

General information about company	
Scrip Code*	526125
NSE Symbol*	NOTLISTED
MSEI Symbol	NOTLISTED
ISIN	INE00HZ01011
Name of the listed entity	BN HOLDINGS LIMITED
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of Reporting to Exchange	25-04-2025
Whether any observations reported by the Secretarial Auditor	No
The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my/our examination of those records.	Yes
In previous, Any actions taken against the listed entity/its promoters/directors/its material subsidiaries either by SEBI or by stock exchanges (including under the Standard operating procedures issued by SEBI through various circulars).	No
Is there any observation made in the previous report	No
Name of the Certifying Firm	Mehta & Mehta
Name of the practicing Company Secretary issuing the report	Nayan Handa
Membership Type	FCS
ACS/FCS No.	11993
UDIN	F011993G000169865
CP No.	18686
Place of PCS	DELHI
PCS Report Date	22-04-2025
Company Remark	This is to inform that Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement ) Regulations, 2015 was not applicable on the Company for the financial year 2023-2024 as the company was exempted under Regulation 15 of SEBI (Listing Obligation and Disclosure Requirement ) Regulations, 2015.

<b>Regulations</b>			
Sr No	Regulation	Applicability during the period under review (Yes/No)	Any Observation (Yes/No)
1	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Yes	No
2	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018	Yes	No
3	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	Yes	No
4	Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018	No	No
5	Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	No	No
6	Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021	No	No
7	Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015	Yes	No

Affirmation			
Sr No	Regulation	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)	Yes	-
2	<b>Adoption and timely updation of the Policies</b>		
(a)	All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	-
(b)	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	-
3	<b>Maintenance and disclosures on Website</b>		
(a)	The Listed entity is maintaining a functional website	Yes	-
(b)	Timely dissemination of the documents/ information under a separate section on the website	Yes	-
(c)	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	-
4	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-
5	Details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	5 (a)- NA 5(b)- Yes- Company has wholly owned subsidiary named as BN Holdings Europe limited situated at London and subsidiary BN Holdings Singapore PTE Limited situated at Singapore. There were no Material Subsidiary of the listed entity during the FY 2024-25.
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	Yes	-
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 as prescribed in SEBI Regulations	Yes	-
8	<b>Related Party Transactions</b>		
(a)	The listed entity has obtained prior approval of Audit Committee for all Related party transactions	Yes	-
(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	NA	No such instances were observed.
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 within the time limits prescribed thereunder	Yes	-
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	-
11	Actions taken by SEBI or Stock Exchange(s), if any: No Actions 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	No	The Bombay stock exchange (BSE) has imposed monetary fine of Rs. 68,440 for non-compliance with Structural Digital Database Certificate (SDD) and Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. The listed entity has submitted the clarification regarding the non-applicability of Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 in FY 2023-24. Thereafter, the fine has been Waived off by the authority on July 12, 2024.
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(is) 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	No Such Event observed

