

**Kovilpatti Lakshmi Roller Flour Mills Limited**

Regd.Office & Flour Mill  
75/8, Benares cape Road  
Gangaikondan – 627352  
Tirunelveli District  
Tamil Nadu  
CIN : L15314TN1961PLC004674

Phone : +91 – 462 – 2486532 (4 Lines)  
Mobile: +91 – 94433 – 75445  
Fax :+ 91 – 462 - 2486132  
E-Mail: [ho@klrf.in](mailto:ho@klrf.in)  
Web : [www.klrf.in](http://www.klrf.in)  
GSTN : 33AAACK6029N1ZF

REF/BSE/2023-24/

26<sup>th</sup> May, 2023

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, 2023 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, 2023.

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 31<sup>st</sup> March, 2023

*[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 8<sup>th</sup> February, 2019 (as amended) read with relevant circulars issued by the 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 **31<sup>st</sup> March, 2023** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We, **M/s. 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 (CIN: L15314TN1961PLC004674)** ("the listed entity");
- 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 certification.

for the year ended 31<sup>st</sup> March, 2023 ("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");



# MDS & Associates LLP

## Company Secretaries

Continuation Sheet...

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:

- I. (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 pertaining to the financial year ended 31<sup>st</sup> March 2022 and hence, reporting under this clause (b) does not arise
- II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first</p>	Not applicable	During the review period, there is no such event.



# MDS & Associates LLP

## Company Secretaries

Continuation Sheet...

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
	three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.		
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board</p>	Not applicable	During the review period, there is no such event.



Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
	<p>of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18 <sup>th</sup> October, 2019.	Not applicable	During the review period, there is no such event

*Note: During the year 2022-2023, M/s. Marimuthu and Associates (Firm Registration Number 011207S), Chartered Accountants, Tirunelveli was appointed as the statutory auditor of the Company, in the place of the retiring Statutory Auditor M/s. Arun & Co (Firm Registration Number 014464S), Chartered Accountants, Tirunelveli, to hold such office for a period of five consecutive years commencing from the conclusion of the 60<sup>th</sup> Annual General Meeting till the conclusion of the 65<sup>th</sup> Annual General Meeting to be held in the year 2027 at the Annual General Meeting of the Company held on 14<sup>th</sup> September, 2022 and the terms of their appointment were in compliance of Para 6(A) and 6(B) of Circular No. CIR/CFD/CMD1/114/2019 dated 18th October 2019 issued by the Securities and Exchange Board of India.*



III. 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.	<p><b>Secretarial Standards:</b></p> <p>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.</p>	Yes	Nil
2.	<p><b>Adoption and timely updation of the Policies:</b></p> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li> </ul>	Yes  Yes	Nil  Nil
3.	<p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/ information under a separate section on the website</li> <li>Web-links provided in annual</li> </ul>	Yes  Yes	Nil  Based on the representation received from the management, it is noted that the documents/information has been disseminated in a timely manner.

# MDS & Associates LLP

## Company Secretaries

Continuation Sheet...

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
	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
4.	<b>Disqualification of Director:</b>  None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	Nil
5.	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Not applicable	The listed entity does not have any material subsidiary / other subsidiary during the review period.
6.	<b>Preservation of Documents:</b>  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.	<b>Performance Evaluation:</b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	Nil
8.	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all related	Yes	Nil



# MDS & Associates LLP

## Company Secretaries

Continuation Sheet...

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
	party transactions; or  (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.	Not Applicable	Nil
9.	<b>Disclosure of events or information:</b>  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.	<b>Prohibition of Insider Trading:</b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Nil
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  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.	Yes	Nil
12.	<b>Additional Non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	Nil





# MDS & Associates LLP

## Company Secretaries

Continuation Sheet...

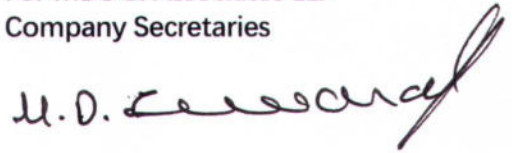
### Assumptions & Limitation of scope and Review:

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 report 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** : 26.05.2023

For MDS & Associates LLP  
Company Secretaries



M D SELVARAJ  
Managing Partner  
FCS No.: 960 / C P No.: 411  
Peer Review No. 3030/2023  
UDIN: F000960E00037314

