

GH/SE/2025-26

17<sup>th</sup> April, 2025

To, The General Manager Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai-400 001	To, The Secretary, National Stock Exchange of India Limited 5 <sup>th</sup> Floor, Exchange Plaza Plot No.C/1, G Block Bandra Kurla Complex, Bandra (East) Mumbai-400 051
BSE Scrip Code of Company : 541546      NSE Scrip Symbol of Company: GAYAHWS	

Dear Sir/Madam,

**Sub: Annual Secretarial Compliance Report for the year ended on 31<sup>st</sup> March, 2025**  
**Ref: Scrip Code: 541546 (BSE) & Scrip Symbol: GAYAHWS (NSE)**

With reference to the above stated subject and pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 please find enclosed copy of Annual Secretarial Compliance Report dated 17<sup>th</sup> April, 2025 for the Year ended 31<sup>st</sup> March, 2025 issued by Mr. C.N. Kranthi Kumar, Practising Company Secretary.

This is for your information and record.

Thanking you,

Yours faithfully,

**For Gayatri Highways Limited**

**RAJ KUMAR**

**PRAGALLAPATI**

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**P Raj Kumar**

**Company Secretary & Compliance Officer**

Digitally signed by RAJ  
KUMAR PRAGALLAPATI  
Date: 2025.04.17  
16:52:59 +05'30'



## **GAYATRI HIGHWAYS LIMITED**

**Registered & Corporate Office :**

5<sup>th</sup> Floor, A Block, TSR Towers, 6-3-1090, Raj Bhavan Road, Somajiguda,  
Hyderabad 500 082. Telangana, India.

**CIN : L45100TG2006PLC052146**

**T +91 40 40024262**

**E-mail : ghl@gayatrihighways.com**  
**www.gayatrihighways.com**



**Secretarial Compliance Report of Gayatri Highways Limited**  
**for the year ended 31/03/2025**

I have examined:

- (a) all the documents and records made available to me and explanation provided by Gayatri Highways Limited ("the listed entity"),
- (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 Report,

for the year ended 31/03/2025 ("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, 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) 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;

  
**C.N.KRANTHI KUMAR**  
**Company Secretary**  
**in Practice**  


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H.No.80/67-5, Krishna Nagar, Opp ITC, Kurnool, Andhra Pradesh, 518002.

- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ^
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021; ^
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2021; ^
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Other regulations:
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (ii) The Depositories Act, 1996 and the Regulations & Bye-laws framed there under.

and circulars / guidelines issued thereunder;

**^ Not applicable / No reportable events in listed entity during the review period,**

and based on the above examination, I hereby report that, during the review period:

I. (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: -

Sr. No.	Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action
<b>Not Applicable</b>					

Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
<b>Not Applicable</b>				

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

Sr. No.	Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action
<b>Not Applicable</b>					

Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
<b>Not Applicable</b>				

II. 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
A	Compliances with the following conditions while appointing / re-appointing an auditor		
	i. If the auditor resigns within 45 days from the end of a quarter of a financial year, then the auditor shall, before such resignation, issue the limited review/audit report for such quarter; or	NA	No such reportable event
	ii. If the auditor resigns after 45 days from the end of a quarter of a financial year, then the auditor shall, before such resignation, issue the limited review/audit report for such quarter as well as the next quarter; or	NA	No such reportable event


  
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	<p>iii. Notwithstanding the above, if the auditor has signed the limited review/audit report for the first three quarters of a financial year, then the auditor before such resignation, issue the limited review/audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	NA	No such reportable event
B	Other conditions relating to resignation shall include		
	<p>(i) Reporting of concerns 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 nonavailability of information / non-cooperation by the management which may hamper the audit process, the auditor shall approach 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> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents shall be 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 shall inform the Audit Committee of the details of information/explanation sought and not provided by the management, as applicable.</p> <p>c. On receipt of such information from the auditor relating to the proposal to resign as mentioned above the Audit Committee / board of directors, as the case may be, shall deliberate on the matter and communicate its views to the management and the auditor.</p>	<p>NA</p> <p>NA</p> <p>NA</p>	<p>No such reportable event</p> <p>No such reportable event</p> <p>No such reportable event</p>


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	<p>(ii) Disclaimer in case of non-receipt of information:</p> <p>In case the listed entity/its material subsidiary does not provide information required by the auditor, to that extent, the auditor shall provide an appropriate disclaimer in the audit report, which may be in accordance with the Standards of Auditing as specified by ICAI / NFRA.</p>	NA	No such reportable event
C	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	No such reportable event

III. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS
1.	<p><u>Secretarial Standards:</u></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).</p>	Yes	-
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <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 has been reviewed &amp; updated</li> </ul>	<p>Yes</p> <p>Yes</p>	<p>-</p> <p>-</p>


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	on time as per the regulations / circulars / guidelines issued by SEBI.		
3.	<u>Maintenance and disclosures on Website:</u> <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 redirects to the relevant document(s)/ section of the website.</li> </ul>	Yes  Yes  Yes	-  -  -
4.	<u>Disqualification of Director(s):</u>  None of the director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5.	<u>Details related to subsidiaries of listed entities have been examined w.r.t:</u>  (a) Identification of material subsidiary companies.  (b) Disclosure requirement of material as well as other subsidiaries.	Yes  Yes	-  -
6.	<u>Preservation of Documents:</u>  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	-

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7.	<u>Performance Evaluation:</u>  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	-
8.	<u>Related Party Transactions:</u>  (a) The listed entity has obtained prior approval of audit committee for all related party transactions.  (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  -	-  -
9.	<u>Disclosure of events or information:</u>  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	-
10.	<u>Prohibition of Insider Trading:</u>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u>		

  
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**Company Secretary**  
**in Practice**  




	<p>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)</p> <p>The actions taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	<p>Yes</p> <p>-</p>	<p>-</p> <p>-</p>
12.	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>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(ies) 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.</p>	<p>NA</p>	<p>No such reportable event</p>
13.	<p><u>Additional Non-compliances, if any:</u></p> <p>No any additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above.</p>	<p>Yes</p>	<p>-</p>

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.


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2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.

4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.



C.N.Kranthi Kumar  
Company Secretary in Practice  
M.No.F9255 CP No.13889  
UC - I2014AP1227000  
PR - 6218/2024  
UDIN: F009255G000137581

Date: 17/04/2025  
Place: Kurnool

