

Aditya Birla Housing Finance Ltd.

(A part of Aditya Birla Capital Ltd.)



ADITYA BIRLA CAPITAL

PROTECTING INVESTING FINANCING ADVISING

May 23, 2023

National Stock Exchange of India Limited Listing Department, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400051	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001
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Dear Sir/Madam,

Sub: Submission of Annual Secretarial Compliance Report for the year ended March 31, 2023 under Reg. 24A(2) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: SEBI Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019 on Format for annual secretarial compliance report for listed entities and their material subsidiaries

Pursuant to Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Annual Secretarial Compliance Report for the Financial Year ended March 31, 2023, obtained from M/s Dilip Bharadiya & Associates for your consideration.

Kindly take the same on your records.

Thanking you

For Aditya Birla Housing Finance Limited

Swati
Singh

Digitally signed by
Swati Singh
Date: 2023.05.23
17:20:40 +05'30'

Swati Singh
Company Secretary
Membership No. 20388
Swati.singh7@adityabirlacapital.com

Aditya Birla Housing Finance Limited

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Registered Office:

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Gujarat -362 266
CIN: U65922GJ2009PLC083779



Dilip Bharadiya

B.Com., A.C.A., F.C.S.

Shivangini Gohel

B.Com., A.C.S., LLB, PGDSL.C.

DILIP BHARADIYA & ASSOCIATES

COMPANY SECRETARIES

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**SECRETARIAL COMPLIANCE REPORT
of ADITYA BIRLA HOUSING FINANCE LIMITED
for the year ended 31st March 2023**

We have conducted the Annual Secretarial Compliance Audit of Aditya Birla Housing Finance Limited (hereinafter referred to as "the Company"/"listed entity") in terms of compliance with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. With the advent of virtual workplace, the process of audit has been modified. Some of the documents /records /returns / registers /minutes were not verified physically, however, the documents were made available in electronic mode and were verified based on the representations received from the Company for its accuracy and authenticity for the period under review.

We have examined:

- (a) all the documents and records made available to us electronically and explanation provided by the Company, which is a debt listed company (material wholly owned subsidiary of Aditya Birla Capital Limited),
 - (b) the filings/ submissions made by the listed entity with Securities and Exchange Board of India ("SEBI") and the Stock Exchanges,
 - (c) content on the website of the Company,
 - (d) other relevant document/ filings,
- for the year ended 31st March 2023 ("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 SEBI;

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

- (a) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - (b) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (c) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **TO THE EXTENT APPLICABLE**
 - (d) SEBI (Buyback of Securities) Regulations, 2018; **NOT APPLICABLE**
 - (e) SEBI (Share Based Employee Benefits) Regulations, 2014; **NOT APPLICABLE**
 - (f) SEBI (Issue and Listing of Debt Securities) Regulations, 2008;
 - (g) SEBI (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **NOT APPLICABLE**
 - (h) SEBI (Prohibition of Insider Trading) Regulations, 2015;
 - (i) Housing Finance Companies (NHB) Directions, 2010
 - (j) Corporate Governance (NHB) Directions, 2016
 - (k) Master Direction - Non-Banking Financial Company - Housing Finance Company (Reserve Bank) Directions, 2021
- (l) and circulars/ guidelines issued by the National Housing Bank thereunder;



We 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.	<p>Secretarial Standards:</p> <p>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.</p>	Yes	Generally complied
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities All 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	Complied
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> The Listed entity is maintaining a functional website Timely dissemination of the documents/information under a 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	Generally Complied
4.	<p>Disqualification of Director:</p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	Complied



5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	Yes	Complied
6.	<p>Preservation of Documents:</p> <p>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.</p>	Yes	Complied
7.	<p>Performance Evaluation:</p> <p>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.</p>	Yes	Complied
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(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.</p>	Yes	Complied
9.	<p>Disclosure of events or information:</p> <p>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.</p>	Yes	Complied



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	Complied
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 paragraph herein.	Yes	There has been no action taken by SEBI against the listed entity/its promoters/ directors/ subsidiaries
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	N. A.

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		
	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 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 iii. 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



	financial year as well as the audit report for such financial year.		
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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.</p>	NA	None
	<p>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.</p> <p>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.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where</p>	NA	None



	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 18 th October, 2019.	NA	None

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder and there are no exceptional matters to be reported.

We further confirm that there have been no other actions taken against the Company/ its promoters/ directors either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder.

We further confirm that the previous year Secretarial Compliance Report dated April 25, 2022 had observations and were well addressed with appropriate action.

For DILIP BHARADIYA & ASSOCIATES



DILIP BHARADIYA
Partner
FCS No.: 7956, CP No.: 6740
UDIN : F007956E000203195
Peer Review Number:2268/2022



Place : Mumbai
Date : April 27, 2023