

Kovilpatti Lakshmi Roller Flour Mills Limited

Regd.Office & Flour Mill
75/8, Benares cape Road
Gangaikondan – 627352
Tirunelveli District
Tamil Nadu

CIN : L15314TN1961PLC004674

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E-Mail: ho@klrf.in

Web : www.klrf.in

GSTN : 33AAACK6029N1ZF

REF/BSE/2024-25/

30th May, 2024

BSE Limited
BSE's Corporate Relationship Department
First Floor, New Trading Ring
Rotunda Building, P. J.Towers
Dalal Street
Mumbai – 400001.

Dear Sirs,

Scrip code 507598

Sub: Secretarial Compliance Report for the year ended March 31,2024 as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Pursuant to Regulation 24A of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed the Annual Secretarial Compliance Report for the year ended March 31, 2024.

This is for your information and records.

Thanking you,

Yours faithfully,
For Kovilpatti Lakshmi Roller Flour Mills Limited

S.Piramuthu
Company Secretary and Compliance Officer
FCS No: 9142



MDS & Associates LLP

Company Secretaries

Secretarial Compliance Report of M/s. Kovilpatti Lakshmi Roller Flour Mills Limited for the year ended 31st March 2024

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February 2019 (as amended) read with relevant circulars issued by Stock Exchanges]

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **M/s. Kovilpatti Lakshmi Roller Flour Mills Limited (CIN: L15314TN1961PLC004674)** (hereinafter referred as 'the listed entity'), having its Registered Office at 75/8, Benares Cape Road, Gangaikondan Tirunelveli-627 352, Tamil Nadu, India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March 2024, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, **MDS & Associates LLP, Company Secretaries**, have examined:

- all the documents and records made available to us, and explanation provided by **M/s. Kovilpatti Lakshmi Roller Flour Mills Limited**;
- the filings / submissions made by the listed entity to BSE Limited ("the stock exchange");
- website of the listed entity;
- any other document / filing, as may be relevant, which has been relied upon to make this report;

for the year ended 31st March 2024 ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI")

Secretarial Compliance Report of Kovilpatti Lakshmi Roller Flour Mills Limited



The specific Regulations as applicable to the listed entity, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- (e) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and
- (f) circulars/ guidelines issued thereunder.

and based on the above examination, we hereby report that, during the Review Period:

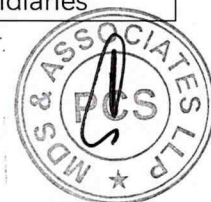
- (a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder:
- (b) There were no observations made in the previous report for the financial year ended 31st March 2023 and hence, reporting under this clause (b) does not arise.

I. We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI) as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	Nil



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
2.	<u>Adoption and timely updation of the Policies:</u>		
	<ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. 	Yes	Nil
3.	<ul style="list-style-type: none"> All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/ guidelines issued by SEBI 	Yes	Nil
	<u>Maintenance and disclosures on Website:</u>		
	<ul style="list-style-type: none"> The listed entity is maintaining a functional website 	Yes	Nil
4.	<ul style="list-style-type: none"> Timely dissemination of the documents/information under a separate section on the website 	Yes	Based on the representation received from the management, it is noted that the documents/information has been disseminated in a timely manner
	<ul style="list-style-type: none"> Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website 	Yes	Nil
	<ul style="list-style-type: none"> None of the Director(s) of the listed entity are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity 	Yes	Nil
5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u>		
	a) Identification of material subsidiary companies	NA	The Company does not have any material subsidiaries
	b) Disclosure requirement of material as well as other subsidiaries	NA	The Company does not have any subsidiaries



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Nil
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations	Yes	Nil
8.	<u>Related Party Transactions:</u> a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;	Yes	Nil
	b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.	NA	Nil
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Nil
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Nil



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder</p>	Yes	Nil
	The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NA	Nil
12.	<p><u>Resignation of Statutory Auditors from the listed entity or its material subsidiaries:</u> In case of resignation of Statutory Auditors from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.</p>	NA	There was no case of resignation of Statutory Auditors during the Review Period.
13.	<p><u>Additional non-compliances, if any:</u> No additional non-compliances observed for any regulation/ circular/ guidance SEBI note etc. except as reported above.</p>	Yes	Nil



Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Coimbatore

Date: 22.05.2024

For MDS & Associates LLP
Company Secretaries



M. D. Selvaraj

M D Selvaraj

Managing Partner

FCS No.: 960 / C P No.: 411

Peer Review No. 3030/2023

UDIN: F000960F000412503