



GAGAN GOEL & CO.
(Company Secretaries)
[CS., LL.B., M.Com (BPCG)]

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SECRETARIAL COMPLIANCE REPORT
OF
AKG EXIM LIMITED FOR THE YEAR ENDED 31ST MARCH, 2023
(Pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 vide SEBI Circular no.CIR/CFD/CMD1/27/2019)

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Akg Exim Limited (hereinafter referred as 'the listed entity'), having its Registered Office at 07th Floor, H.B. Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034, Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion 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 in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2023, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, Gagan Goel & Co., Company Secretaries have examined:

- (a) All the documents and records made available to us and explanation provided by **M/s AKG EXIM LIMITED (CIN: L00063DL2005PLC139045)** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
- (c) website of the listed entity,
- (d) all other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March, 2023 ("Review Period") in respect of compliance with the provisions of:
 - I. The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - II. 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) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) 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 period under review**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable during the period under review**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable during the period under review**
- (g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **Not applicable during the period under review**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Other Regulations, as applicable to the Company and circulars/ guidelines issued there under;

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 there under, except in respect of matters specified below:-

| Sr.No | Compliance Requirement (Regulations / circulars / guidelines including specific clause) | Deviations | Observations/ Remarks of the Practicing Company Secretary |
|-------|---|------------|---|
| I. | | | Not Applicable |

- (b) We further report that during the review period there was no event of appointment/reappointment/resignation of statutory auditor of the Company and the Company was in compliance with Para 6(A) and 6(B) of SEBI Circular No. CIR/CFD/CMDI/114/2019 dated October 18, 2019.
- (c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued there under:





| Sr. No. | Action taken by | Details of violation | Details of action taken E.g. fines, warning letter, debarment, etc. | Observations/ remarks of the Practicing Company Secretary, if any. |
|---------|-----------------|----------------------|---|--|
| I. | | | | Not applicable |

(d) The listed entity has taken the following actions to comply with the observations made in previous reports:

| Sr. No. | Observations of the Practicing Company Secretary in the previous reports | Observations made in the secretarial compliance report for the year ended 31st March, 2022 (The years are to be mentioned) | Actions taken by the listed entity, if any | Comments of the Practicing Company Secretary on the actions taken by the listed entity |
|---------|--|---|---|--|
| I. | In terms of regulation 24 of SEBI LODR 2015, At least one independent director on the board of directors of the listed entity shall be a director on the board of directors of an unlisted material subsidiary, whether incorporated in India or not. During the Financial year 2021-22, the Company has not appointed any Independent Director in its material subsidiary Company incorporated in signapore. | During the Financial year 2022-23, the Company has not appointed any Independent Director in its material subsidiary Company incorporated in signapore. | The Company has appointed Mrs. Chetna as an Independent Director on the board of material subsidiary Company incorporated in signapore. | No comments required. |

(e) Pursuant to the NSE Circular No. NSE/CML/ 2023/21 & BSE Circular no. 20230316-14 dated March 16, 2023 read with NSE Circular No. NSE/CML/ 2023/30 & BSE Circular no. 20230410-41 dated April 10, 2023, we further affirm to the following:

| S.No. | Particulars | Compliance Status (yes / No/ NA) | Observations / Remarks by PCS |
|-------|--|----------------------------------|-------------------------------|
| I | Secretarial Standard The compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by | Yes | Nil |

| S.No. | Particulars | Compliance Status (yes / No/ NA) | Observations / Remarks by PCS |
|----------|---|----------------------------------|-------------------------------|
| | the Institute of Company Secretaries India (ICSI) | | |
| 2 | Adoption and timely updation of the Policies: All applicable policies under SEBI YES NIL Regulations are adopted with the approval of board of directors of the listed entities. | Yes | Nil |
| | All the policies are in conformity with YES NIL SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars guidelines issued by SEBI. | Yes | Nil |
| 3 | Maintenance and disclosure on website: | | |
| | The Listed entity is maintaining a functional website. | Yes | Nil |
| | Timely dissemination of the documents/ information under a separate section on the website. | Yes | Nil |
| | Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website. | Yes | Nil |
| 4 | Disqualification of Director None of the Director of the Company are disqualified under Section 164 of the Companies Act, 2013. | Yes | Nil |
| 5 | To examine details related to subsidiaries of listed entities | | |
| | Identification of material subsidiary companies | Yes | Nil |
| | Requirement with respect to disclosure of material as well as other subsidiaries. | Yes | Nil |
| 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 | Nil |
| 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 as prescribed in SEBI Regulations. | Yes | Nil |
| 8 | Related Party Transactions: | | |
| | The Listed entity has obtained prior approval of Audit Committee for all Related party transaction | Yes | Nil |
| | In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation | Yes | Nil |



| S.No. | Particulars | Compliance Status (yes / No/ NA) | Observations / Remarks by PCS |
|-------|---|----------------------------------|-------------------------------|
| | whether the transaction were subsequently approved/ ratified/ rejected by the Audit Committee | | |
| 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 | Nil |
| 10 | Prohibition of Insider Trading The listed entity is in compliance with Regulation 3 (5) & 3 (6) of SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | Nil |
| 11 | Actions taken by SEBI or Stock Exchange, if any No Actions 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. | Additional Non-compliances, if any: No any additional noncompliance observed for all SEBI regulation/circular/guidance note etc. | 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 assurance as to future viability of the listed entity nor of the efficiency or effectiveness with which management has conducted the affairs of the listed entity.

**For Gagan Goel & Co.
Company Secretary**



Gagan Goel
Prop.
M. No. A30824
COP No. 21945
UDIN: A030824E000396191

Date: 27th May, 2023
Place: Delhi