P. V. SUBRAMANIAN
B.Com., LL.B., ACS.
Company Secretary in Whole-time Practice

81/8, Regent Estate,
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SECRETARIAL COMPLIANCE REPORT
OF
NICCO PARKS & RESORTS LIMITED
FOR THE YEAR ENDED 31ST MARCH, 2023.

I, P. V. Subramanian, Company Secretary in Whole-time Practice, have examined:

(a) all the documents and records made available to me and explanations provided by Nicco Parks & Resorts Limited (CIN: L92419WB1989PLC046487) having its Registered Office at "Jheel Meel" Sector-IV, Salt Lake City, Kolkata-700106 ("the listed entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity, and

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2023 ("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 *(Not applicable to the company during the review period)*;

P. V. SUBRAMANIAN ★ Company Secretary C.P.-2077 ★ 81/8, Regent Estate, Kolkata-92

(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 to the company during the review period)*;

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 *(Not applicable to the company during the review period)*;

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 *(Not applicable to the company during the review period)*;

(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Redeemable Preference Shares) Regulations, 2013 and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 *(Not applicable to the company during the review period)*;

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

(i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

(j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;

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

(l) Securities and Exchange Board of India (Registrars to Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/ guidelines issued thereunder.

V. SUBRAMANIAN Company Secretary C.P.-2077 8/18, Regent Estate, Kolkata-92

I report that, during the Review Period the compliance status of the listed entity is as appended below:-

Sr.	Particulars	Compliance Status (Yes/No/NA)	Observa-tions/ 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	-
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entity. • All the policies are in conformity with SEBI Regulations and have been reviewed and timely updated as per the regulations/ circulars/ guidelines issued by SEBI.	YES YES	- -
3.	Maintenance and disclosures on Website: • 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 YES YES	- - -
4.	Disqualification of Director: None of the Directors of the Company was disqualified under Section 164 of the Companies Act, 2013.	YES	-
5.	To examine details related to subsidiaries of listed entity: (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries	NA NA	The listed entity does not have any material or other subsidiary company.

P. V. SUBRAMANIAN ★ Company Secretary C.P.-2077 ★ 81/8, Regent Estate, Kolkata-92

Sr.	Particulars	Compliance Status (Yes/No/NA)	Observa-tions/ Remarks by PCS
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 SEBI LODR Regulations, 2015	YES	-
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	-
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 Audit committee.	YES NA	- Please refer to answer against item 8 (a) above.
9.	Disclosure of events or information: 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.	YES	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	-
11.	Actions taken by SEBI or Stock Exchanges, if any: Actions 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.	NO	No action was initiated by SEBI or Stock Exchanges.

P. V. SUBRAMANIAN
Company Secretary
C.P.-2077
81/8, Regent Estate, Kolkata-92

Sr.	Particulars	Compliance Status (Yes/No/NA)	Observa-tions/ Remarks by PCS
12.	Additional non-compliances, if any: Any additional non-compliance observed for all SEBI regulations/ circular/ guidance notes, etc.	NO	All applicable SEBI regulations/ circulars/ guidance notes, etc. were adhered to by the listed entity.

(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/ Show Cause Notice/ Warning, etc.					
---------- N I L ----------										

P. V. SUBRAMANIAN ★ Company Secretary C.P.-2077 ★ 81/8, Regent Estate, Kolkata-92

(b) The 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 clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action Advisory/Clarification /Fine/ Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
---------- NOT APPLICABLE ----------										

(c) The terms of appointment of statutory auditors, inter alia, are in line with the provisions of Clauses 6(A) and 6(B) of Circular CIR/CFD/CMD1/114/2019 issued by SEBI on 18th October, 2019.

P. V. SUBRAMANIAN ★ 81/8, Regent ... Kolkata-92 ★ Company Secretary C.P.-2077

Place: Kolkata,

Date: May 28, 2023.

Signature: P.V. Subramanian

Name of the Practicing Company Secretary: P.V. SUBRAMANIAN

ACS No.: 4585

C P No.: 2077

Peer Review Certificate No.: 1613/2021

UDIN: A004585E000372359