The Pioneer Safe Deposit Vault

Established in 1937

# The Delhi Safe Deposit Co. Ltd.

CIN NO : L74899DL1937PLC000478 / GSTIN : 07AAACT1828J1ZC
86, Janpath, New Delhi - 110001 (INDIA).
Phone : (011) - 43580400, 23323223, 23321902
Email : delsafe@dsdgroup.co.in / dsdtravels@dsdgroup.co.in Website : www.dsdgroup.co.in

Dt: 17/05/2025

To,
Metropolitan Stock Exchange of India Limited (MSEI)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 098

**Sub: Annual Secretarial Compliance Report for the year ended March 31, 2025**

Dear Sir,

In terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended 31.03.2025

Kindly take the same on your record.

Thanking you,

For **The Delhi Safe Deposits Co. Ltd**

VIJAY KUMAR GUPTA

Digitally signed by VIJAY KUMAR GUPTA
Date: 2025.05.17 14:38:31 +05'30'

Vijay Kumar Gupta
Managing Director/CEO
DIN: 00243413

**ABHISHEK J & CO.**
**COMPANY SECRETARIES**
**Peer Reviewed Unit No. 1410/2021**
**UCN: S2016UP815600**

## Secretarial Compliance Report of The Delhi Safe Deposit Company Limited for the financial year ended March 31, 2025

I, have conducted the review of the compliance of the applicable statutory provisions and the adherence togood corporate practices by **The Delhi Safe Deposit Company Limited** (hereinafter referred as '**the listed entity**'), having its Registered Office at 86, Janpath, New Delhi – 110001 Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my 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, I hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2025 complied with thestatutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, CS Abhishek Jain have examined:

(a) all the documents and records made available to us and explanation provided by The Delhi Safe Deposit Company 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

financial year ended March 31, 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, 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; - NA

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations,2021; -NA

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations,2021 -NA

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

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(i) Other regulations (as applicable) and circulars/ guidelines issued thereunder;

and based on the above examination, I 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:



K-803, RG Residency, Sector-120, Noida-201301
Handheld: +91 95600 54705 | Fixed Line: +91 120-3568057
Email: csabhishek2@gmail.com

| Sr. No. | Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause) | Regulation/ CircularNo. | Deviations | Action Taken by | Type of Action | Detailof Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Execution of trades as per approved trading plan. | Regulation 5(4) of SEBI (Prohibition of Insider Trading) Regulations, 2015. | Trades are not executed as per the trading plan dated 01.04.2024 and duly approved by the Company Secretary and Compliance Officer.<br><br>There is a deviation in implementation of approved trading plan. | NIL | NIL | As per trading plan dated 01.04.2024, Shri Vijay Kumar Gupta, MD and CEO was permitted to buy 39,000 equity shares of the Company.<br><br>On 21.11.2024, Shri Vijay Kumar Gupta has bought 39,336 equity shares (via off market). 336 equity shares are bought in excess of the approved trading plan inadvertently. | NA | Trades are not executed by Shri Vijay Kumar Gupta, MD and CEO himself as per the approved trading plan dated 01.04.2024.<br><br>Non-compliance of Regulation 5(4) of SEBI (Prohibition of Insider Trading) Regulations, 2015. | Deviation in implementation of trading plan is done inadvertently.<br><br>The Company has within specified time limits intimated the acquisition of 39,336 equity shares under SEBI (SAST) Regulations, 2011 and SEBI (Prohibition of Insider Trading) Regulations, 2015 to the Stock Exchange. | Noted for compliance by the management. |

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

| Sr. No. | Com- pliance Require- ment (Regu- lations/ circulars/ guide- lines including specific clause) | Regu- lation/ CircularNo. | Deviations | Action Takenby | Type ofAction | Details of Viola-tion | Fine Amount | Ob- serva- tions/ Re- marksof the Prac- ticing Com- pany Secre-tary | Man- age- ment Re- sponse | Re- marks |
|---|---|---|---|---|---|---|---|---|---|---|
| NIL | NIL | NIL | NIL | NIL | Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc. | NIL | NIL | NIL | NIL | NIL |

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CP No. 16592
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II. 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 |
|---|---|---|---|
| 1. | **Compliances with the following conditions while appointing/re-appointing an auditor** | | |
| | 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>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>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. | NA | There is no change in Statutory Auditors during the period under review due to resignation of Statutory Auditor.<br><br>The Shareholders in Annual General Meeting dated September 28, 2024 duly appointed M/s. Singh Gurpreet & Co., Chartered Accountants (FRN-031763N) as Statutory Auditor for a period of 5 years. |
| 2. | **Other conditions relating to resignation of statutory auditor** | | |
| | i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: | NA | There is no change in Statutory Auditors during the period under review due to resignation of Statutory Auditor. |

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|---|---|---|---|
| | 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.<br><br>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.<br><br>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 | There is no change in Statutory Auditors during the period under review due to resignation of Statutory Auditor. |
| 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 | There is no change in Statutory Auditors during the period under review due to resignation of Statutory Auditor. |

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

| Sr. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/ Remarks |
|---|---|---|---|
| 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 of India (ICSI). | Yes | - |
| 2. | **Adoption and timely updation 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 have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI | Yes | - |
| 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<br>• 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:**<br>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 | - |

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|---|---|---|---|
| 5. | **Details related to Subsidiaries of listed entities havebeen examined w.r.t.:**<br>(a) Identification of material subsidiary companies<br>(b) Disclosure requirement of material as well as other subsidiaries | NA | There is no subsidiary company of listed entity |
| 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 Documentsand Archival policy prescribed under SEBI LODR Regulations, 2015. | Yes | - |
| 7. | **Performance Evaluation:**<br>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committeesat the start of every financial year/during the financial year as prescribed in SEBI Regulations. | Yes | - |
| 8. | **Related Party Transactions:**<br>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or<br>(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:**<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 prescribedthereunder. | Yes | - |
| 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 | - |

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| 11. | **Actions taken by SEBI or Stock Exchange(s), if any:**<br>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. | Yes | - |
| 12. | **Additional Non-compliances, if any:**<br>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.

**Date:** May 14, 2025

**Place:** Noida

**For ABHISHEK J & CO.**

**Company Secretaries**

ABHISHEK J & CO. CP No. 16592 COMPANY SECRETARIES

**CS Abhishek Jain**

**M. No. F11233**

**COP No. 16592**

**UDIN: F011233G000336217**