



**ANNUAL SECRETARIAL COMPLIANCE REPORT OF KN AGRI RESOURCES LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025**

To,
The Members,
KN Agri Resources Limited
CIN: L15141CT1987PLC003777
KN Building, Panchsheel,
Raipur, Chhattisgarh- 492001

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by KN Agri Resources Limited (hereinafter referred as '**the listed entity**'), having its Registered Office at KN Building, Panchsheel, Raipur, Chhattisgarh-492001. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2025 ('**Review Period**'), complied with the statutory provisions listed hereunder and subject to the reporting made hereinafter:

I have examined;

- a) all the documents and records made available to me and explanation provided by KN Agri Resources Limited. (the listed entity)
- b) the filings/ submissions made by the listed entity to the stock exchange.
- c) website of the listed entity.
- d) any other document/ filing, as may be relevant, which has been relied upon to make this report.

For the review period in respect of compliance with the provisions of:

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

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder have been examined include:-

- a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR");
- b) The Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018. (**Not Applicable during the review period**);
- c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (**Not Applicable during the review period**);



- e) Securities and Exchange Board of India (Share Based employee Benefits and Sweat Equity) Regulations, 2021 **(Not Applicable during the review period)**;
 - f) Securities and exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not Applicable during the review period)**;
 - g) The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) regulations 2021 **(Not Applicable during the review period)**;
 - h) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015;
 - i) The Securities and Exchange Board of India (Registrars to an Issue and Shares Transfers Agents) Regulations 1993 regarding dealing with client; and
 - j) The Securities and Exchange Board of India (Depositories and Participants) Regulations 2018;
- and circulars/guidelines issued thereunder;

and based on the above examination, I 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, except in respect of matters specified below: Annexure-A
 - (b) The listed entity has taken the following actions to comply with the observations made in previous reports: Annexure-B
- II. I hereby further report that the compliance status of the listed entity during the Review period with the following requirements.

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 of India.	Yes	
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entityAll 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	
3	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/	Yes	



	section of the website		
4	Disqualification of Director: 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.	Yes	
5	Details related to Subsidiaries of listed entity have been examined w.r.t: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries.	Not Applicable Yes	Answer to point 5 (B):- The company have two subsidiaries incorporated during the year under review KN Retail Private Limited (wholly owned subsidiary) Sharaad KN Bio-Organics Private Limited (subsidiary) There is no material subsidiary as per Reg 16(1) (c) of SEBI (LODR) Reg 2015
6	Preservation of Documents: 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	
7	Performance Evaluation: 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	-
8	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (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.	a)Yes b) NA	Since answer to 8.a is Yes
9	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR	Yes	



	Regulations, 2015 within the time limits prescribed thereunder.		
10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	Actions taken by SEBI or Stock Exchange(s), if any: 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 (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	The NSE Limited has issued the notice of penalty with respect to the matter specified in the annexure-A.
12	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor 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.	Not Applicable	The Term of statutory auditor has expired and new auditor has been appointed as per 139 (2) of the companies Act, 2013
13	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	YES	

I further report that the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations is not applicable on the Company.

Assumptions and Limitations

1. Compliance of the applicable law and ensuring the authenticity of documents and information furnished are the responsibility of the management of the listed entity.
2. My responsibility is to report based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I 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.
5. Being a SME Listed Company as on March 31, 2025 Regulation 24A of SEBI (LODR), Regulations, 2015 is not applicable to the Company. This Report is issued at the request of the Company for migration of the securities of the Company from Emerge Platform of National Stock Exchange of India Limited ('NSE') to the Main Board of the National Stock Exchange of India Limited ('NSE') & BSE Limited in terms of Chapter IX of SEBI (ICDR) Regulation, 2018



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COMPANY SECRETARIES

Ganj Ward, Gondia-441601

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For AMIT SHARMA & ASSOCIATES.
Company Secretaries

AMIT KUMAR SHARMA
(Proprietor)
ACS No.: 40995
CP No.: 15315
UDIN: **A040995G001004980**
P.R Certificate :1740/2022
Date: 13.08.2025
Place: Gondia

Annexure-A:

SR.NO	1	2	3	4	5
Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Submission of consolidated financial Results for the Financial year ended on 31.03.2024 till 30.05.2024 in terms of Regulation 33(3)(b) of SEBI (LODR) 2015	Submission of prior intimation of board meeting for considering approval of consolidated financial results in advance of two working days excluding date of intimation and date of meeting	Submission of PDF & XBRL filing for appointment of Secretarial Auditor and Internal Auditor	SEBI LODR 2015	SEBI LODR 2025
Regulations/ Circular No	Regulation 33(3)(b) of SEBI (LODR) 2015	Regulation 29 of SEBI (LODR) 2015	Regulation 30 of SEBI (LODR) 2015	Regulation 31 of SEBI (LODR) 2015	Reg 30 of SEBI (LODR) 2015
Deviations	The consolidated financial Results for the Financial year ended on 31.03.2024 was required to be submitted till 30.05.2024, however it was submitted on 17.09.2024.	There was no submission of prior intimation of Board for approval of consolidated financial Results.	XBRL filing to be made within 24 hours of intimation of appointment of SA Secretarial Auditor and Internal Auditor as per NSE Circular	Clarification in shareholding pattern filed for the quarter ended 31 march 2024	Clarification sought for Credit rating was not filed within stipulated time
Action taken by	NSE	NSE		NSE	NSE
Type of Action Advisory/clarification /fine /Show cause Notice /warning etc	The stock exchange levied fine for delayed filing of consolidated financial Results for the	The stock exchange levied fine for non filing of intimation BM for approving financial results.		Mail Received by the company for seeking clarification sought for shareholding	Mail Received by the company for seeking clarification sought for delayed filing



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	period ended on 31.03.2024			filed by the company	of Credit Rating by the Company
Detail of Violation	There was a delayed of 110 days in submission of consolidated financial results	Non submission of prior intimation of bm for consideration of financial results	XBRL filing delayed by 6 Minutes. thus, it is filed beyond 24 hours	Earlier filed erroneously	Not filed with stipulated time i.e 24 hours
Fine/ Amount (Rs.)	NSE imposed fine for Rs 649000/- including GST (Rs 5000 per day for 110 days exclusive of GST)	11800/-	NA	NA	NA
Observations/ Remarks of the Practising Company Secretary	Consolidated financial Results for the year ended 31.03.2024 have been submitted on 17.09.2024, hence deviation continued till 17.09.2024	Non submission of prior intimation to stock exchange		Revised Shareholding has been filed by the company on its own to avoid any confusion	Delayed Filing was done by the company
Management Response	Delayed occurred due to some clarification submitted by the board of directors of the company with NSE Stock Exchange requested to exempt for filing of Consolidation of Financial Results of Associates company with stock exchange. Further the company filed waiver application to waive off the penalty and unfrozen of the Promoter's holding	As informed by the officers clarification of non compliance The Outcome of Board Meeting was in response to the notice issued by National Stock Exchange for submission of Consolidated Financials with the Associate Companies under Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and not any fresh Board Meeting for declaration of financial results.	The delay in the XBRL filing was due to a technical glitch encountered on the NSE portal during the submission process.	Earlier filed erroneously	Delayed due to Company's non acceptance of credit rating given by CRISIL. After several appeal to CRISIL and such appeal to CRISIL was denied by them. Hence to do compliance. the company did filing of rating
Remarks	Considering the response	None	Late filing of XBRL format	None	None



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	received from Stock exchange Consolidated financial results of the company accompanying results of Associates company was submitted with delay.		for appointment of Secretarial Auditor and internal auditor		
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Annexure-B

Sr.no	Observations/ Remarks of the Practicing Company Secretaries in the previous reports.	Observations made in the secretarial compliance report for the year ended.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity.	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	Delay in intimation to stock exchange for schedule of investor meet (one to one meeting) held on 13.04.2023 and intimation was made on 12.04.2023 one day before the meet.	31.03.2024	Reg 30 of SEBI LODR 2015	Two days advance intimation of investor meet is required as per Schedule III of SEBI LODR	the delay was inadvertent and due to internal oversight/late confirmation of meeting schedule". The Company has taken note of the lapse and implemented measures to ensure timely intimation of such events in future.	The Company has informed that corrective measures have been implemented to strengthen its internal compliance tracking system to ensure that future intimations are made within the stipulated timelines.
2	Disclosure of closure of trading window for the designated persons & specified connected persons were made on 01.04.2023 and 04.10.2023 which was effective from 01.04.2023 and 01.10.2023 respectively. However trades, if any executed during the period of intimation to	31.03.2024	SEBI (PIT) Regulation	Late submission by company in both cases i.e. the intimation to the stock exchange should have been made before these	The delay in intimation was inadvertent and due to administrative oversight. The Company has confirmed that no trades were executed by designated persons or specified connected persons during the said gap periods. Measures	The company informed that no trade were executed during the said period and internal system is being



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	exchange and effective date as therein mentioned will lead to non-compliance of SEBI (Prohibition of Insider Trading) Regulations, 2015.			dates – ideally at least 2 trading days prior to the commencement of the closure period.	have been initiated to ensure timely dissemination of trading window closure notices to the stock exchange in future	strengthened to ensure timely intimation
3	Filings in XBRL mode for appointment and cessation of Company Secretary were not made and filing of intimation of resignation of Company Secretary was delayed by one hour	31.03.2024	Reg 30 of SEBI LODR 2015	Late submission by one hours	the intimation of resignation of the Company Secretary to the Stock Exchange was made within the same day but was delayed by approximately one hour beyond the stipulated timeline due to unforeseen technical/logistical constraints	The company have not submitted the intimation in XBRL mode timely and thus delayed by one hour
4	Disclosure for appointment of cost auditor for the period 2023-24 was not filed with exchange.	31.03.2024	Regulation 30 of SEBI LODR	Non compliance by company for non disclosure of appointment of Cost Auditor	The disclosure for the appointment of the Cost Auditor for FY 2023-24 was inadvertently missed due to an oversight while prioritizing other statutory filings during the same period.	The Company did not make the required disclosure to the Stock Exchange regarding the appointment of the Cost Auditor for FY 2023-24 within the stipulated timeline under Regulation 30 of SEBI (LODR) Regulations, 2015.
5	Compliance certificate 74(5) under SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended on 30.06.2023 was filed on 18.07.2023 with a delay of 3 days.	31.03.2024	SEBI (Depositories and Participants) Regulations, 2018	Late submission by 3 days	The delay of 3 days in filing the compliance certificate under Regulation 74(5) for the quarter ended 30.06.2023 was due to inadvertent oversight in internal tracking of the filing deadline	Company have made the delayed filing of Compliance certificate