

WINRO COMMERCIAL (INDIA) LTD.

Regd.Off.:209-210, Arcadia Building, 2nd Floor, 195, Nariman Point, Mumbai-400021.
Tel:40198600 Fax:40198650 E-mail:winro.investor@gcvl.in, Web:www.winrocommercial.com
CIN:L51226MH1983PLC165499

Date: 14.05.2025

To,
Corporate Relationship Department
BSE Limited
P.J. Towers, 25th Floor,
Mumbai - 400 001

Ref: BSE Code: 512022

Dear Sir/Madam,

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

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the applicable Circulars issued by the Securities and Exchange Board of India, please enclosed herewith Annual Secretarial Compliance Report dated May 14, 2025 of Winro Commercial (India) Limited duly issued by M/s. Avani Gandhi & Associates, Practicing Company Secretaries, for the financial year ended March 31, 2025.

Kindly take the same on your record.

Yours faithfully,

For Winro Commercial (India) Limited

Jitendra Parihar
Company Secretary & Compliance Officer
Membership No.: A40734

Encl.: a. a



AVANI GANDHI & ASSOCIATES

PRACTICING COMPANY SECRETARIES

Secretarial Compliance Report of Winro Commercial (India) Limited for the Financial Year ended 31st March, 2025

**[Pursuant to Regulation 24A (2) of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015]**

**To,
The Members,
Winro Commercial (India) Limited**

I have examined:

- (a) all the documents and records made available to us and explanation provided by Winro Commercial (India) Limited ("the listed entity/ the Company"),
- (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 31/03/2025 ("Review Period") in respect to compliance with the provisions of:

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

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, 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 during the period 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 during the period review.
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not applicable during the period review.
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; Not applicable during the period review.
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not applicable during the period review.
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Applicable Regulations and circulars/ guidelines issued there under;

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 clauses)	Regulation /circular no.	De viation s	Act ion taken by	Type of action (Advisory/cl arification/Fi ne/ show cause notice/ Warning etc.	Det ails of violation	Fin e amount	Observati ons/rema rk of Practicing Company Secretary	Man age ment Resp onse	Rema rks
Nil										

- b. 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 clauses)	Regulation /circular no.	De viation s	Act ion taken by	Type of action (Advisory/cl arification/Fi ne/ show cause notice/ Warning etc.	Det ails of violation	Fin e amount	Observati ons/rema rk of Practicing Company Secretary	Man age ment Resp onse	Remar ks
Not Applicable										

Additional affirmations by Practicing Company Secretaries (PCS) in Annual Secretarial Compliance Report (ASCR):

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 of India (ICSI).	Yes	None
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	None
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 redirects to the relevant document(s)/section of the website. 	Yes	None
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	None
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Na Na	The company does not have any subsidiaries,

6.	<p>Preservation of Documents:</p> <p>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.</p>	Yes	None
7.	<p>Performance Evaluation:</p> <p>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.</p>	Yes	None
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of audit committee for all related party transactions;</p> <p>(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.</p>	Yes	The Company has obtained prior approval of Audit Committee for all related party transactions, whenever required.
9.	<p>Disclosure of events or information:</p> <p>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.</p>	Yes	None
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	None
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	No	No Action has been taken by the authority during the period review.

12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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	Not applicable during the period under the review.
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	No	No additional non compliance observed for any SEBI regulation/ circular/ guidance note etc.

Observations/Remarks by PCS are mandatory if the compliance status is provided as 'No' or 'NA'

Assumptions & limitation of scope and review:

Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

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.

Place: Mumbai
Date: 14.05.2025

For Avani Gandhi & Associates

AVANI
MONARCH
GANDHI

Digitally signed by
AVANI MONARCH
GANDHI
Date: 2025.05.14
15:04:45 +05'30'

Avani Gandhi
Proprietor
FCS no. 9220 C P No. 16143
UDIN: F009220G000339374
PR No. 1379/2021