



**Annual Secretarial Compliance Report of Tree House Education & Accessories Limited  
for the year ended March 31, 2022**

*(Pursuant to regulation 24A of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015)*

To,

The Board of Directors,

Tree House Education & Accessories Limited

CIN: L80101MH2006PLC163028

Office No.101, Sapphire Plaza,

Dadabhai Road, Opp. CNMS School, Vile Parle (West),

Mumbai, MH-400 056, IN

BSE Scrip Code: 533540 / NSE Symbol: TREEHOUSE / 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, 2022 ("**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;*(Not Applicable during the period under review)*;



- 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 and Sweat Equity) Regulations, 2021- *(Not Applicable during the period under review)*;
- f) The Securities and Exchange Board of India (Issue and Listing Of Non-Convertible Securities) Regulations, 2021 - *(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 regarding the Companies Act and dealing with client;
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - *(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) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars / guidelines issued thereunder and 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;

Sr. No.	Compliance Requirement (Regulations/circulars /guidelines including specific clause)	Deviations	Observations/ Remarks
Not applicable			

- 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. The following are the details of actions taken against/by 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.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations / remarks of the Practicing Company Secretary, if any.



1.	National Stock Exchange of India ("NSE")	Regulation 17(1) of SEBI(LODR) Regulations, 2015	Levied Fine	<p>The listed entity has received reminder letter from National Stock Exchange of India ("NSE") vide letter No. NSE/SOP/RBF/0151 dated October 25, 2021 for freezing of Promoters Holding for the non-payment of total fine of Rs. 9,02,700/- (INR Nine Lakhs Two Thousand Seven Hundred) by the Company for the Non-Compliance of Regulation 17(1) of SEBI(LODR) Regulations, 2015.</p> <p>As informed to us, the listed entity is in due process of filing an appeal/application before Securities Appellate Tribunal for said matter.</p>
2.	SEBI	Violation of SEBI Act, 1992, SEBI (Prohibition of Insider Trading) Regulations, 2015 and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	Levied penalty on promoters of the listed entity for which appeal before the Securities Appellate Tribunal ("SAT") has been filed	<p>Mr. Rajesh Bhatia &amp; Anr. (Promoters of the listed entity) filed an appeal before Securities Appellate Tribunal ("SAT") against an Order No WTM/SM/IVD-ID-1/28/2021-22 dated May, 24, 2021 received from Securities and Exchange Board of India (SEBI) under the provisions of Sections 11(1), 11(4), 11B(1), 11B(2) and 11(4A) of the Securities and Exchange Board of India Act, 1992. Accordingly, the SAT vide its order dated August 30, 2021 directed the promoters of the listed entity to deposit a sum of Rs. 15</p>



				lakhs as a as security deposit with respondent i.e. Securities and Exchange Board of India. Further, the said amount was deposited on time as per the order. Further the matter is awaiting hearing.
3	Investigating Authority ('IA'), SEBI	the preparation of financial statements of the Company in a manner detrimental to the investors or the securities market and any intermediary or any person associated with the Securities market under the provision of the SEBI Act, 1992, Securities Contracts (Regulations) Act, 1956 and other provisions as specified in Section 24 of the Companies Act, 2013 or the Rules or Regulations made or directions issued by SEBI thereunder	Summons on 18th Day of November, 2021, 13th Day of December, 23rd Day of December, 2021 and 11th Day of February, 2022 respectively from Securities and Exchange Board of India("SEBI") for Production of documents before the Investigating Authority ('IA') under Section 11(2), 11C(2), (3) and (5) of the Securities And Exchange Board of India Act, 1992	As informed to us, the listed entity has duly produced necessary documents and sent/shared necessary replies to SEBI

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.	The listed entity has received notices from Metropolitan Stock Exchange of India Limited (MSE) and National Stock Exchange (NSE) for Non-compliance with provisions of Regulation Regulations 17(1), 17(1A), 17(2), 18(1), 19(1), 19(2), 20(2), 21(2), 27(2) of SEBI (LODR) Regulations, 2015.	2020-21	The listed entity has duly appointed Board of Directors of the Company and complied with Regulation 17(1) of SEBI (LODR) Regulations, 2015 and has also filed suitable replies to both the stock exchanges with all the supporting documents / information and requisite clarifications.	As informed to us, the listed entity has duly appointed Board of Directors of the Company and complied with Regulation 17(1) of SEBI (LODR) Regulations, 2015 and has also filed suitable replies to both the stock exchanges with all the supporting documents / information and requisite clarifications.  Further, The MSE has waived the penalties for both the quarters and the listed entity has received reminder letter from National Stock Exchange of India ("NSE") vide letter No. NSE/SOP/RBF/0151 dated October 25, 2021 for freezing of Promoters Holding for the non-payment of total fine of Rs. 9,02,700/- (INR Nine Lakhs Two Thousand Seven



				<p>Hundred) by the Company for the Non-Compliance of Regulation 17(1) of SEBI (LODR) Regulations, 2015. As informed to us, the listed entity is in due process of filing an appeal/application before Securities Appellate Tribunal for said matter.</p>
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Place: Mumbai  
Date: 25th May, 2022

For Kaushal Doshi & Associates  
Practicing Company Secretaries



*Kaushal Doshi*

Kaushal Doshi  
(Proprietor)

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