

# **TRICOM FRUIT PRODUCTS LIMITED**

**Registered Off: Gat No. 336, 338 to 341, Village Andhori, Taluka - Khandala, Dist. Satara - 415521, Maharashtra, Tel: +91-9920231567, email: Investors@tricofruitproducts.com; Website: www.tricomfruitproducts.com; CIN: L67120PN1995PLC139099**

08-05-2025

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited,  
P J Tower, Dalal Street,  
Mumbai-400001

Dear Sir,

**Sub: Submission of Annual Secretarial Compliance Report for the year ended March 31, 2025, under Regulation 24(A) of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015.**

Pursuant to the Regulation 24A (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; please find enclosed herewith Annual Secretarial Compliance Report for the financial year ended March 31, 2025 issued by M/s. HETAL DOSHI & ASSOCIATES, Practicing Company Secretaries, Mumbai.

Kindly take this on record and acknowledge.

Thanking you,

**Yours faithfully**

**For Tricom Fruit Products Limited**

PRAKASH  
DATTATRAYA  
NARINGREKAR

Digitally signed by  
PRAKASH DATTATRAYA  
NARINGREKAR  
Date: 2025.05.08 16:17:07  
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**Prakash Naringrekar**

**Resolution Professional**

**Reg. No. IBBI/IPA-002/IP-N00270/2017-18/10783**



# HETAL DOSHI & ASSOCIATES

## COMPANY SECRETARIES

(Formerly Known as Hetal Gandhi & Associates)

### ANNUAL SECRETARIAL COMPLIANCE REPORT of TRICOM FRUIT PRODUCTS LIMITED

for the year ended 31<sup>st</sup> March, 2025

[pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 08<sup>th</sup> February, 2019 & NSE Circular Ref No: NSE/CML/ 2023/30 dated 10<sup>th</sup> April, 2023]

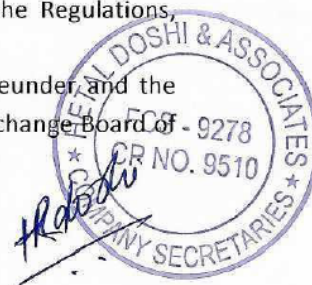
To,  
The Members,  
TRICOM FRUIT PRODUCTS LIMITED,

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **TRICOM FRUIT PRODUCTS LIMITED** (Hereinafter referred as '**the listed entity**'), having its Registered Office at Gut No 336-341, Village Andori Taluka Khandale, Shirval, Pandarpur Road, Pune 415521, Maharashtra, India. 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 31<sup>st</sup> March, 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:

I have examined:

- i. All the documents and records made available to us and explanation provided by **TRICOM FRUIT PRODUCTS LIMITED** ("the listed entity")
- ii. The filings and submissions made by the listed entity to the stock exchanges
- iii. Website of the listed entity
- iv. Any other document/filing, as may be relevant, which has been relied upon to make this certification for the year ended 31<sup>st</sup> March, 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, and 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").





# HETAL DOSHI & ASSOCIATES

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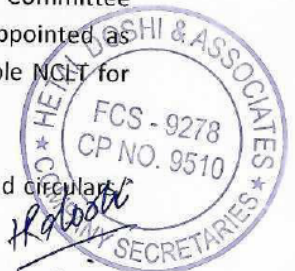
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The specific regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:

- 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. **[Not applicable to the Company during the review period]**
- 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 Company during the review period]**
- e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. **[Not applicable to the Company during the review period]**
- f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008. **[Not applicable to the Company during the review period]**
- g. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. **[Not applicable to the Company during the review period]**
- h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i. The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018; and circulars/ guidelines issued thereunder;

I, hereby report that, during the Review Period:

1. The Company had initiated Corporate Insolvency Resolution process (CIRP) under section 10 of Insolvency and Bankruptcy Code, 2016 (IBC) with National Company Law Tribunal, Mumbai. The Honorable NCLT vide its order C.P. (IB)-1157(MB)/2022 dated 13.08.2024 appointed Mr. Prakash Naringrekar as Interim Resolution Professional. Further, in the meeting of Committee of Creditors (COC) held on 9<sup>th</sup> October, 2024, Mr. Prakash Naringrekar was appointed as Resolution Professional. The CIRP process is completed and the order of Honorable NCLT for approval of Resolution Plan is awaited.
2. (a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder.







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

Sr. No.	Compliance Requirement (Regulations/ Circulars/ Guidelines including specific clause)	Regulation/ Circular no.	Deviation	Action taken	Type of action (Advisory /Fine/Clarification/ Show cause notice/Warning, etc.)	Details of violation	Fine amount	Observations/remarks of the Practicing Company Secretary	Management response	Remarks

3. 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:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS*
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	a. 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	NA	None
	b. 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	NA	None
	c. 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	NA	None



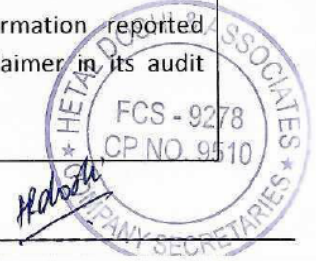


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	financial year as well as the audit report for such financial year.		
2	<b>Other conditions relating to resignation of statutory auditor</b>		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:	NA	None
	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.		
	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.	NA	None
	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.	NA	None
	ii. Disclaimer in case of non-receipt of information:  The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as	NA	There was no such incidence of non-receipt of information reported as disclaimer in its audit report.





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	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.	NA	NA

4. I 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	<b>Secretarial Standards:</b> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2	<b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI.</li></ul>	Yes	None
3	<b>Maintenance and disclosures on Website:</b> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/ information under a separate section on the website</li><li>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</li></ul>	Yes	None
4	<b>Disqualification of Director:</b>	NA	None







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	None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013.		
5	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	The listed entity does not have any subsidiary.
6	<b>Preservation of Documents:</b> 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	<b>Performance Evaluation:</b> 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	<b>Related Party Transactions:</b> (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or	Yes	The listed entity has obtained prior approval of Audit Committee for all related party transactions.
	(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.	NA	No such case was reported during the financial year.
9	<b>Disclosure of events or information:</b> 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	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of	Yes	None





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COMPANY SECRETARIES

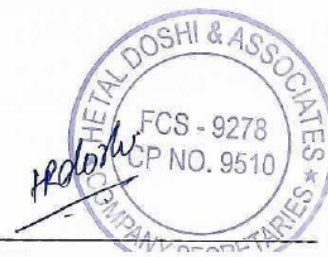
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	Insider Trading) Regulations, 2015.		
11	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> Any action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Yes	<p>During the year under review, Bombay Stock Exchange has issued a notice under Regulation 29(2)/29(3) for Delay in furnishing prior intimation about the meeting of the board of director.</p> <p>The company has filed waiver application and the Penalty is waived for the same by BSE Limited</p>
12	<b>Additional non-compliances, if any:</b> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	None

**Note:** As per Insolvency and Bankruptcy Code 2016, company is undergoing Corporate Insolvency Resolution Process (CIRP) hence powers of the Board of Directors stands suspended and the management of the company was vested with the Interim Resolution Professional and Resolution Professional since the date of their appointment i.e is 13th August, 2024 and 9th October, 2024 respectively.

#### 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.







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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.

Place: Mumbai

Date: 08/05/2025

For HETAL DOSHI & ASSOCIATES

Practicing Company Secretaries

  
HETAL DOSHI

Proprietor

M.No.: F9278; COP.: 9510;

Peer Review Cert. No.:2263/2022

UDIN: F009278G000298226

