



SHRADDHA
PRIME
PROJECTS LTD.
CONSTRUCTING VALUE

Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

Ref: D:/Shraddha/Bse/2026-27
May 28, 2026

BSE Ltd.
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Symbol: **SHRADDHA**

Security Code: 531771

Sub.: Secretarial Compliance Report(Under regulation 24A of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Annual Secretarial Compliance Report for the year ended March 31, 2026 issued by Ms. Neeta H. Desai, Proprietor of M/s ND & Associates, Practising Company Secretaries.

This is for your information & record.

Thanking you,

Very truly yours,
For **Shraddha Prime Projects Limited**

Sudhir Mehta
Managing Director
DIN : 02215452

Encl: as above

Neeta H. Desai

BA, LLB, LLM, FCS

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THE ANNUAL SECRETARIAL COMPLIANCE REPORT
(Under regulation 24A of the SEBI (Listing Obligations and Disclosures Requirements)
Regulations, 2015)

To,

Shraddha Prime Projects Ltd.

(Formerly known as Towa Sokki Limited)

A 309, Kanara Business Centre Premises CS Limited

Link Road, Laxmi Nagar,

Ghatkopar (East), Mumbai - 400075

I, Neeta Desai, Practising Company Secretary have examined:

1. all the documents and records made available to me and explanation provided by **Shraddha Prime Projects Ltd** (“the listed entity”),
2. the filings/ submissions made by the listed entity to the stock exchanges,
3. website of the listed entity,
4. 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-

- (i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - a. The Company had reapplied for the reclassification of promoter holdings under Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations and the application was approved vide BSE NOC number LIST/COMP/SJ/583/225-26 dated 08.12.2025.
 - b. The Promoters’ shareholding was frozen by the Stock Exchange pursuant to the provisions of Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with effect from February 12, 2025. Subsequently, upon compliance with the said Regulation by the Company, the freeze on the Promoters’ shareholding was unfrozen on May 28, 2025.

- (ii) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

The Company passed a resolution in their Board Meeting held on March 20, 2026 to issue equity shares on rights basis to the existing shareholders of the company for an aggregate value (including premium) not exceeding ₹ 9,700 lakhs (Rupees Nine Thousand Seven Hundred Lakhs Only). The Company has made an application for “In-principle approval” prior to issue and allotment of Equity Shares to BSE. The status of the application is under process.

- (iii) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (iv) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
Not applicable during the year under Review.
- (v) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable during the year under Review.**
- (vi) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable during the year under Review.**
- (vii) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (viii) Securities and Exchange Board of India (Depositories and Participant Regulation), 2018;
- (ix) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 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)	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
					Advisory / Clarification / Fine / SCN / Warning, etc.					
1.	Discrepancies in Shareholding Pattern for the Quarter ended 30.06.2025 & 30.09.2025	Regulation 31 of LODR	Change in categorization of promoters & promoter group	BSE	Clarification	Change in categorization of promoters & promoter group	N. A.	Change in categorization of Mr. O.J. Bansal and Mrs. S.J. Bansal.	Revised filing made	No Action
2.	Discrepancies in Shareholding Pattern for the Quarter ended 30.09.2025	Regulation 31 of LODR	Number of promoters compared to previous quarter is less	BSE	Clarification	Number of Promoters not tallying with last quarter	N. A.	Two Promoters name not added in the SH Pattern.	Two Promoters holding nil shares and passed away hence not included.	No Action

3.	Discrepancies in Corporate Governance Report for the Quarter ended 31.12.2025	Regulation 27(2) of LODR	Tenure of Independent Director Ms. Ankita Gupta and Mr. Kapil Gupta not mentioned in months.	BSE	Clarification	Tenure of Independent Director not mentioned in months	N. A.	Tenure of Independent Director Ms. Ankita Gupta and Mr. Kapil Gupta not mentioned in months.	Revised filing made	No Action
4.	Disclosure of encumbered shares.	Regulation 31(1) & 31(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulation, 2011	Discrepancy in Disclosure of pledge of shares made on 28.02.2026	BSE	Clarification	Post Event holding of encumbered shares not tallying.	N. A.	Discrepancy in Disclosure made for Sudhir Balu Mehta	Revised filing made	No Action
5.	Email received from BSE regarding Examination on various point	NIL	NIL	Stock Exchange	Clarification sought	NA	NA	Email received from BSE regarding Examination on various point.	Company responded to all the clarifications sought by BSE.	No further Action taken by them.

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

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2025	Compliance Requirement (Regulations/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.	Search & Seizure Operation undertaken by Income Tax Department	Search & Seizure Operation undertaken by Income Tax Department	Search & Seizure Operation undertaken by Income Tax Department	N. A.	The Company fully co-operated with the officials during the proceedings and responded to the Clarifications and details sought by them.	No Further action
2.	Email received from BSE regarding Examination on various point.	Email received from BSE regarding Examination on various point.	Email received from BSE regarding Examination on various point.	N. A.	Company responded to all the clarifications sought by BSE	No Further action

3.	Rejection of Reclassification Application	Rejection of Reclassification Application	Regulation 31A of LODR	Non-Compliance with regulation 31A of LODR for the quarter September 2022.	Application for revival of the reclassification application made.	After submission of clarifications since the application was linked with MPS, NOC was issued by BSE dtd 08.12.2025
4.	Non- Compliant with the MPS Requirements	Non- Compliant with the MPS Requirements	Regulation 38 of LODR	Non-Compliance with regulation 38 of LODR for the quarter September 2022. Basic Fine: 460000 +GST- 82800= 542800 for Sept 2022 Quarter.	Fine amount paid and clarification given for offloading 20239 Equity Shares by Mr. Sudhir Balu Mehta on 22 nd November 2022	The BSE agreed that the Company is fully compliant with Reg. 38 and approved the case.
5.	Late submission of Outcome of the Board Meeting for the Board Meeting held on 24/02/202.	Late submission of Outcome of the Board Meeting for the Board Meeting held on 24/02/2025	clause (i) of Regulation 30(6)of LODR	Delay intimation of Outcome by two minutes.	Delay in uploading outcome was due to an unexpected internet outage that occurred at the time.	Uploading within prescribed time.

(c) 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	NIL
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 has been reviewed & timely updated as per the regulations / circulars /guidelines issued by SEBI. 	Yes	All Policies are updated and are in conformity with SEBI Regulations.
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	NIL
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	NIL

5.	Details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The Company has Partnership Firms as its subsidiaries and the Company complies with the applicable provisions.
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 the LODR Regulations.	Yes	NIL
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 as prescribed in SEBI Regulations.	Yes	NIL
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (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.	Yes	NIL
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	Yes	NIL
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NIL
11.	Actions taken by SEBI or Stock Exchange(s), if any: The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	The Promoters' shareholding was frozen by the Stock Exchange pursuant to the provisions of Regulation 38 of the SEBI LODR Regulations, 2015, w. e. f February 12, 2025. Subsequently, upon compliance with the said Regulation by the Company, the freeze on the Promoters' shareholding was unfrozen on May 28, 2025.

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.	Yes	NIL
13.	No additional non-compliances observed: No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	NA	NIL

Assumptions & limitation of scope and review:

- (i) Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- (ii) My responsibility is to report based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- (iii) We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
- (iv) 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 : 28.05.2026
UDIN: F003262H000461863

For ND & Associates
(Peer Reviewed)

Neeta H. Desai
Practising Company Secretary
COP No. 4741