



Ref.: NEL/SE/2025-26/

Date- 30/05/2025

<p>To The Deputy General Manager Corporate Relationship Dept. BSE Limited 1st Floor, New Trading Ring Rotunda Building, P. J. Towers Dalal Street Fort Mumbai 400 001</p> <p>Scrip Code: 521109</p>	<p>To The Deputy General Manager Corporate Relationship Dept. National Stock Exchange of India Limited Exchange Plaza Bandra Kurla Complex Bandra (E) Mumbai 400 051</p> <p>Scrip Name: NAGREEKEXP</p>
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Sub: Annual Secretarial Compliance Report under Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2025 issued by M/s. M & A Associates, Company Secretaries is enclosed herewith.

This is for your information and record.

Thanking you,

Yours sincerely,

For Nagreeka Exports Ltd

MONIKA KEDIA
Digitally signed
by MONIKA KEDIA
Date: 2025.05.30
19:15:06 +05'30'



Monika Kedia
Company Secretary & Compliance Officer



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SECRETARIAL COMPLIANCE REPORT OF NAGREEKA EXPORTS LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

[Pursuant to Regulation 24(A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I/We **M & A Associates** have examined:

- i. all the documents and records made available to us and explanation provided by **NAGREEKA EXPORTS LIMITED** ("the listed entity" or "the Company"),
- ii. the filings/ submissions made by the listed entity to the stock exchanges,
- iii. website of the listed entity,
- iv. any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **MARCH 31, 2025** ("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 (Regulation) 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;
- (b) the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **To the extent applicable to the Company**
- (c) the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **To the extent applicable to the Company**
- (d) the Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable to the Company during the Review Period**
- (e) the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable to the Company during the Review Period**



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(f) the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable to the Company during the Review Period**

(g) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/guidelines issued thereunder; **To the extent applicable to the Company**

I. (**) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr. No	Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	No listed entity shall appoint a person or continue the directorship of any person as a non-executive director who has attained the age of seventy five years unless a special resolution is passed to that effect, in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing	Regulation 17(1A) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015	Appointment without prior approval of shareholders	NSE	Fine was imposed by NSE	Mr. Amitava Mazumdar had exceeded 75 years during the quarter ended September 30, 2023. Appointment as ID of Amitava Mazumdar made on August 28, 2023 and special resolution for the same was passed on Sep 29, 2023.	75,520/-	The Company had filed a waiver application for applicable fine based on the order of SAT in this Regulation	The Company had moved for application of waiver based on the SAT order in Nectar life science ltd vs SEBI	The Waiver application is still pending before the Authority.



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	such a person: Provided that the listed entity shall ensure compliance with this sub-regulation at the time of appointment or re-appointment or any time prior to the non-executive director attaining the age of seventy- five years									
2	The listed entity shall submit to the stock exchange, within two working days of conclusion of its General Meeting, details regarding the voting results in the format specified by the Board.	Regulation 44(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015	The Company had inadvertently submitted the Scrutinizer's Report of Nagreeka Capital & Infrastructure Limited instead of Nagreeka Exports Limited.	-	-	The Company had submitted the Scrutinizer's Report and voting results of AGM of Nagreeka Capital & Infrastructure Limited in the Corporate Announcement section of Stock Exchange instead of the Scrutinizer's Report and voting results of AGM of Nagreeka Exports Limited.	-	The Company had submitted to the Stock Exchange that due to technical glitch, the error had occurred.	The Company had admitted the error and submitted reason for the same. The Company had also submitted to the Exchange the Scrutinizer's Report and voting results of AGM of Nagreeka Exports Limited.	The Management shall refrain from such events in future.



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II. The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	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.	The Company had filed a waiver application for applicable fine based on the order of SAT in this Regulation	March 31, 2024	Regulation 17(1A) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015- No listed entity shall appoint a person or continue the directorship of any person as a non-executive director who has attained the age of seventy five years unless a special resolution is passed to that effect, in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such a person : Provided that the listed entity shall ensure compliance with this sub-regulation at the time of appointment or re-appointment or any time prior to the non-executive	Mr. Amitava Mazumdar had exceeded 75 years during the quarter ended September 30, 2023. Appointment as ID of Amitava Mazumdar made on August 28, 2023 and special resolution for the same was passed on Sep 29, 2023. Fine of Rs. 75,520/- was imposed by NSE.	The Company had moved for application of waiver based on the SAT order in Nectar life science ltd vs SEBI	The Waiver application is still pending before the Authority.



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			director attaining the age of seventy-five years.			
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III. 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 of India (ICSI) as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	The Company has complied the same.
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 entitiesAll 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	The Company has complied the same.
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 re- directs to the relevant document(s)/ section of the website	YES YES NO	The Company has complied the same. There are no links which re- directs to the relevant document(s)/ section of the website in annual corporate governance reports.



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4.	Disqualification of Director: 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	None of the Directors are disqualified.
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	N.A.	The listed entity does not have any material Subsidiary Company and thus disclosure requirements of subsidiary are not required to be undertaken. However, the disclosure with respect to the subsidiary of the listed entity has been made.
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	The Company has complied the same.
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	The Company has conducted the performance evaluation of the Board, Independent Directors and the Committees during the year.
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related 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.	YES	The listed entity has obtained prior approval of Audit Committee for related party transactions.



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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 Regulations, 2015 within the time limits prescribed thereunder.	YES	The Company has complied the same
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	The Company has complied the same.
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 except as provided under separate paragraph herein (**).	YES	SEBI vide its order dated August 25, 2023 ("Order"), has imposed penalty of Rs. 10.00 Lakh on Promoter Sushil Patwari in the matter of Rupa Company Limited ("RCL"). SEBI has alleged that Promoter, Sushil Patwari had traded in the securities of RCL during the period February 1, 2021 to June 30, 2021 on the basis of unpublished price sensitive information and in contravention of the provisions of the Securities and Exchange Board of India Act, 1992 read with SEBI PIT Regulations. Sushil Patwari has challenged the Order before the Securities Appellate Tribunal ("SAT") after making payment of Rs. 10.00 Lakh. The matter is currently pending before SAT.



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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.	NA	The auditor of the listed entity has not resigned during the period under review.
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	N.A.	No additional non-compliance has been observed.

IV. 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. My responsibility is to certify 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.

For M & A Associates
(A Firm of Company Secretaries)

VIVEK
MISHRA

Digitally signed
by VIVEK MISHRA
Date: 2025.05.30
19:10:24 +05'30'

CS Vivek Mishra
Partner

FCS No.: 8540 | COP: 17218
Peer Review No.: 2000/2022
UDIN: F008540G000512230

Date: 30.05.2025
Place: Kolkata