

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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GSTN : 33AAACK6029N1ZF

REF/BSE/2025-26/

29th May 2025

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 31,2025 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, 2025.

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
Membership No: FCS 9142



MDS & Associates LLP

Company Secretaries

Secretarial Compliance Report of Kovilpatti Lakshmi Roller Flour Mills Limited for the year ended 31st March 2025

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 (as amended) and 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 **Kovilpatti Lakshmi Roller Flour Mills Limited (CIN: L15314TN1961PLC004674)** (hereinafter referred as 'the listed entity'), having its Registered Office at 75/8, Benares Cape R.D. Gangaikondan Tirunelveli – 627352 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 2025, 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 **Kovilpatti Lakshmi Roller Flour Mills Limited**;
- the filings / submissions made by the listed entity to BSE Limited ("the stock exchanges");
- 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 2025 ("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 except in respect of the matter specified below:

Sr. No.	1
Compliance Requirement	The listed entity shall disclose all material events and other information covered under Regulation 30 read with Schedule III to the stock exchange within the period as specified under the Regulation 30(6).
Regulation / Circular No.	Regulation 30(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
Deviations	The listed entity has reported certain events, which are covered under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the stock exchange beyond the prescribed time specified thereunder.
Action taken by	Nil
Type of action	Nil
Details of violation	The listed entity has reported certain events, which are covered under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the stock exchange beyond the prescribed time specified thereunder.
Fine amount	Nil
Observations/Remarks of PCS	The listed entity has reported certain events, as mentioned herein above, which are covered under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the stock exchange beyond the prescribed time

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Sr. No.	1
Management Response	specified thereunder. The listed entity has submitted that the delay in reporting was inadvertently caused due to administrative and other reasons as disclosed to the stock exchange while reporting such events in accordance with Regulation 30(6). However, the listed entity has submitted that it has taken necessary steps and will ensure that there are no such instances going forward.
Remarks	Nil

(b) There were no observations made in the previous report for the financial year ended 31st March 2024 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.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	Nil
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 entity. 	Yes	Nil
	<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
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> The listed entity is maintaining a functional website. 	Yes	Nil
	<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.



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Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
	<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
4.	<p><u>Disqualification of Director:</u> None of the Director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	Nil
5.	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> a) Identification of material subsidiary companies.</p>	NA	The Company does not have any subsidiary.
	b) Disclosure requirement of material as well as other subsidiaries.	NA	
6.	<p><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.</p>	Yes	Based on the representation received from the management, it is noted that archival of records by the Company is under process.
7.	<p><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.</p>	Yes	Nil
8.	<p><u>Related Party Transactions:</u> a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;</p>	Yes	Nil
	b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.	NA	Nil



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Continuation Sheet.

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
9.	<p><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.</p>	No	The listed entity has reported certain events covered under Regulation 30 read with Schedule III beyond the time limits prescribed thereunder, as mentioned under para (a) above.
10.	<p><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</p>	Yes	Nil
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 SEBI regulation/ circular/ guidance note etc. except as reported above.</p>	Yes	There are no additional non-compliances except as mentioned in above para (a) above.

Note: There was no appointment / re-appointment / resignation of statutory auditors of the Company during the Review Period. The terms of appointment of its existing auditors are in accordance with para 6.1 and 6.2 of section V-D of Chapter V of the Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024.



We further report that, during the Review Period, the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the listed entity.

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: 29.05.2025



**For MDS & Associates LLP
Company Secretaries**

A handwritten signature in black ink, appearing to read 'M. D. Selvaraj'.

**M D Selvaraj
Managing Partner
FCS No.: 960 / C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960G000446504**