**Date: 28th May, 2025**

**To**
**The General Manager,**
**Listing Department**
**BSE Limited**
**Phiroze Jeejeebhoy Towers,**
**Dalal Street,**
**Mumbai- 400 001**

**SCRIP CODE: 504346**

**Subject: Report Under Regulation Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI (LODR) Regulations" ]**

Dear Sir/Madam,

Please find enclosed herewith Report Under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI (LODR) Regulations"] for the year ended **March 31, 2025**.

Kindly take the same on record.

**For RRP Semiconductor Limited,**
**(Formerly known as GD Trading and Agencies Limited)**

RAMESH CHANDRA MISHRA
Digitally signed by RAMESH CHANDRA MISHRA
Date: 2025.05.30 14:53:45 +05'30'

RRP SEMICONDUCTOR LIMITED MUMBAI

**Ramesh Chandra Mishra**
**Director**
**DIN: 00206671**

C.S. Amarendra Mohapatra
M. Com, L.L.M., A.C.S.

*Amarendra Mohapatra & Associates
Practicing Company Secretaries*
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**Annual Secretarial Compliance Report of RRP Semiconductor Limited (Formerly known as GD Trading and Agencies Limited) for the year ended March 31st 2025 issued under Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We, **Amarendra Mohapatra and Associates**, Practicing Company Secretaries have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **RRP Semiconductor Limited (Formerly known as GD Trading and Agencies Limited)** (hereinafter referred as 'the listed entity'), having its Registered Office at A396/397, TTC Industrial Area, Mahape, Thane, Maharashtra, India, 400710 Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2025**, complied with the statutory provisions listed hereunder and also that the listed entity 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:

(a) all the documents and records made available to us and explanation provided by RRP Semiconductor Limited.,
(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 31st March, 2025 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;
e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
g. Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2021;
h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
i. Other regulations as applicable and circulars/ guidelines issued thereunder;

We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

| S. No. | Particulars | Compliance Status (Yes/No/NA) | Observations/Remarks by PCS |
|---|---|---|---|
| 1. | **Secretarial Standards:**<br>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** | **Complied.** |
| 2. | **Adoption and timely updation of the Policies:**<br>1. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.<br>2. All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI | **Yes** | **Complied** |
| 3. | **Maintenance and disclosures on Website:** | **Yes** | **Complied** |

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| | 1. The Listed entity is maintaining a functional website.<br><br>2. Timely dissemination of the documents/ information under a separate section on the website.<br><br>3. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website. | | |
| **4.** | **Disqualification of Director:**<br><br>None of the Director (s) of the Company are disqualified under Section 164 of Companies Act, 2013. | **Yes** | **Complied** |
| **5.** | **To examine details related to Subsidiaries of listed entities:**<br><br>(a) Identification of material subsidiary companies.<br><br>(b) Requirements with respect to disclosure of material as well as other subsidiaries. | **Not Applicable** | **The Company Does not have any Subsidiary.** |
| **6.** | **Preservation of Documents:**<br><br>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** | **Complied** |
| **7.** | **Performance Evaluation:**<br><br>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** | **Complied** |

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| **8.** | **Related Party Transactions:**<br><br>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions.<br><br>(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 the Audit committee. | **Yes** | **Complied** |
| **9.** | **Disclosure of events or information:**<br><br>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** | **Complied** |
| **10.** | **Prohibition of Insider Trading:**<br><br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 | **Yes** | **Complied** |
| **11.** | **Actions taken by SEBI or Stock Exchange(s). if any:**<br><br>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 (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column. | **Yes** | **Pursuant to BSE Show Cause Notice ("SCN") dated 5th February, 2025 it has decided to withdraw the approvals granted for issue of 1,35,25000 Equity shares due to debarment under regulation 34 of SEBI (Delisting of Equity Shares) Regulations, 2021.**<br><br>**The Company has filed Appeal before SAT vide** |

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| | | | **order dated 2nd May, 2025 maintained the status of company (Appeal No: 221 of 2025)** |
| **12.** | **Additional Non-compliances. if any:**<br><br>No additional non-compliance observed for all SEBI regulation/circular/guidance note etc. | **Yes** | **No additional non-compliance observed by SEBI.** |

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:

| **S. No.** | **Particulars** | **Compliance Status (Yes/No/NA)** | **Observations/Remarks by PCS** |
|---|---|---|---|
| 1. | **Compliances with the following conditions while appointing/re-appointing an auditor** | | |
| | i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or<br>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or<br>ii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year. | **Yes** | **Auditor has resigned with effect from 01/07/2024 and he has issued the Limited review report for the last quarter (i.e. June quarter)** |
| 2. | **Other conditions relating to resignation of statutory auditor** | | |

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| | i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:<br><br>a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.<br><br>b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.<br><br>c) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.<br><br>i. Disclaimer in case of non-receipt of information:<br><br>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the | **Yes** | **Auditor has resigned with effect from 01/07/2024** |

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| | Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor. | | |
| 3. | The listed entity/its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019. | **Yes** | **The listed entity has obtained information from the Auditor upon resignation in the format as specified in Annexure- A** |

**Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

(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: -- **NA**

| Sr. no | Compliance Requirement (Regulation /circulars/guidelines including specific clause) | Regulation /Circular No. | Deviations | Actions Taken by | Type of Action | Details of Violation | Fine Amount | Observations/Remarks of the PCS | Management response | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

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

| Sr.no | Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports) | Observations made in the Secretarial Compliance report for the year ended | Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) | Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity | Remedial actions, if any, taken by the listed entity | Comment s of the PCS on the actions taken by the listed entity |
|---|---|---|---|---|---|---|
| | | | | | | |

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**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 certify 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 Amarendra Mohapatra & Associates,**
**For M/s. AMARENDRA MOHAPATRA & ASSOCIATES,**
**Company Secretaries**




**CS Amarendra Mohapatra**
**ACS No.: 26257**
**C.P. No. 14901**

**CS Amarendra Mohapatra**
**Proprietor**

**UDIN: A026257G000506539**
**Peer review certificate No. 1880/2022**

**Place: Bhubaneshwar**
**Date: 30th May, 2025**

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