



**Annual Secretarial Compliance Report of Tree House education & Accessories Limited
for the year ended March 31, 2020**

To,
The Board of Directors,
Tree House education & Accessories Limited
CIN: L80101MH2006PLC163028
BSE Scrip Code: 533540 / ISIN: INE040M01013

We, M/s. Kaushal Doshi & Associates have examined:

- a) all the documents and records made available to us and explanation provided by **Tree House education & Accessories 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 certification;

for the year ended March 31, 2020 ("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 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) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;**(Not Applicable during the period under review)**
- f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;**(Not Applicable during the period under review)**
- g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;**(Not Applicable during the period under review)**

- i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable during the period under review)**
- j) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not Applicable during the period under review)**
- k) Other Rules and Regulations and the circulars/ guidelines issued thereunder;
 - SEBI (Depositories and Participants) Regulations, 2018;

Based on the above examination, we hereby report that, during the Review Period:

- i. The listed entity has complied with all the provisions of the above Regulations and circulars/guidelines issued thereunder;
- ii. The listed entity has maintained proper records under the provisions of the above Regulations and circulars/guidelines issued thereunder insofar as it appears from our examination of those records.
- iii. No actions taken against the listed entity/its promoters / directors / material subsidiaries 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.

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Deviations	Observations / Remarks
1.	Show Cause notice received by promoters of the Company under Section 11(1), 11(4), 11B(1), 11B(2) and 11(4A) of the Securities and Exchange Board of India Act, 1992 read with SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995	In the matter of Insider trading activities of certain entities in the scrip of the listed entity.	Mr. Bhatia attended the meeting on the schedule date and time. No further Intimation is received till date in the matter.

- iv. The listed entity has taken the following actions to comply with observations made in previous reports:

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1.	A preliminary and Internal examination of misconduct in the affairs of the	2018-19	An ad-Interim Ex-Parte Order dated March 7, 2018 was passed by SEBI restraining company	As informed to us, the matter was partly allowed and restriction from accessing the

	<p>Company under SEBI (Prohibition of Fraudulent And Unfair-Trade Practice) Regulations,2003</p>	<p>and Rajesh Bhatia, Geeta Bhatia, Giridharilal S. Bhatia, Vishal Shah and Hiten Trivedi from accessing the securities market and directing NSE to conduct detailed forensic audit of the books of accounts of Company. The order was challenged by the Company before the Hon'ble Securities Appellate Tribunal. SAT passed favorable order dated November 7, 2019 which set aside and quashed the Impugned orders (both confirmatory order dated November 16, 2018 and ad interim ex-parte order dated March 7,2018) as far as the Directions restraining the promoters from dealing in the Securities Market.</p>	<p>securities market was quashed. However, the order relating to conduct of forensic audit was upheld. The Company is fully cooperating with the forensic Auditor to enable the Auditor to carry out and complete the forensic audit at the earliest.</p>
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**For Kaushal Doshi & Associates
Practicing Company Secretary**

**Date: 11.07.2020
Place: Mumbai**

**Kaushal Doshi
(Proprietor)
CP No: 13143/ FCS No: 10609
UDIN: F010609B000440764**