



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

Handphone: +91-9899424355; **E-mail:** gagancs.goel@gmail.com; gaganoffice.delhi@gmail.com

**SECRETARIAL COMPLIANCE REPORT
OF
AKG EXIM LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025
(Pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 vide SEBI Circular no.
CIR/CFD/CMD1/27/2019)**

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: L00063HR2005PLC119497)** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
- (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 year ended 31st March, 2025 ("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 Non- Convertible Securities) Regulations, 2021; **Not applicable during the period under review**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) 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)	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.	Submission of Secretarial Compliance Report within 60 days from the End of Financial Year	24A of SEBI LODR	Delay filing by one day	NSE	Fine	Delay filing by one day	Rs. 2,000	In terms of Regulation 24A of SEBI LODR 2025 as amended, the Company was required to submit the Annual Secretarial Compliance Report within 60 days from the end of Financial year ended on 31 st March, 2024. However, the Company has submitted to NSE one day after the expiry of 60 days.	As per the Management, due to certain technical glitch while submitting the report, the delay of one day was happened and management will ensure the timely submission in future.	NA
2.	Submission of Related party transactions on half yearly basis.	Regulation 23 of SEBI LODR	Submission of PAN of related party in the submission made to NSE	NSE	Warning letter	Submission of PAN of related party in the submission made to NSE	Nil	Company has quoted PAN of the parties & counter parties entering into the transaction.	Management will ensure the proper submission in future.	NA

- (b) 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 31st March, 2024 (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 Practicing Company Secretary on the actions taken by the listed entity
I.				Not applicable		

(c) I/we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

S.No.	Particulars	Compliance Status (yes / No/ NA)	Observations / Remarks by PCS
1	Secretarial Standard The compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	Nil
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	Details related to subsidiaries of listed entities have been examined w.r.t.:		
	Identification of material subsidiary companies	Yes	Nil
	Requirement with respect to disclosure of material as	Yes	Nil

S.No.	Particulars	Compliance Status (yes / No/ NA)	Observations / Remarks by PCS
	well as other subsidiaries.		
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 whether the transaction were subsequently approved/ ratified/ rejected by the Audit Committee	Yes	Nil
9	Disclosure of Events or Information The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith 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.	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		



S.No.	Particulars	Compliance Status (yes / No/ NA)	Observations / Remarks by PCS
	Circular on compliance with the provisions of the LODR Regulations by listed entities.		
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	Nil

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. Not Applicable

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: A030824G000366401**

**Date: 17th May, 2025
Place: Delhi**