



(Company Secretary in Practice)

**FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members,
PHOENIX OVERSEAS LIMITED
(CIN: L15314WB2002PLC095587)
13B BIDHAN SARANI AMHERST ST,
KOLKATA, WEST BENGAL, INDIA, 700006

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **PHOENIX OVERSEAS LIMITED** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

The Company's Management is responsible for preparation and maintenance of secretarial and other records and for devising proper systems to ensure compliance with the provisions of applicable laws and regulations.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of the secretarial audit, I hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026, to the extent applicable, according to the provisions of:

**Registered Office: 9/35, A-Zone, Hostel Avenue, Near Zoom International School,
Durgapur – 713204; Email Id: TwinklPandey9@gmail.com; Contact: 9073960964**



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The Companies Act, 2013 (the Act) and the rules made thereunder;

- i) The Securities Contracts (Regulation) Act, 1956 and Rules made thereunder;
- ii) The Depositories Act, 1996 and Regulations and Bye-laws framed thereunder;
- iii) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct investment and External Commercial Borrowings;
- iv) The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") or by SEBI, to the extent applicable:
 - a) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) SEBI (Prohibition of Insider Trading) Regulations 2015;
 - c) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - d) SEBI (Share Based Employee Benefits) Regulations, 2021;
 - e) SEBI (Issue and Listing of Debt Securities) Regulations, 2008;
 - f) SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
 - g) SEBI (Delisting of Equity Shares) Regulations, 2021;
 - h) SEBI (Buyback of Securities) Regulations, 2018;
 - i) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- v) Other than fiscal, labour and environmental laws which are generally applicable to all manufacturing companies, the following laws/acts are also, inter alia, applicable to the Company:
 - a) The Trade Marks Act, 1999;
 - b) The Legal Metrology Act, 2009;

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

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We further report that:

- a) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- c) None of the directors in any meeting dissented on any resolution and hence there was no instance of recording any dissenting member's view in the minutes.

We further report that based on the information provided and representations made by the Company, there were no material instances of non-compliance during the period under review that require specific mention.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter of even date which is annexed as **Annexure - I** which forms an integral part of this report.

Twinkle Pandey

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(Company Secretary in Practice)

ACS No.: 49208

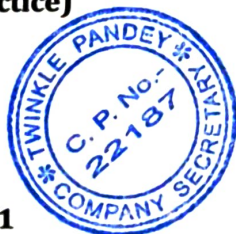
C.P. No: 22187

Place: Durgapur

Date: 20.05.2026

UDIN:A049208H000421261

Peer Review Certificate No. 2088/2022



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Annexure - I

To

The Members,

PHOENIX OVERSEAS LIMITED

(CIN: L15314WB2002PLC095587)

13B BIDHAN SARANI AMHERST ST,

KOLKATA, WEST BENGAL, INDIA, 700006

Our report of even date is to be read along with this letter.

1. It is management's responsibility to identify the Laws, Rules, Regulations, Guidelines and Directions which are applicable to the Company depending upon the industry in which it operates and to comply and maintain those records with same in letter and in spirit. Our responsibility is to express an opinion on those records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of the financial records and the Books of Accounts of the Company.
4. Wherever required, we have obtained the Management's Representation about the compliance of Laws, Rules, Regulations, Guidelines and Directions and happening events, etc.
5. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Twinkle Pandey.

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(Company Secretary in Practice)

ACS No.: 49208

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