

# GAURAV SETHI & CO.

REGD.OFFICE:111, RG MALL, SECTOR-9, ROHINI, DELHI-110085  
E-MAIL:CSGAURAVSETHI33@gmail.com; Contact-7292010187, 9868679482

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## SECRETARIAL COMPLIANCE REPORT OF MACHINO PLASTICS LIMITED FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2025

To,

The Board of Directors  
Machino Plastics Limited  
Plot No. 03 – Maruti Joint Venture Complex, Udyog  
Vihar, Phase IV  
Gurgaon Haryana-122015

Dear Sir,

We, GAURAV SETHI & CO., have examined:

- a) All the documents and records made available to us and the explanation provided by Machino Plastics 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 31<sup>st</sup> March, 2025 ("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, and 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;
  - 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;
  - e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
  - f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
  - g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013;
  - h) Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations, 2016;
  - i) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
  - j) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - k) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and circulars/ guidelines issued thereunder; 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:

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| S.No. | Compliance Requirement<br>(Regulations/ circulars/<br>guidelines, including<br>specific clause) | Regulation/ Circular<br>No. | Deviations | Action<br>Taken by | Type of<br>Action | Details of<br>Violation | Fine<br>Amount | Observations/Remarks of<br>the Practicing<br>Company Secretary | Management<br>Response | Remarks |
|-------|-------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|-------------------|-------------------------|----------------|----------------------------------------------------------------|------------------------|---------|
|       | N.A.                                                                                            | N.A.                        | N.A.       | N.A.               | N.A.              | N.A.                    | N.A.           | N.A.                                                           | N.A.                   | N.A.    |

(d) The listed entity has taken the following actions to comply with the qualification/observations made in the Secretarial Compliance Report of the previous year:

| S.No. | Compliance Requirement<br>(Regulations/ circulars/<br>guidelines, including<br>specific clause) | Regulation/ Circular<br>No. | Deviations | Action<br>Taken by | Type of<br>Action | Details of<br>Violation | Fine<br>Amount | Observations/Remarks of<br>the Practicing<br>Company Secretary | Management<br>Response | Remarks |
|-------|-------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|-------------------|-------------------------|----------------|----------------------------------------------------------------|------------------------|---------|
|       | N.A.                                                                                            | N.A.                        | N.A.       | N.A.               | N.A.              | N.A.                    | N.A.           | N.A.                                                           | N.A.                   | N.A.    |

➤ I/we hereby report that, during the review period, the compliance status of the listed entity with the following requirements:

| Sr.<br>No | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                            | Compliance Status<br>(Yes/ No/NA) | Observations /Remarks by<br>PCS* |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
| 1.        | <b>Secretarial Standards:</b><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), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.                                                                                                                                 | Yes                               | None                             |
| 2.        | <b>Adoption and timely updation of the Policies:</b><br><ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/ circulars/guidelines issued by SEBI</li> </ul>                                    | Yes                               | None                             |
| 3.        | <b>Maintenance and disclosures on the 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                               | None                             |
| 4.        | <b>Disqualification of Director:</b><br>None of the Directors (s) of the Company is/ are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.                                                                                                                                                                                                                                                                  | Yes                               | None                             |
| 5.        | <b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b><br>(a) Identification of material subsidiary companies<br>(b) Disclosure requirement of material as well as other subsidiaries                                                                                                                                                                                                                                    | NA                                | None                             |

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|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6.  | <b>Preservation of Documents:</b><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                     | None                                                                                                                                                                                                                                                                                       |
| 7.  | <b>Performance Evaluation:</b><br>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                     | None                                                                                                                                                                                                                                                                                       |
| 8.  | <b>Related Party Transactions:</b><br>(a) The listed entity has obtained prior approval of the Audit Committee for all related party transactions; or<br>(b) The listed entity has provided detailed reasons along with confirmation whether the transaction was subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.                                                                                                                       | Yes                     | None                                                                                                                                                                                                                                                                                       |
| 9.  | <b>Disclosure of events or information:</b><br>The listed entity has provided all the required disclosures (s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015, within the time limits prescribed thereunder.                                                                                                                                                                                                                                                            | Yes                     | None                                                                                                                                                                                                                                                                                       |
| 10. | <b>Prohibition of Insider Trading:</b><br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.                                                                                                                                                                                                                                                                                                                                   | Yes                     | None                                                                                                                                                                                                                                                                                       |
| 11. | <b>Actions taken by SEBI or Stock Exchange(s), if any:</b><br>Action(s) has been taken against the listed entity by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder due to non- submission of the financial results within the period prescribed under this regulation for the Quarter ended March 2024 as per <b>Regulation 33</b> of SEBI (LODR) Regulation, 2015. | Yes<br>(Late Submitted) | The BSE during the review period, including under the standard operating procedure issued by SEBI through various circulars. BSE Limited imposed a fine amounting to <b>Rs. 29,500</b> on the Company for delay in submission as per <b>Regulation 33</b> of SEBI (LODR) Regulation, 2015. |
|     | Action(s) has been taken against the listed entity by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder due to non- submission of the financial results within the period prescribed under this regulation for the Quarter ended March 2024 as per <b>Regulation 34</b> of SEBI (LODR) Regulation, 2015.                                                               | Yes<br>(Late Submitted) | The BSE during the review period, including under the standard operating procedure issued by SEBI through various circulars. BSE Limited imposed a fine amounting to <b>Rs. 14,160</b> on the Company for delay in submission as per <b>Regulation 34</b> of SEBI (LODR) Regulation, 2015. |

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|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------------|
| 12. | <b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b><br>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 | None                                                                                           |
| 13  | <b>Additional non-compliances, if any:</b><br>a. The Company has received a notice under Section 206(4) of The Companies Act, 2013 from the Registrar of Companies (ROC), In the matter of Inquiry under Section 206 of The Companies Act, 2013.                                                                                                                                                                                                                       | -  | Reply has been sent to the ROC.<br>No further reply/response was received from the department. |

## 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 on 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 the financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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 GAURAV SETHI & CO.



GAURAV SETHI

(Practicing Company Secretary)

C.P. No.24865

M. No. 65897

P.R.No.5918/2024

UDIN No - A065897G000424860

Place : Gurugram

Date : 23<sup>rd</sup> May, 2025