

KRA & ASSOCIATES

PRACTICING COMPANY SECRETARIES

PARTNERS

CS R.KANNAN M.Com., GDMM, ACMA, F.C.S

CS AISHWARYA ACS

Registered Office : No. 6A, 10th Street,
New Colony, Adambakkam, Chennai-600088

Phone: 044-43559396

Email ID: gkrkgram@yahoo.in

Secretarial Compliance Report of INDOWIND ENERGY LTD. for the financial year ended 31/03/2023

We KRA & ASSOCIATES have examined:-

- all the documents and records made available to us and explanation provided by INDOWIND ENERGY LTD ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31/03/2023 in respect of compliance with the provisions of :

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars ,guidelines issued thereunder; and
- 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:

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2018;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not applicable**
- Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations,2021;- **Not applicable**
- Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;- **Not applicable**
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations,2021;- **Not applicable**
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;



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and circulars/ guidelines issued thereunder;

We 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 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), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	-
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	-
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 	NO	The listed company has a functional website. However, disclosures w.r.t Board meetings are not disseminated in the website as prescribed by the relevant Regulation.

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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
	<ul style="list-style-type: none"> 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 		
4.	Disqualification of Director: 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	-
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	a) YES b) NO	The Company did not comply with provisions related with disclosure of Secretarial Audit Report of its material subsidiary
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/during the financial year as prescribed in	YES	-




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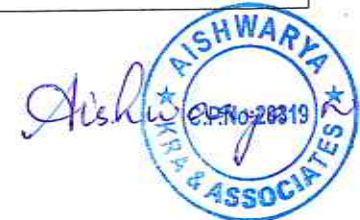
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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
	SEBI Regulations		
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed 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: 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.	NO	The company did not disclose few information within the prescribed timeline and paid penalties.
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	NO	The Company has enabled Structured Digital Database Software. However, the information in relation to UPSI were updated beyond the prescribed timelines.
11.	Actions taken by SEBI or Stock Exchange(s), if any: 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	NO	BSE Limited and NSE levied fines in relation to SOP.



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	SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein.		
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NO	As per details set out below.

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: NIL

Annexure

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified below:

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1.	SEBI LODR (Listing Obligations and Disclosure Requirement) 24A. {(1) Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex a secretarial audit report given by a company secretary in practice, in such form as specified, with the annual report of the listed entity.}}	24A	The Secretarial Audit Report of the Material Subsidiary is not attached in the Annual Report of Listed Entity.	NA	The Revenue of Indowind Power Private Limited i.e subsidiary of Indowind Energy Limited is more than 10% of the consolidated turnover of Indowind Energy Limited. Considering it is a Material subsidiary, the MR-3 of the material subsidiary company should have been annexed with the Annual Report of the parent company.	NA	The Company has not annexed MR-3 of the material subsidiary company along with the Annual Report of Indowind Energy Limited.	Even though Secretarial audit was done and report was given erroneously it was not attached along with Annual Report of Indowind.

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2.	SEBI LODR (Listing Obligations and Disclosure Requirement) 19 1 (b) all directors of the committee shall be non-executive directors;	19	Executive Director is forming part of the Nomination Remuneration Committee.	NA	Mr. K.S. RAVINDRANATH is an executive director forming part of NRC.	NA	As per the Companies Act, 2013 & Regulation 19 of SEBI (LODR) 2015, only non-executive Directors can form part of NRC.	The Committee was duly reconstituted during the period under review by appointing Mr. R. Sridhar non-independent – Non-Executive Director as member of NRC. However, unintentionally it was informed that Mr. K.S. Ravindranath as a member of NRC and the same was explained to Stock Exchanges.
3.	Circular Dated 09/02/2023 –Stock Exchange	BSE, NSE Circulars.	The URL for the mentioned disclosures in the Circular is not provided to Stock exchange.	NA	As per Circulars issued by the Stock Exchanges the company has not provided the URLs of the information required under Regulation 46 to the Listing Portal.	NA	The subject matter is highlighted to the Management of the Company.	The Company is taking initiative to comply with the said Regulation.



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4.	SEBI LODR (Listing Obligations and Disclosure Requirement) 33(3) The listed entity shall submit the financial results in the following manner: (d) The listed entity shall submit [annual] audited standalone financial results for the financial year, within sixty days from the end of the financial year along with the audit report and [Statement on Impact of Audit Qualifications (applicable only) for audit report with modified opinion):	33	Non-submission of Financial Results within the prescribed time.	BSE, NSE/ Fine	The listed entity has submitted the financial statements for the Fourth Quarter of FY 2021-22 on 17 th June 2022, which was due for completion on or before 30.05.2022.	BSE & NSE levied fine of Rs. 1,06,200 respectively.	The subject matter is highlighted to the Management of the Company.	The issue stands settled.

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5.	SEBI LODR (Listing Obligations and Disclosure Requirement) 33 2 (b) The financial results submitted to the stock exchange shall be signed by the chairperson or managing director, or a whole-time director or in the absence of all of them; it shall be signed by any other director of the listed entity who is duly authorized by the board of directors to sign the financial results:	33	The Financials submitted to the Stock exchange is unsigned.	NA	Signature of the Whole-Time Director is missing in the financial results submitted with the Stock Exchange.	NA	The subject matter is highlighted to the Management of the Company.	Though the document was signed by the Whole time Director, by oversight, the unsigned document was uploaded.



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6.	SEBI LODR (Listing Obligations and Disclosure Requirement) 33 (3) (c) The quarterly and year-to-date financial results may be either audited or unaudited subject to the following: (i) In case the listed entity opts to submit unaudited financial results, they shall be subject to limited review by the statutory auditors of the listed entity and shall be accompanied by the limited review report.	33	Non-submission of Limited Review Report	BSE - Fine	The limited review report of standalone results were not submitted on 17/10/2022, the same was rectified and revised report was submitted on 18/11/2022.	23,600	The subject matter is highlighted to the Management of the Company.	The matter stands settled.




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7.	SEBI LODR (Listing Obligations and Disclosure Requirement) 30 (6) The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty-four hours from the occurrence of event or information: Provided that in case the disclosure is made after twenty-four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay:	30	Delay in filing of profile	NA	The brief profile of auditors has been disclosed on 03/11/2022 having a delay of 34 days as appointment was on 30/09/2022.	NA	The subject matter is highlighted to the Management of the Company.	The disclosure was delayed by oversight.



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8.	SEBI/HO/CFD/CMD1/CI R/P/2021/662 November 22, 2021	-	The disclosure requirements specified in SEBI Circular is partially complied.	NA	Terms and conditions of the Related Party Transactions is not elaborated in the explanatory statement of the AGM Notice dated 10 th August, 2022	NA	The subject matter is highlighted to the Management of the Company.	The management will ensure improved compliance.
9.	SEBI LODR (Listing Obligations and Disclosure Requirement) Filing of information. 10. (1) The listed entity shall file the reports, statements, documents, filings and any other information with the recognised stock exchange(s) on the electronic platform as specified by the Board or	10	Filings in XBRL mode	NA	1. The financial results submitted in XBRL mode for the quarter ended 30/09/2022 has to be submitted in both standalone and consolidated, but only one mode of submission is only done as per records available in BSE.	NA	The subject matter is highlighted to the Management of the Company.	1 - 5 Due to technical problem faced while uploading the disclosures.



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	the recognised stock exchange(s).				<p>2. Further the financial results XBRL mode submission done for the quarter ended 31st DECEMBER 2022 has been submitted 2 days after the due date i.e 24 hours after the submission of financials done on 06/01/2023.</p> <p>3. The XBRL mode filing done in voting results is not done within 2 working days of conclusion of its General Meeting.</p> <p>4. The XBRL mode</p>			



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					filings of RSCA for the quarter ended 30/09/2022 are done after 30 days from end of the quarter. 5. Further the RSCA submitted in BSE portal in PDF format is also done after 30 days from the end of the quarter.			
10.	BSE's notice no. 20221028-15 and 20221028-16 NSE/CML/2022/51	Circulars by Stock exchange.	The companies are required to submit the SDD compliance certificate which is not	NA	1. SDD COMPLIANCE CERTIFICATE is not filed for the quarter ended 30/06/2022 as per BSE records.	NA	The subject matter is highlighted to the Management of the Company.	For Point No: 1, Caused due to oversight For point no: 2, The compliance was delayed by oversight



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			done for one quarter and filed after due date for another quarter.		2. SDD COMPLIANCE CERTIFICATE for the quarter ended 31/12/2022 is to be filed within 21/01/2023 but it filed on 31/03/2023.			
11.	SCHEDULE V –SEBI SEBI LODR (Listing Obligations and Disclosure Requirement)	Schedule V	Certain shortfalls observed in Disclosure requirements mentioned in Schedule V.	NA	In Management and Discussion Analysis, key financial ratios are not discussed.	NA	The company shall ensure disclosure of Schedule V in detail.	Necessary disclosures will be made henceforth.



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12.	SEBI LODR (Listing Obligations and Disclosure Requirement)	27(2)	The company mentioned incorrect designation of Mr. Sridhar and number of independent Directors in the Board.	NA	In the CG Report filed for the quarter ending 31/12/2022 the following are incorrect: •Mr. R. SRIDHAR is non-executive -non-independent director but he is termed here as non-executive independent director. •No. of independent directors attended in Board and Committee meetings is written as 4, but the company only has 3 independent directors.	NA	The subject matter is highlighted to the Management of the Company	Due to oversight, The company erroneously and unintentionally disclosed the mentioned deviation.



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13.	BSE CIRCULAR 20220801-24	-	Certain announcements to the Stock Exchanges are not digitally signed as per the mentioned Circular	NA	The company has not used the digital signature for most of their corporate announcements between 01 st September 2022 to 06 th December 2022	NA	The subject matter is highlighted to the Management of the Company	Due to oversight, the company erroneously and unintentionally did the mentioned deviation.
14.	SEBI Circular No. CIR/CFD/CMD/4/2015	-	Certain disclosures related to appointment of Key managerial Personnel i.e Company Secretary are not done.	NA	Details related to date of appointment; brief profile of the Key managerial personnel is not disclosed.	NA	The subject matter is highlighted to the Management of the Company	Due to oversight, the company erroneously and unintentionally did the mentioned deviation.



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15.	7(1) (B) of SEBI (PIT) Regulations	7	KMP, Director of the company did not disclose his holding of securities on appointment within 7days of such appointment or becoming partner.	NA	Disclosures mentioned in the Regulation is not complied by the KMP or Director appointed during the period under review : 1. Ms. Nithya Kamaraj - Company Secretary 2. Sangeeta Lakhi - Independent Director 3. Sridhar - Non-Executive Director	NA	The subject matter is highlighted to the Management of the Company	Due to oversight, the company erroneously and unintentionally did the mentioned deviation.

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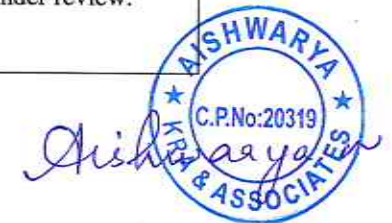
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

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1.	Regulation 6(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	6	Chief Financial Officer was the Compliance Officer cum Company Secretary	NA	The CFO, not being a qualified Company Secretary (CS), functioned as Compliance officer till appointment of new CS after resignation of previous CS. As per regulation, the Listed entity shall appoint a qualified company secretary as the compliance officer	The Company complied with the Regulation during the audit period.	The company had appointed the Company Secretary for the period under review.
2.	Regulation 7(3) read with 6(1) of the Securities and Exchange Board of India (Listing Obligations	7(3)	Compliance Officer cum Company Secretary was not	NA	Filing was made well within due date on 07-04-21. However same was signed by Mr. NK	The Company complied with the Regulation during the audit period.	The company had appointed the Company Secretary for the period under review.



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	and Disclosure Requirements) Regulations, 2015.		appointed		Haribabu, CFO as Compliance officer.		
3.	Regulation 10 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	10	The Report under 24A of the Listing Regulations on BSE or NSE.	BSE & NSE	Company has filed it with a delay.	The Company complied the Regulation 10 beyond the due date and paid penalty as levied by the BSE Limited and NSE Limited.	The Issue stands settled.
4	Regulation 17(1)(c) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	17	Composition of Board of Directors is less than 6 Directors as per the Circular.	NA	The board of directors of the top 2000 listed entities shall comprise of not less than six directors. Due to resignation of 2 directors, there are only 4 directors as on date	During the audit period, The Board is comprised.	The Board is appropriately constituted during the period under review.



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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 and Observations/ Remarks of the Practicing Company Secretary	Management Response
5	Regulation 17(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	17	The Code of Conduct was not updated by the Company for some time.	NA	The Code of Conduct was drafted and adopted in 2008 and needs to be redrafted and adopted in line with Listing Regulations, 2015. For instance, it does not contain duties of Independent Director as required under 17(5)(b) of Listing regulations.	The subject matter is highlighted to the management of the Company.	The updated Code of Conduct has been adopted during the period under review.
6	Regulation 46(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	46	Website of the Company is not updated.	NA	The Company is advised to update its website as required under the Companies Act, 2013 and SEBI Regulations.	The subject matter is highlighted to the management of the Company.	System in place for compliance
7	Regulation 3(5) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015	3	Non-implementation of requisite software	NA	Company has failed to maintain structured digital database containing the nature of unpublished price sensitive information and the names of such	The subject matter is highlighted to the management of the Company.	The company has installed requisite software during the period under review.



KRA & ASSOCIATES

PRACTICING COMPANY SECRETARIES

PARTNERS

CS R.KANNAN M.Com., GDMM, ACMA, F.C.S

CS AISHWARYA ACS

Registered Office : No. 6A, 10th Street,
New Colony, Adambakkam, Chennai-600088

Phone: 044-43559396

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Sr. No	Compliance Requirement (Regulations/circulars/guide lines including specific clause)	Regulation/Circular No.	Deviations	Action Taken By / Type of Action	Details of Violation	Fine Amount and Observations/Remarks of the Practicing Company Secretary	Management Response
					persons who have shared the information and also the names of such persons with whom information is shared under this regulation.		
8	Regulation 76(1) of Securities and Exchange Board of India (Depositories Participants) Regulations, 2018 and	76	Non-submission of Reconciliation of Share Capital Audit in PDF format.	NA	RSCA issued by PCS not filed in PDF form on BSE for March 21, June 21 quarters.	The subject matter is highlighted to the management of the Company.	System in place for compliance.

Place: Chennai
Date: 15.06.2023

For KRA & ASSOCIATES
Practising Company Secretaries

Aishwarya
Aishwarya
M.No. 51960
P.R No.1847/2022



KRA & ASSOCIATES

PRACTICING COMPANY SECRETARIES

PARTNERS

CS R.KANNAN M.Com., GDMM, ACMA, F.C.S

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TO WHOMSOEVER IT MAY CONCERN

We are bring to your attention that the Institute of Company Secretaries of India (ICSI) has granted a relaxation in the requirement to generate Unique Document Identification Numbers (UDIN) for certain certificates issued by Practising Company Secretaries (PCS) due to technical glitches on the website. This relaxation has been provided to avoid undue delays and potential disruptions in the filing of forms.

As per the attached relaxation notification from the ICSI, we are hereby certifying the attached forms/certificates without the inclusion of UDIN. The relaxation has been granted in acknowledgment of the technical issues faced while generating UDINs and to ensure the seamless filing of forms and certificates without any hindrances.

FOR KRA & ASSOCIATES

Practising Company Secretaries

AISHWA
RYA

Digitally signed
by AISHWARYA
Date: 2023.06.23
12:53:12 +05'30'

Aishwarya

M.No. A51960

P.R.No. 1847/2022

RAJAGOPA
L KANNAN

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RAJAGOPAL
KANNAN
Date: 2023.06.23
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R. Kannan

M.No.F6718