



Indowind Energy Ltd

CIN : L40108TN1995PLC032311

E-mail : contact@indowind.com

BSE LIMITED
The General Manager,
The Corporate Relation Department,
Phiroze Jeejoybhoy Tower,
44+ Floor, Dalal Street,
Mumbai – 400 001
Scrip Code: 532894

**NATIONAL STOCK EXCHANGE
OF INDIA LIMITED**
Listing Department
Exchange Plaza, Bandra Kurla
Complex, -Bandra (E),
Mumbai – 400 051
NSE Symbol: INDOWIND

Dear Sir / Madam,

Sub: Submission of Annual Secretarial Compliance Report for the financial year ended 31.03.2024.

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, we enclose herewith the Annual Secretarial Compliance Report issued by KRA & Associates, Practicing Company Secretaries for the financial year ended 31.03.2024. We request you to kindly take on record the above compliance.

Thanking you,

For INDOWIND ENERGY LIMITED

RACHANA HINGAR
COMPANY SECRETARY & Compliance Officer
ACS NO. 20863
DATE: 30/05/2024



**KRA & ASSOCIATES
PRACTICING COMPANY SECRETARIES**

PARTNERS

RS R.KANNAN

RS AISHWARYA

SRI SANKARA GURUKRIPA ILLAM

Regd OFF. : No. 6A, 10th Street,
New Colony, Adambakkam,
Chennai - 600 088
E -mail : gkrkgram@yahoo.in
Ph: 044 - 40051764

To,

Indowind Energy Limited

CIN: L40108TN1995PLC032311

Kothari Buildings, 4th Floor,

Chennai - 600034

Sir,

**Sub: Annual Secretarial Compliance Report of Indowind Energy Limited for the financial year
ended 31/03/2024**

We, KRA & ASSOCIATES, Firm of Practicing Company Secretaries, Chennai engaged by Indowind Energy Limited (herein referred to as the listed Company) bearing CIN: L40108TN1995PLC032311 whose equity shares are listed on BSE Limited **Scrip Code: 532894** and National Stock Exchange of India Limited **SYMBOL: INDOWIND** to issue the Annual Secretarial Compliance Report in terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended and read with Securities and Exchange Board of India Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023.

Our responsibility confines to verification of the compliances made by the Company with the provisions of all applicable Securities and Exchange Board of India Regulations and Circulars amended from time to time and issue report thereon;

It is the responsibility of the Company to maintain all the records, devise proper system to ensure such compliances in line with the provisions of Regulations and Circulars issued by SEBI.

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Our audit in respect to issuance of this report was conducted in a fair, transparent manner and involved verification of records as necessary.

We are enclosing our Report as an attachment to this letter.

For KRA & Associates,

Practising Company Secretary

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M. No. A51960/ C.P.No.20319

P R No. 5562/2024

UDIN: A051960F000485393

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**Annual Secretarial Compliance Report of INDOWIND ENERGY LTD. for the financial year ended
31/03/2024**

We, KRA & Associates, Firm of Practising Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by **INDOWIND ENERGY LTD ("the listed entity")**,
- (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 financial year ended 31/03/2024 ("**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;
- (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 review period**

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

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- **Not applicable during the review period**

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

(h) other regulations as applicable;

and based on the above examination, We 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:

S.No.	Compliance Requirement (Regulations/circulars /guide-lines including specific clause)	Reg No./Cir No./Sec. No.	Deviations	Action Taken by Company/ Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response / Remarks
1.	24A. (2) Every listed entity shall submit a secretarial compliance report in such form as specified, to stock exchanges, within sixty days from end of each financial year.	24A of LODR, 2015	The said report was submitted on 23/06/2023 with a delay.	The Company has paid the penalty levied by the Stock Exchanges	Delay in submission of the Report.	Rs. 48,000 by NSE and Rs.64,000 by BSE.	Future delays to be avoided.	Due to absence of Company Secretary there was delay in completion of Secretarial audit, hence there was delay in submission

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2.	The listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board from time to time, and publish the same on its website:	23(9) of LODR, 2015	On 30/05/2023, Board Meeting was held. But only on 02/06/2023, the said disclosure was made along with 3 days delay.	The Company paid the penalty levied by the Stock Exchange s.	Delay in submission of the said disclosure.	15,000 by NSE	Future compliance to be ensured by the company without any lapse.	There was minor delay in filing, the company ensured and did filing of next 2 half year on time.
3.	As per Circular No: SEBI/HO/ISD/ISD-PoD-2/P/CIR/2023/124 dated July 19, 2023 released by SEBI and followed by various circulars notified by BSE and NSE from time to time, laying down a framework for developing a system to restrict the trading by Designated Persons (DPs) by way of freezing the PAN at security level during Trading Window closure period.	SEBI/HO/ISD/ISD-PoD-2/P/CIR/2023/124 dated July 19 2023	The Company had frozen the PAN of the Designated Persons only on 02/01/2023 with a delay.	The Company ensures to keep track of the Circular to avoid future non-compliances.	Delay in freezing the PAN of the Designated person within the time frame prescribed thereto.	NA	Future compliance to be ensured by the company without any lapse.	There was a minor delay due to problem we faced in CDSL Portal, later it got fixed and we did.

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c	<p>31. (1) The listed entity shall submit to the stock exchange(s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within the following timelines –</p> <p>(b) on a quarterly basis, within twenty one days from the end of each quarter</p>	31 (b) of SEBI LODR Regulations, 2015	The Company has filed the shareholding Pattern beyond the due date.	The Company paid the penalty levied by the Stock Exchange s.	Delay in submitting the disclosure beyond due date.	Rs. 86,000 by NSE	The Company shall ensure to file without any delay.	The said compliance was done on time in BSE; however there was an error of omission in NSE which was later rectified.

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

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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 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.	Fine – NIL; The Company shall ensure to attach the Secretarial Audit Report of its material subsidiary.	The Company has attached the MR-3 of Material Subsidiary in the Annual Report of the financial year 2022-23.	The Company has attached the MR-3 of material subsidiary for the FY 23-24
2.	SEBI LODR (Listing Obligations and Disclosure Requirement) 19 1 (b) all directors of the committee shall be non-executive directors;	19	Mr. K. S. RAVINDRANATH is an executive director forming part of NRC.	The Company has paid a fine amounting to Rs. 2,96,000 for the quarters 31.12.2022 & 31.03.2023 .	The Committee was duly reconstituted during the period under review by appointing Mr. R. Sridhar non-independent – Non-Executive	Due to oversight , the error was occurred erroneously.

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					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.	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	Currently the company is in compliance.	The Company has taken actions to comply with the same.
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	33	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	BSE & NSE levied fine of Rs. 1,06,200 respectively during the previous audit	Currently the company is in compliance.	The Company has taken actions and ensured compliance

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	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):		on or before 30.05.2022.	period i.e FY 2022-2023		ce in the upcoming quarters.
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	Signature of the Whole-Time Director is missing in the financial results submitted with the Stock Exchange.	NA	Currently the company is in compliance.	Due to oversight, the error occurred erroneously.
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	33	The limited review report of standalone results was not submitted on 17/10/2022, the same was rectified and revised report was submitted on 18/11/2022.	The Company paid a penalty amounting to Rs. 23,600 during the previous Audit Period i.e FY 2022-	Currently the company is in compliance.	The Company ensured compliances in the subsequent meetings.

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	be subject to limited review by the statutory auditors of the listed entity and shall be accompanied by the limited review report.			2023		
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	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 disclosure was delayed by oversight.	The Company missed to update the profile and now is in compliance state.
8.	SEBI/HO/CFD/CMD1/CIR/P/2021/662 November 22, 2021	-	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	Currently the company is in compliance.	The Company ensures to follow the Circular in future disclosures.

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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 the recognised stock exchange(s).	10	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. 2. Further the financial results XBRL mode submission done for the quarter ended 31 st 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. 3. The XBRL mode filing done in voting results is not done within 2 working days of conclusion of its General	NA	Currently the company is in compliance.	The Company complied in the subsequent meetings.

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			<p>Meeting.</p> <p>4. The XBRL mode filings of RSCA for the quarter ended 30/09/2022 are done after 30 days from end of the quarter.</p> <p>5. Further the RSCA submitted in BSE portal in PDF format is also done after 30 days from the end of the quarter.</p>			
10.	BSE's notice no. 20221028-15 and 20221028-16 NSE/CML/2022/51	Circulars by Stock exchange.	<p>1. SDD COMPLIANCE CERTIFICATE is not filed for the quarter ended 30/06/2022 as per BSE records.</p> <p>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.</p>	NA	Currently the company is in compliance.	The Company has brought in place SDD Software and is compliant.

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11.	SCHEDULE V –SEBI SEBI LODR (Listing Obligations and Disclosure Requirement)	Schedule V	In Management and Discussion Analysis, key financial ratios are not discussed.	NA	Currently the company is in compliance.	The has complied with the complian ces.
12.	SEBI LODR (Listing Obligations and Disclosure Requirement)	27(2)	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	Currently the company is in compliance.	This was a clerical error and the same was rectified.
13.	BSE CIRCULAR 20220801-24	-	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	Currently the company is in compliance.	The Company is now complied .

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14.	SEBI Circular No. CIR/CFD/CMD/4/2015	-	Details related to date of appointment; brief profile of the Key managerial personnel is not disclosed.	NA	Currently the company is in compliance.	The Company is now complied.
15.1	7(1) (B) of SEBI (PIT) Regulations	7	Disclosures mentioned in the Regulation is not complied by the KMP or Director appointed during the period under review : - Ms. Nithya Kamaraj - Company Secretary - Sangeeta Laksi - Independent Director - Sridhar - Non-Executive Director	NA	Currently the company is in compliance..	The Company is now complied.

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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	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 entitiesAll 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 websiteTimely dissemination of the documents/information under a separate section on the websiteWeb-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	None
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	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	YES	The Company has identified its material subsidiary and disclosed the necessary requirements under the Regulation.

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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /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/during the 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; 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	The Company has obtained Audit Committee approval for all the related party transactions.
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) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	None
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 SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder except as provided under separate paragraph herein.	NO	BSE Limited and NSE levied fines in relation to SOP and all are paid by the company.

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RYA AISHWARYA
Date: 2024.05.29
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**KRA & ASSOCIATES
PRACTICING COMPANY SECRETARIES**

PARTNERS

RS R.KANNAN

RS AISHWARYA

SRI SANKARA GURUKRIPA ILLAM

Regd OFF. : No. 6A, 10th Street,

New Colony, Adambakkam,

Chennai - 600 088

E-mail : gkrkgram@yahoo.in

Ph: 044 - 40051764

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /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 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	None
13.	Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NO	None

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. 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: Chennai

Date: 29.05.2024

For KRA & ASSOCIATES

Practicing Company Secretaries

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Date: 2024.05.29 17:15:39
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M. No. A51960/C. P. No. 20319

P.R No.5562/2024

UDIN: A051960F000485393