</p> <p>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.</p>	Yes	On 6 th February 2026 M/S KEDIA DHANDHARIA &CO. appointed as statutory auditors of the company for the financial year 2025-26 to hold office from the conclusion of the EGM until conclusion of the ensuing ANNUAL GENERAL MEETING to held in the year 2026 due to resignation of M/S ANUP KUMAR DEY & CO. In casual vacancy
13.	<p>Additional Non-compliances, if any:</p> <p>No additional non-compliance e observed for any SEBI regulation/circular/guidance note etc.</p>	YES	NOT ANY



Annexure "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 340 of SEBI Regulation 2015 (L ODR)	Regulation 348 of SEBI	Late in uploading of report in CSE	CSE	Imposed fine by CSE	Failure to submit report timely	424800	Company waiver application email dated 16.04.2026, 99% of the total fees fine has been waived in accordance with the notice issued by the Exchange dated 16.04.2026. After such waiver the net amount payable by the company stands at Rs. 16,166/-. And the company paid to BSE vide cheque no - on date - according to mail received by Piyush Limited.	Company paid 1% of total penalty charges by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A



2	Regulation 29(3)(a)(b) of SEBI Regulation 2015(L ODR)	Regulation 29(3)(a)(b) of SEBI	Late in uploading of notice	CSE	Fine imposed by CSE	Failure to upload notice for event date 08-11-2025 & 14-11-2025	23600	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A
3	Regulation 44(3) SEBI Regulation 2015(L ODR)	Regulation 44(3) of SEBI	Non submission of the voting of salts within the period provided under this regulation	CSE	Fine imposed by CSE	Failed to submit detailed voting of salt of general meeting stock exchange within 2 working days of meeting conclusion	23600	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A
4	29(2)(a) SEBI Regulation 2015(L ODR)	29(2)(a) of SEBI	Non Submission of thing and all report notice improved time	CSE	Fine imposed by CSE	Detailed violation Non submission season of fence all report notice 4 th voter for Financial year 2024-25 & 1 st quarter, 2 nd quarter & 3 rd quarter for financial year 2025-26	47200	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A



5	Regulation 31b	Regulation 31b	Failed to upload share holding pattern with the proper of time under the regulation	CSE	Fine imposes by CSE	Non uploading of share holding pattern of 4 th quarter for financial year ended 2024-25 & 2 nd and 3 rd and 4 th quarter for financial year 2025-26 in proper time	424800	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A
6	33 SEBI Regulation 2015(L ODR)	33 of SEBI	Failed to upload consolidated standard financial result within proper days	CSE	Fine imposes by CSE	Failed to upload financial result of 4 th quarter for financial year ended 2024-25 & 1 st , 2 nd & 3 rd and 4 th quarter for financial years ended 2025-26	1062000	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A
7	Regulation 13(3) SEBI Regulation 2015(L ODR)	Regulation 13(3) of SEBI	Failed to upload quarterly statement of investor grievance to the stock exchange with the proper of time under the regulation	CSE	Fine imposes by CSE	Non uploading of quarterly statement of investor grievance to the stock exchange & 1 st and 2 nd and 3 rd quarter for financial year 2025-26 in proper time	217120	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A



8	Regulation 32(1)	Regulation 32(1)	Failed to upload quarterly statement of deviation & variation for fund raised through public issues, right issues, preferential issues, or qualified institution placement	CSE	Fine imposed by CSE	Failed to upload quarterly statement of deviation & variation for fund raised through public issues, right issues, preferential issues, or qualified institution placement 1 st and 3 rd and 4 th quarter for financial year 2025-26 in proper time	126260	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	Company paid 1% of total penalty charged by BSE vide cheque no - on date - according to mail received by Piyush Limited on -	N A
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Annexure "B"

Sr. No	Observations/Remarks of the Practicing Company Secretary	Observations made in the secretaries compliance report for the year ended 31.03.2024	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	Company has not complied with the listing requirements / filing requirements along with nonpayment of annual listing fees to the exchange for a considerable period of time	Company has not complied with the listing requirements/ filing requirements along with nonpayment of annual listing fees to the exchange for a considerable period of time	All compliances	Not having access on the portal of the Calcutta stock exchange. Company has not complied with the listing requirements/ filing requirements along with non-payment of annual listing fees to the exchange for a considerable period of time.	On current date and now company is filling all regulations correctly and properly in The Calcutta Stock Exchange after retrieved user id and password.	Have made proper communication to the stock exchanges via mails and posts but not updated on the portal due to not having the access of the portal which is duly rectified and updated in the due course of time at on current date and now company is filling all regulations correctly and properly in The Calcutta Stock Exchange after retrieved user id and password.



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

(e) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) or Registrar of Companies under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
NA	NA	NA	NA	NA

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 our 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.

Date: 22.05.2026
Place: Kolkata

Soma Saha
CS Soma Saha
Practicing Company Secretary
Membership No.-A33125;
COP No.- 12237
PRC No: 1905
UDIN: A033125H000445603

