

VASHU BHAGNANI INDUSTRIES LIMITED

(Formerly known as Pooja Entertainment and Films Limited)

22nd May, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Rotunda Bldg, Dalal Street,
Fort, Mumbai- 400 001

Scrip ID: POOJAENT

Scrip Code: 532011

ISIN: INE147C01017

**SUB: SUBMISSION OF 'ANNUAL SECRETERIAL COMPLIANCE REPORT' FOR
THE YEAR ENDED 31ST MARCH, 2025.**

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (LODR) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the year ended 31st March, 2025 issued by M/s. B. K. Pradhan & Associates, Practicing Company Secretaries.

You are requested to please take on record the above said document for your reference & further needful.

Thanking you,

Yours Faithfully,

For Vashu Bhagnani Industries Limited

Shweta Ramesh Soni

Company Secretary & Compliance Officer

Encl: a/a



**ANNUAL SECRETARIAL COMPLIANCE REPORT OF
VASHU BHAGNANI INDUSTRIES LIMITED (FORMERLY KNOWN AS POOJA
ENTERTAINMENT AND FILMS LIMITED)
FOR THE YEAR ENDED MARCH 31, 2025**

*[Under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015]*

I, Balkrishan Pradhan, proprietor of B. K. Pradhan & Associates have examined:

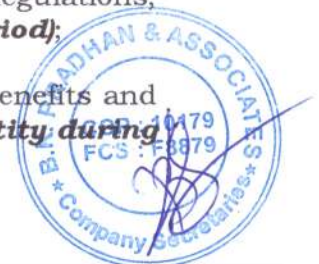
- (a) all the documents and records made available to us electronically and explanation provided by Vashu Bhagnani Industries Limited (formerly Known as Pooja Entertainment and Films Limited) ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) 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 ended **March 31, 2025** ("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 to the Listed Entity during the Review Period**);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (**Not applicable to the Listed Entity during the Review Period**);





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- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Listed Entity during the Review Period)**;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Listed Entity during the Review Period)**

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.	1.
Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	The listed company shall take special contingency insurance policy from the insurance company towards the risk arising out of the requirements relating to issuance of duplicate securities in order to safeguard and protect the interest of the listed company.
Regulation/ Circular No.	Para 5 of Circular No.: SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/70 dated May 25, 2022
Deviations	No Policy taken
Action Taken by	As informed, no action taken by any authority
Type of Action	-
Details of Violation	-
Fine Amount	As informed, no fine levied
Observations/ Remarks of the Practicing Company Secretary	The company is required to obtain special contingency insurance policy but the same was not taken
Management Response	The company is in search of required insurance product
Remarks	-

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

Sr. No.	1.
Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	The Company is required to obtain special contingency insurance policy but the same was not taken





Observations made in the secretarial compliance report for the year ended....(the years are to be mentioned)	March 31, 2024
Compliance Requirement (Regulation/ circulars/ guidelines including specified clauses)	The listed company shall take special contingency insurance policy from the insurance company towards the risk arising out of the requirements relating to issuance of duplicate securities in order to safeguard and protect the interest of the listed company as per Para 5 of Circular No: SEBI/HO/MIRSD/MIRDS_RTAMB/P/CIR/2022/70 dated May 25, 2022
Detail of violation /deviations and actions taken/ penalty imposed, if any, on the listed entity	No Policy taken by the Company. As informed, no action by any authorities and no fine levied
Remedial action, if any, taken by the listed entity	Company has search for the required insurance product and currently is under process of finalizing the terms and conditions of the required policy with one insurance company and assured that same will be obtained on immediate basis.
Comments of the PCS on the action taken by the listed entity	The Company as assured that the Policy will be taken on immediate basis.

(c) We 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 of India (ICSI).	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 Yes	None 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	Yes Yes	None None





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	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	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 Yes	Company having only one subsidiary Modern Production FZ LLC which is not a 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	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 NA	None Please refer point no. 8. (a)
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





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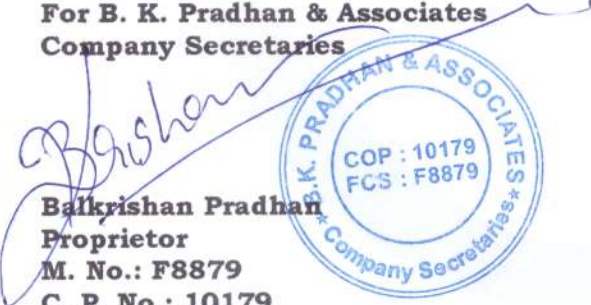
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11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate para herein (**).	NA	NA
12.	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 Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) 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.

For B. K. Pradhan & Associates
Company Secretaries


Balkrishan Pradhan
Proprietor
M. No.: F8879
C. P. No.: 10179



Firm Unique Identification No. - S2012MH172500
Peer Review Certificate No:- 2022/2022

UDIN :- F008879G000409774

Date :- 22.05.2025
Place: Mumbai.