



GAMCO LIMITED

(Formerly known as Visco Trade Associates Limited)

Regd. Office: 25A, S.P. Mukherjee Road, 3<sup>rd</sup> floor, Bhawanipore, Kolkata- 700025

CIN: - L57339WB1983PLC035628; Contact No.: 8100578596;

E-Mail:- tradevisco@gmail.com; Website: - www.viscotradeassociates.in

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Date: 14.04.2025

To,  
The Manager  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001  
**Scrip Code: 540097**

Dear Sir / Madam,

**Subject: SDD compliance certificate for the quarter and year ended March 31, 2025**

Pursuant to Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), please find enclosed herewith the SDD compliance certificate for the quarter and year ended March 31, 2025.

Kindly take the above information in your records.

**Yours faithfully,**  
**For, GAMCO LIMITED**  
**(Formerly known as Visco Trade Associates Ltd)**

**Megha Patodia**  
**Company Secretary**  
**Membership No. – A48639**

Encl: As above

# ROSHNI K GUPTA & ASSOCIATES

Practicing Company Secretary

Address: 85, G T Road, 3<sup>rd</sup> Floor, Howrah - 711101

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## COMPLIANCE CERTIFICATE

### FOR THE QUARTER ENDED 31ST MARCH, 2025

(Pursuant to Reg 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015)

We have examined the compliance of provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations) of M/s. **GAMCO LIMITED (Formerly known as Visco Trade Associates Ltd)** (hereinafter called "the Company"). Based on our verification of the Structured Digital Database maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of examination, We hereby report that in our opinion, the company has, during the audit period covering the quarter ended on **31ST MARCH, 2025** ("the period"):

1. The Company has a Structured Digital Database in place – Yes
2. Control exists as to who can access the SDD – Yes
3. All the UPSI disseminated in the previous quarter have been captured in the Database –As per the information and explanation provided by the management, all the necessary disseminations have been captured in the database.
4. The system has captured nature of UPSI along with date and time – Yes
5. The database has been maintained internally and an audit trail is maintained – Yes
6. The database is non-tamperable and has the capability to maintain the records for 8 years. – Yes

We also confirm that the Company was required to capture 4 (Four) number of events during the period and has captured 4 (Four) number of the said required events.

We would like to report that, in the previous quarter certificate submitted to the stock exchange no non-compliance(s) was observed therefore the remedial action(s) was not required in this regard:

This Report is to be read with our letter of even date which is annexed "**Annexure A**" and forms an Integral Part of this Report.

**ROSHNI K GUPTA & ASSOCIATES**

Company Secretary

*Roshni Gupta*  
Roshni Kumari Gupta  
Proprietor  
ICSI Member No.: 51189  
C.P. No.: 26202



UDIN: A051189G000101448

Place: HOWRAH

Date: 14.04.2025



**"ANNEXURE – A" TO THE COMPLIANCE CERTIFICATE  
FOR THE QUARTER ENDED 31ST MARCH, 2025"**

To,  
The Members,  
**GAMCO LIMITED**  
(Formerly known as Visco Trade Associates Ltd)  
25A, S.P. Mukherjee Road, 3rd floor,  
Bhawanipore, Kolkata, West Bengal, India, 700025

Our report of even date is to be read along with this letter.

We have been engaged by **GAMCO LIMITED (Formerly known as Visco Trade Associates Ltd)** 'the Company' to issue Compliance Certificate for the Quarter ended on **31<sup>ST</sup> March, 2025**, in terms of Regulation 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ('PIT Regulations') ('Engagement').

Accordingly, we have issued the Compliance Certificate for the Quarter ended **31<sup>ST</sup> March, 2025** of the even date which should be read along with this Annexure. Our certification, as above, is subject to the following:

Maintenance of Structured Digital Database ('SDD') is the responsibility of the board/management of the Company. The Engagement only seeks to certify the extent of compliance as required in terms of the Circular. Also, the certification does not cover other compliances under PIT Regulations. We have relied on the details, documents, information and explanations provided by the management and information freely available in the public domain for the purpose of issuance of the Compliance Certificate.

Wherever required, we have obtained the management representation about the happening/not happening of events, an information being in the nature of unpublished price sensitive information ('UPSI') or otherwise. We understand that the purpose of the Engagement is limited to checking compliance with the requirements pertaining to maintenance of SDD and capturing the nature of UPSI disseminated during the previous quarter. Accordingly, we have not gone into the question of determining whether an information is/was UPSI or otherwise. We have relied on the Company's decision as to classifying (or not classifying) the information as UPSI. Wherever necessary, we have submitted our views to the management.

Further, none of the information shared with us by the Company during the Engagement has been tagged as UPSI by the Company. Hence, we understand that none of such information is an UPSI and thus, has not been treated as UPSI by us.

There may be several aspects involved in the certification which may be largely driven and determined by information technology systems, softwares and computer applications used for the purpose, e.g. controls on accessibility to SDD, maintenance of audit trail, non-tamperability of SDD, etc. As a part of review, we have made all efforts to check for the features in the SDD and take management representation, wherever required; however, we offer no comments and provide no

assurance as to the functioning, efficacy and suitability of such technology systems, softwares and computer applications, and our certification is limited to that extent.



We have followed the practices and the processes as were appropriate to obtain reasonable assurance about the sanctity of the processes and correctness of the contents of the records. Wherever deemed appropriate, the verification was done on a test basis. We believe that the processes and practices we followed provide a reasonable basis for our certification.

**ROSHNI K GUPTA & ASSOCIATES**  
**Company Secretary**

*Roshni Kumari Gupta*

Roshni Kumari Gupta  
Proprietor  
ICSI Member No.: 51189  
C.P. No.: 26202



UDIN: A051189G000101448

Place: HOWRAH  
Date: 14.04.2025