SECRETARIAL COMPLIANCE REPORT

DYNAMIC PORTFOLIO MANAGEMENT & SERVICES LTD

Financial Year ended March 31, 2026

BSE Scrip Code: 530779

We, Kataria & Associates, have examined:

(a) All the documents and records to the extent made available to us and explanations and representations provided by Dynamic Portfolio Management & Services Ltd (the listed entity/Company)

(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 March 31, 2026 **("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, includes:-

Regulations Examined

(a) The 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 to the company during the review period**

(c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

(d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 — **Not applicable to the company during the review period**

(e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 — **Not applicable to the company during the review period**

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not applicable to the company during the review period**

(g) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

(h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(i) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018 and circulars/guidelines issued thereunder;

(j) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2006 regarding the Companies Act and dealing with client to the extent of securities issued;

(k) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 [**Not applicable during the Audit Period]**

and circulars/guidelines issued thereunder;

Further in terms of SEBI Circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 in respect requirement of disclosure of Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of Listing Regulations- Not Applicable;

and based on the examination,

We hereby report that, during the Review Period:

(A) The Company has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified in **Annexure "A".**

(B) The Company has taken the following actions to comply with the observations made in previous reports specified in **Annexure "B".**

I. We 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.	**Secretarial Standards:** 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).	YES	--

2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors. • 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 YES	--
3.	**Maintenance and disclosures on Website:** • Company 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 redirects to the relevant document(s)/section of the website.	YES	--
4.	**Disqualification of Director(s):** None of the director(s) of the listed entity is / are disqualified under Section 164 of Companies Act, 2013.	YES	--
5.	**Details related to subsidiaries of the Company have been examined w.r.**t.: (a) Identification of material subsidiary companies. (b)Disclosure requirement of material as well as other subsidiaries.	NA	There is no subsidiary of the Company
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, 2015.	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/during the financial year as prescribed in SEBI Regulations.	YES	--
8.	**Related Party Transactions:** The listed entity has obtained prior approval of audit committee for all related party transactions; 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 N.A.	The Listed Entity has obtained the prior approval of Audit Committee for all Related transactions
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, 2015 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:** 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) The actions taken against the listed entity/ its promoters/ directors/	Yes	The DEMAT Account of Promoter R K Newatia is blocked as an action of stock exchange in relation to Non Payment of Penalty imposed by Stock Exchange.

	subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.		
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(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.	NA	There was no resignation of statutory auditors in the Listed entity during the review period. Further the Listed Entity does not have any material subsidiary.
13.	**Additional non-compliances, if any:** No additional non-compliances observed for any SEBI regulation / circular / guidance note etc. except as reported in Annexure "A".	NA	There are non-compliances observed in the listed entity

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 Company.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the Company.
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 Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Kataria & Assoicates
Company Secretaries
Firm Registration No.: S2021DE828600
Peer Review Certificate No.: 6127/2024

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Ravinder Singh Kataria
Proprietor
M. No. F 13497 | CP No. 24984
UDIN: F013497H000559130

Place: Delhi
Date: 30.05.2026

(a) Non-Compliances — Annexure "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:

S. No.	*Compliance Requirement (Regulations / circulars/ guidelines including specific clause)*	*Regulation/ Circular No.*	*Deviations*	*Action Taken by*	*Type of Action*	*Details of Violation*	*Fine (Amount)*	*Observations / Remarks of the Practicing Company Secretary (PCS)*	*Management Response*	*Remarks*
1	Outcome of Board Meeting and Submission of Financial Results	Regulation 30 of SEBI (LODR) Regulations, 2015	Delay of 1 Minute 46 Seconds in submission of Outcome of Board Meeting and delay of 13 Minutes 49 Seconds in submission of Financial Results	NIL	NIL	Delay in submission of Outcome of Board Meeting and Financial Results within prescribed timeline	NIL	There was a marginal delay in submission of Outcome of Board Meeting and Financial Results to the Stock Exchange. The Company has been advised to ensure strict compliance with timelines prescribed under SEBI (LODR) Regulations, 2015.	The Management submitted that the delay occurred due to procedural reasons and necessary measures have been taken to avoid recurrence in future.	--
2	Integrated Filing Financial of Financial Results	SEBI circular SEBI/HO/CFD/CFD-PoD-2/CIR/P	Delay of 1 day in filing Integrated Filing (Financial) in XBRL format	NIL	NIL	Delay in filing Integrated Filing (Financial) in XBRL format	NIL	The Integrated Filing (Financial) in XBRL format relating to Financial Results for the Board Meeting held on	The Management submitted that the delay was inadvertent in nature and	--

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		/2024/185	relating to Financial Results for the Board Meeting held on 11.08.2025			within prescribed timeline		11.08.2025 was filed with delay of 1 day due to procedural and administrative reasons. The Company has been advised to ensure timely compliance in future.	internal compliance monitoring mechanism has been strengthened to ensure timely filings.	
3	Disclosure / Certificate under Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018	Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018	Delay / Non-filing of disclosure within prescribed timeline during the review period	NIL	NIL	Non-compliance with timeline prescribed under Regulation 74(5)	NIL	The Company has not filed the disclosure / certificate required under Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018 within the prescribed timeline during the review period. The Company has been advised to ensure timely compliance in future.	The Management submitted that the non-filing was inadvertent in nature and necessary corrective measures have been initiated to avoid recurrence.	--

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4	Maintenance of Structured Digital Database	Regulation 3(5) and 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company has not properly maintained Structured Digital Database during the review period	NIL	NIL	Non-maintenance of Structured Digital Database as prescribed under PIT Regulations	NIL	The Company was not maintaining Structured Digital Database in the manner prescribed under SEBI (Prohibition of Insider Trading) Regulations, 2015 during the review period. The Company has been advised to ensure proper maintenance and updation of Structured Digital Database in compliance with applicable provisions.	The Management submitted that the non-compliance was inadvertent in nature and necessary steps are being taken to maintain Structured Digital Database in accordance with applicable SEBI regulations.	--

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5	Disclosure of information on Website	Regulation 46 of SEBI (LODR) Regulations, 2015	Disclosures / information were not updated on the website within prescribed timeline	NIL	NIL	Non-updation of disclosures / information on website as required under SEBI (LODR) Regulations, 2015	NIL	The Company has not updated disclosures / information on its website within the timeline prescribed under Regulation 46 of SEBI (LODR) Regulations, 2015 during the review period. The Company has been advised to ensure timely updation and regular monitoring of website disclosures in future.	The Management submitted that the delay in updation of website disclosures was due to administrative reasons and corrective measures have been initiated to ensure timely compliance in future.	--
6.	Intimation regarding appointment / re-appointment of Internal Auditor	Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015	The Company has not intimated the Stock Exchange regarding appointment / re-appointment of Internal Auditor during the review period	NIL	NIL	Non-disclosure of appointment / re-appointment of Internal Auditor to the Stock Exchange	NIL	The Company has not intimated the Stock Exchange regarding appointment / re-appointment of Internal Auditor as approved by the Board during the review period as required under Regulation 30 read with Schedule III of	The Management submitted that the non-intimation was inadvertent in nature and occurred due to oversight. The Company has initiated corrective measures and strengthened its	--

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								SEBI (LODR) Regulations, 2015. The Company has been advised to ensure timely disclosure of such events to the Stock Exchange in future.	compliance monitoring mechanism to ensure timely disclosure of material events to the Stock Exchange in future.	

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

S. No.	*Observations/ Remarks of the Practicing Company Secretary in the previous reports) (PCS)*	*Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)*	*Compliance Requirement (Regulations / circulars / guidelines including specific clause)*	*Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity*	*Remedial actions, if any*	*Comments of the PCS on the Action taken by the company*
Not Applicable						

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