

To

The National Stock Exchange of India Limited  
Limited Exchange Plaza, 5<sup>th</sup> Floor  
Plot No.C/1, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400 051

Bombay Stock Exchange  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 023

29<sup>th</sup> May, 2019

Dear Sirs,

**Sub: Filing of Annual Secretarial Compliance Report  
under Regulation 24A of SEBI (LODR)  
(Listing Obligations and Disclosure Requirements)  
(Amendment) Regulations, 2018**

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Pursuant to Regulation 24A of SEBI LODR Regulations, 2015 and as per SEBI Circular No. CIR/CFD/CMD1/27/2019, dated 8<sup>th</sup> February, 2019, we are submitting herewith the Annual Secretarial Compliance Report issued by Practicing Company Secretary for the period ended 31<sup>st</sup> March, 2019.

Kindly take the above information on your records.

Thanking you

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Yours faithfully  
for Easun Reyrolle Limited



PS Srinivasaraghavan  
Company Secretary & Compliance Officer



S.VISWANATHAN  
COMPANY SECRETARY

Flat 'B',  
Susheel Chandra Apartments,  
17<sup>th</sup> 'A' Cross, 10<sup>th</sup> 'A' Main  
Malleswaram West,  
Bangalore-560055  
EMailId:cs\_viswanathan@yahoo.com  
Tel: 41674875, Mob: 9845220950

**Secretarial Compliance Report of Easun Reyrolle Limited for the year ended 31<sup>st</sup> March, 2019**

I, S Viswanathan, Practicing Company Secretary have examined:

- (a) all the documents and records made available to us and explanation provided by Easun Reyrolle 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, 2019 ("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;
- (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) Regulations, 2014;
- (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 (Prohibition of Insider Trading) Regulations, 2015;





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- (i) Securities Contracts (Regulation) Rules, 1957
- (j) SEBI CIRCULAR No. CIR/CFD/CMD1/27/2019 dated February 8th 2019 regarding Annual Secretarial Compliance Report.
- (k) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018; - Para 3(x) (c) (iii) regarding disclosures pertaining to Disqualification of Directors.
- (l) Regulations 17 to 27 and Clauses (b) to (i) of Regulation 46(2) and Para C and D of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 regarding Corporate Governance and circulars/guidelines issued thereunder,

and based on the above examination, I 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:-

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
0 1.	As per Regulation 33 of SEBI (LODR) Regulations, 2015, listed entities have to file Annual Audited Financial Statements with Stock Exchanges within 60 days from the end of the Financial Year	The Listed Entity has not published / filed the Annual Audited Accounts for the Financial Year ended 31.03.2018 within 60 days from the end of the Financial Year	It was observed that the Company has published / filed the financials for the Quarter ended 31 <sup>st</sup> March, 2018 on 28 <sup>th</sup> August, 2018. Notices were received from NSE, and BSE. Penalty is levied on the Listed Entity. The listed entity had paid fine to the Stock Exchanges.





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02.	As per Regulation 33 (3) of the SEBI (LODR) Regulations, 2015, the listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within 45 days of end of each quarter other than the last quarter.	The Listed Entity has failed to publish the financial results for the Quarter ended June 2018 and December, 2018 within 45 days from the end of the Quarter i.e. on or before 14.08.2018 and 14.02.2019 respectively.	It was observed that NSE & BSE issued Non-Compliance Notices and levied penalty for the delay in publishing / filing the financial results for the Quarter ended 30.06.2018 and 31.12.2018 respectively.  Subsequently, Company has published the financial results for June, 2018 and December, 2018 on 04.09.2018 and 20.02.2019 respectively
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- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars / guidelines issued thereunder insofar as it appears from my/our examination of those records.
- (c) 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) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:





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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.
01.	NSE / BSE	Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015- The Company failed to publish / submit the March, 2018 Results within 60 days from the end of the financial year i.e. on or before 30.05.2018.	Both NSE and BSE have issued Notices and levied Penalty for delay in publication of financial results for March, 2018.	The Listed Entity has published March, 2018 Results on 28.08.2018 and paid the penalty.  It is advised to comply with the SEBI (LODR) Regulations on time.
02.	NSE / BSE	The Company failed to publish / submit the quarterly results for the Quarter June, 2018 and December, 2018 on time i.e. on or before 14.08.2018 and 14.02.2019 respectively.	Both NSE and BSE have issued Notices and levied penalty.	The Listed Entity has published June, 2018 and December, 2018 Results on 04.09.2018 and 20.02.2019 respectively. The Listed Entity is advised to publish the Financial results on time and avoid non-compliances.





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

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended ... (The years are to be mentioned)	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
- Nil -				

**S. Viswanathan**  
**Practicing Company Secretary**  
**ACS No: 5284**  
**CP No: 5284**

**Place: Bangalore**  
**Date: 24.05.2019**

**S. VISWANATHAN**  
**Company Secretary**  
**C.P. No. 5284**