

G.V. AND ASSOCIATES

Company Secretaries

Partners :

G. Vasudevan, B.Com, LL.B, FCS

L. Bharathi, B.A.(CS), FCS

V. Nithya, B.Com, ACS

N. Srividhya, B.Com, ACS



Coimbatore Office : 11A, 1st Floor,
Collector Sivakumar Street,
(Opp. Road to Hotel Vijay Paradise, NSR Road,
Saibaba Colony), K.K. Pudur, Coimbatore - 641 038

Chennai Office : New No. 161-3, Old No. 72-3,
Second Floor, Jayalakshmi S1, Lake View Road,
West Mambalam, Chennai - 600 033.

SECRETARIAL COMPLIANCE REPORT

OF

GARMENT MANTRA LIFESTYLE LIMITED (Formerly known as JUNCTION FABRICS AND APPARELS LIMITED) FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2021

[Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015]

We have examined:

- (a) all the documents and records made available to us (through online mode due to COVID-19 restrictions enforced by the Governments) and explanation provided by Salzer Electronics 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 financial year ended 31.03.2021 ("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 there under; and
 - (b) the Securities Contracts (Regulation) Act,1956 ("SCRA"),rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India("SEBI");

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

- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;



- (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (c) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (d) Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulation, 2015.
- (e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (f) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 **(Not Applicable to the company during the Audit Period)**
- (g) Securities and Exchange Board of India (Buy-back of Securities) Regulations 2018 **(Not Applicable to the company during the Audit Period)**
- (h) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable to the company during the Audit Period)**
- (i) 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; **(Not Applicable to the company during the Audit Period)**
- (j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable to the company during the Audit Period)**

and circulars/ guidelines issued there under, and based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under as far as it was applicable.
- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/guidelines issued there under in so far as it appears from our examination of those records.
- (c) There were no actions taken against the listed entity/its promoters/directors/material subsidiary 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 there under.

- (d) The Company was not required to take any actions as there were no observations made in the previous year report for the Financial Year ended 31.03.2021.

For G.V and Associates
Company Secretaries



G. Vasudevan
Partner
FCS No.:6699
C P No.:6522

Date: 22.06.2021

Place: Coimbatore

ICSI UDIN: F006699C000495924

G.VASUDEVAN, B.Com., LLB., FCS
COMPANY SECRETARY IN PRACTICE
FCS 6699 CP 6522