



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

Regd. Address: 240A, S.K.B. Sarani,  
Kolkata - 700 030  
Contact No: 9674138047 /8240118269  
Email id: cs.satyajitghosh@gmail.com  
satyajitghoshandassociates@gmail.com  
Unique Code: S2018WB600500  
PR. No. 3505/2023

---

---

**CERTIFICATE UNDER REGULATION 40 (9) OF THE SEBI (LODR)**  
**REGULATIONS 2015 FOR THE HALF YEAR ENDED 31<sup>st</sup> March, 2024**

I have examined all Share Transfer forms, Memorandum of Transfers, Registers, files and other documents relating to **M/s Nippon Commercial Company Limited** having registered office at 19/20, Trinath Building, GC-19 Naryantala West Kolkata - 700059, maintained by itself pertaining to transfer of equity shares of the company for the period from **01.04.2023** to **31.03.2024** for the purpose of issuing a Certificate as per Regulation 40(9) of the SEBI (LODR) Regulations, 2015, by, **M/s Nippon Commercial Co Ltd** and based on the information provided by the Company, hereby certify that the Company has delivered during the half year ended on **31<sup>st</sup> March, 2024**:

- A) 1. the Company has not delivered during half year ended on **31<sup>st</sup> March, 2024** any share certificates relating to the transfer of Equity Shares during the period from **01.04.2023** to **31.03.2024** within thirty days, as entered in the Memorandum of Transfers from the respective date of lodgement of each deed excepting those rejected on technical grounds;
2. the Company has not delivered during half year ended on **31<sup>st</sup> March, 2024** share certificates in respect of requests relating to sub-division (split), consolidation and renewal received during the period from **01.04.2023** to **31.03.2024** within thirty days from the respective date of lodgement excepting those rejected on technical grounds.
- B) Any other information, if applicable: N.A

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 - F012364F000120219)**

**Place: Kolkata**  
**Dated: 15/04/2024**