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

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ANNUAL SECRETARIAL COMPLIANCE REPORT
OF
NICCO PARKS & RESORTS LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024.

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 financial year from 1st April, 2023 to 31st March, 2024 ("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 as there was no reportable event during the review period)*;

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(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 as there was no reportable event during the review period);*

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021:- *(Not applicable as there was no reportable event during the review period);*

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021:- *(Not applicable as there was no reportable event during the review period);*

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

(h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021:- *(Not applicable as there was no reportable event during the review period);*

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

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

(k) 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.

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Based on the above examination, I hereby report that, during the Review Period:

(a) The lasted entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my examination of these records;

(b) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, including the conditions mentioned in Para 6 of the SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October 2019 in the terms of appointment of statutory auditor of the listed entity;

(c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ ~~material subsidiaries~~ either by SEBI or Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Regulations and circulars/ guidelines issued thereunder:- NONE.

(d) The listed entity has taken the following actions to comply with the observations made in previous reports – NOT APPLICABLE.

(e) In terms of the BSE Circular No. 20230410-41 dated 10th April 2023, and amendments therein, my affirmations are annexed as ANNEXURE – A to this report.



Place: Kolkata,

Date: April 28, 2024.

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: A004585F000236731

ANNEXURE – A

I hereby report that, during the review period, the compliance status of the listed entity is as given hereunder:-

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: • 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	None None
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	None None None
4.	Disqualification of Director: None of the Directors of the Company was disqualified under Section 164 of the Companies Act, 2013.	YES	None
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.

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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	None
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	None
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	None 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	None
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	None
11.	Actions taken by SEBI or Stock Exchanges, if any: No 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.	YES	None

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Sr.	Particulars	Compliance Status (Yes/No/NA)	Observa-tions/ Remarks by PCS
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 paragraphs 6.1 and 6.2 of section V-D of Chapter Vof the Master Circular on compliance with the provisions of LODR Regulations by listed entities.	NA	None
13.	No additional non-compliance observed: No additional non-compliance observed for any of the SEBI regulations/ circular/ guidance notes, etc.	YES	All applicable SEBI regulations/ circulars/ guidance notes, etc. were adhered to by the listed entity.

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

Place: Kolkata,

Date: April 28, 2024. **Signature:** P. V. Subramanian

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