

1.	Form 2	<p>In relation to allotment of sweat equity shares by the Company, no valuation report was obtained attached in terms of Rule 9 of the Unlisted Companies (Issue of Sweat Equity Shares) Rules, 2003.</p> <p>Furthermore, the Company has inadvertently attached resolution relating to issuance of sweat equity shares instead of resolution for allotment.</p>
2.	Form SH-7	Memorandum of Association was not attached to the form filed for notice to the registrar of companies, in relation to reclassification of authorized capital.
3.	Form ADT-1	In relation to the annual general meeting conducted in Fiscal 2019, there is a discrepancy in the dates recorded in the annual return filed by the Company in Fiscal 2019 and the form ADT-1 filed for the relevant period.
4.	Form MGT-14	Explanatory statement was not attached to the form filing made in relation to (i) guarantee given to the lender for loan taken by our Directors; and (ii) certain inter-corporate loans, investments and guarantees.
5.	Form ADT-1	The form ADT-1 filed by our Company on March 16, 2023 inadvertently mentions a shorter audit period than the actual accounting period for which the audit was conducted. Further, the appointment letter attached to the form (i) erroneously states that the appointment period was for five years; (ii) erroneously records the period of appointment as March 31, 2023 to March 10, 2023 (which is a period of four years); and (iii) does not state the actual period of appointment as per the form filing, which is for the Fiscal 2023. Further, the appointment letter does not include address of the director in the appropriate form field.

In addition to the above, we have not complied with certain provisions of the Companies Act, 1956 and Companies Act 2013, including in relation to filing of certain corporate records with the RoC which are currently pending with the RoC. For further details on the compounding applications, please see “Risk Factors - In the past, we failed to comply with certain provisions of the Companies Act, 2013, and had to compound such non-compliances. We cannot assure you that there will be no such non-compliances in the future and that our Company, Promoters, or Directors will not be subject to any penalty or additional payment.” on page 44 of the DRHP.

We cannot assure you that we will not be subject to any legal proceedings, regulatory action or penalties imposed by statutory or regulatory authorities on account of our inability to trace certain corporate records or filings or due to inadvertent errors in such documents in the future, which may adversely affect our business, financial condition, results of operations and reputation.

Further, our Company has filed e form MGT-14 on July 22, 2024, pursuant to an amendment to part B of our Articles of Association, which was approved by our Shareholders on July 22, 2024. The e-form MGT-14 is pending approval and is currently under processing by the RoC as of the date of this DRHP. Accordingly, the amended Articles of Association as summarised in this DRHP are not available on the MCA portal as on the date of filing this DRHP.”

Our Business	
7.	We undertake to correct the numbering of the last paragraph in the “Our Business” section on page 191 of the DRHP, in the Red Herring Prospectus and Prospectus.
History and Certain Corporate Matters	
8.	We undertake to correct the name of the shareholder, on page 224 of the DRHP in the Red Herring Prospectus and Prospectus, as follows: (changes in red below)
“Suraksha Diagnostic Private Limited (Represented by Ritu Mittal)”	

Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited)

CIN: U85110WB2005PLC102265

Reg Office: 12/1, Premises No. 02-0327, DG Block, Action Area 1D, New Town, Kolkata-700 156, West Bengal, India

E-mail: info@surakshanet.com | **Website:** www.surakshanet.com | **Phone:** (033) 6605 9750

Our Group Companies														
9.	We undertake to correct the clerical error on page 255 of the DRHP in the Red Herring Prospectus and Prospectus as follows: (changes in red below)													
	<i>“Litigation involving our Group Companies”</i>													
Government and Other Approvals														
10.	Please see below the status of material approvals that have expired and for which renewal applications are yet to be made. We undertake to suitably update the <i>“Government and Other Approvals”</i> section in the Red Herring Prospectus and Prospectus:													
	<table><tr><th>Nature of approval</th><th>Location</th><th>Status</th></tr><tr><td>Trade License</td><td>Phoolbagan, Kolkata, West Bengal</td><td>Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.</td></tr><tr><td>Trade License</td><td>Jadavpur, West Bengal</td><td>Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.</td></tr><tr><td>Trade License</td><td>Kasba, West Bengal</td><td>Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.</td></tr></table>		Nature of approval	Location	Status	Trade License	Phoolbagan, Kolkata, West Bengal	Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.	Trade License	Jadavpur, West Bengal	Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.	Trade License	Kasba, West Bengal	Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.
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Trade License	Kasba, West Bengal	Pursuant to our application for waiver of payment of demand amount for solid waste management on June 18, 2024, we have submitted another application dated August 10, 2024 requesting waiver of the demand.												
	Please see below the status of material approvals required but not applied for. We undertake to suitably update the <i>“Government and Other Approvals”</i> section in the Red Herring Prospectus and Prospectus:													
	<table><tr><th>Name of Approval</th><th>Location</th><th>Status/Reason</th></tr><tr><td>Trade License</td><td>Boring Road, Bihar</td><td>Our Company has filed a letter application dated August 2, 2024 for the trade license in respect of our centre and laboratory in Boring Road, Bihar with the Patna Municipal Corporation, which are currently pending.</td></tr><tr><td>Shops & Establishments License</td><td>Boring Road, Bihar</td><td>Please note that we had previously obtained a certificate of registration dated November 12, 2014, under the Bihar Shops and Establishments Act, 1953, which was restricted to the employment of a maximum of five persons in the establishment. Subsequently, the number of persons employed by us at the centre increased to 20. Accordingly, as on the date of this response, we have written to the Labour Commissioner, Patna, vide letter dated August 10, 2024, intimating the change in number of</td></tr></table>		Name of Approval	Location	Status/Reason	Trade License	Boring Road, Bihar	Our Company has filed a letter application dated August 2, 2024 for the trade license in respect of our centre and laboratory in Boring Road, Bihar with the Patna Municipal Corporation, which are currently pending.	Shops & Establishments License	Boring Road, Bihar	Please note that we had previously obtained a certificate of registration dated November 12, 2014, under the Bihar Shops and Establishments Act, 1953, which was restricted to the employment of a maximum of five persons in the establishment. Subsequently, the number of persons employed by us at the centre increased to 20. Accordingly, as on the date of this response, we have written to the Labour Commissioner, Patna, vide letter dated August 10, 2024, intimating the change in number of			
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Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited)

CIN: U85110WB2005PLC102265

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		employee and requesting for the issuance of a fresh certificate of registration. We have not received a response from the relevant authority as on the date of this response.
	Trade License	<p>Afraz Diagnostic Centre, Barasat, West Bengal</p> <p>Afraz Diagnostic Centre, Barasat West Bengal is a franchisee owned collection centre.</p> <p>Under the terms of our franchisee agreements, our franchisee partners are responsible for registering and renewing material approvals for the respective franchisee collection centres.</p>

Outstanding Litigation and Material Developments

11. We undertake to revise page 347 and 348 of the DRHP in the following manner: (changes in red below)

“Except as disclosed below, as on the date of this Draft Red Herring Prospectus, there are no pending actions initiated by statutory or regulatory authorities against our Company:

4. *Inspector under Contract Labour (Regulation & Abolition) Act, 1970, State of West Bengal (“**Petitioner**”) has filed a complaint dated March 2, 2019, before Additional Chief Judicial Magistrate, Barrackpore, West Bengal (“**Adjudicating Authority**”) against our Company (“**Respondent**”) for alleged violation of, (a) section 29(1) of Contract Labour (Regulation & Abolition) Act, 1970 (“**Act**”) and rule ~~47~~ 74 of Contract Labour (Regulation & Abolition) Central Rules, 1971 (“**Rules**”) by not maintaining the register of the Contractors in form XII; (b) section 29(2) of the Act and rule 81 of the Rules by not displaying notices showing details in respect of the Contract Labour engaged and name address of the inspector having jurisdiction and by not sending copy of the said notices to the inspector concerned; and (c) section 35(2)(n) of the Act and rule 82(2) of the Rules by not submitting annual return in duplicate in Form-XXV for the year 2017. The matter is listed for hearing on September 13, 2024 before the Adjudicating Authority.*
5. *Inspector under the West Bengal Shops And Establishment Act 1963 (“**Petitioner**”) has filed a complaint dated March 18, 2019, before Additional Chief Judicial Magistrate, Barrackpore, West Bengal (“**Adjudicating Authority**”) against our Company (“**Respondent**”) for violation of, (a) rule 11(1) of West Bengal Shops And Establishment Act 1963 (“**Rules**”) by not displaying Form G at the establishment; (b) rule 30 of the Rules by not producing the Register in Form M; (c) rule ~~84~~ 48 of the Rules by not producing the visit book; (d) sections 16(3) of West Bengal Shops And Establishment Act 1963 (“**Act**”) by not displaying the registration certificate; and (e) section 18 of the Act read with rule 53 of the Rules by not producing the appointed letters in Form X. The matter is listed for hearing on August 17, 2024 before the Adjudicating Authority.”*

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