



**Satyajit Ghosh & Associates**  
**Company Secretaries,**

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satyajitghoshandassociates@gmail.com  
Unique Code: S2018WB600500  
PR. No. 3505/2023

**CERTIFICATE UNDER REGULATION 13 (1) OF THE SEBI (LODR)**  
**REGULATIONS 2015 FOR THE QUARTER ENDED 31ST DECEMBER, 2023**

This is to certify that of **M/s Nippon Commercial Company Limited** having registered office at **19/20, Trinath Building, GC-19 Naryantala West Kolkata – 700059** takes adequate steps to expeditious redressal of investor complaints for the quarter for the quarter from October 1, 2023 to December 31, 2023.

The company has proper process to redress the complaints received from investors on time to provide safeguard to the interest of the stakeholders.

For **Satyajit Ghosh & Associates**  
**Company Secretaries**



**(CS SATYAJIT GHOSH)**  
**Practicing Company Secretary**  
**FCS – 12364 / CP No – 19923**  
**Unique Code: S2018WB600500**  
**PR. No. 3505/2023**  
**(UDIN - F012364E003186392)**

**Place: Kolkata**  
**Dated: 11/01/2024**