

KET/SEC/SE/2023-24/17

May 30, 2023

**BSE Limited**

Floor 25, Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001

**Scrip Code:** 524109

**National Stock Exchange India Ltd.**

Exchange Plaza, C-1, Block-G,  
Bandra Kurla Complex, Bandra (East),  
Mumbai-400051

**Stock Code:** KABRAEXTRU

Dear Sirs,

**Sub: Secretarial Compliance Report for the Financial Year ended 31st March 2023.**

In terms of Regulation 24(A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Find enclosed the Secretarial Compliance Report duly issued by M/s Bhandari & Associates, Practicing Company Secretaries for the financial year ended March 31, 2023.

Kindly take the above submission on your record.

Thanking you,  
Yours faithfully,

For **Kabra Extrusiontechnik Limited**

**ANTONY** Digitally signed  
by ANTONY PIUS  
**PIUS** ALAPAT  
Date: 2023.05.30  
**ALAPAT** 14:27:53 +05'30'

Antony Alapat  
**Company Secretary**

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**Kabra Extrusiontechnik Ltd.**

Fortune Terraces, B wing, 10th Floor, Link Road, Opp. Citi Mall,

Andheri (West), Mumbai - 400 053, Maharashtra, India.

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**CIN -** L28900MH1982PLC028535

# B&A

## BHANDARI & ASSOCIATES COMPANY SECRETARIES

### Secretarial Compliance Report of Kabra Extrusion Technik Limited for the year ended March 31, 2023

[Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

We, Bhandari & Associates, Company Secretaries have examined:

- all the documents and records made available to us and explanation provided by **Kabra Extrusion Technik Limited** ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other documents/ filings, as may be relevant, which has been relied upon to make this certification,

for the year ended **March 31, 2023** ("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");

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

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"];
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018<sup>#</sup>;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018<sup>#</sup>;
- Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021<sup>#</sup>;
- Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021<sup>#</sup>;
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; and
- Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021<sup>#</sup>;

and circulars/ guidelines issued thereunder including the provisions of SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019, in terms of Para 6(A) and 6(B) of the said circular.



*\*The Regulations or Guidelines, as the case may be were not applicable to the listed entity for the review period.*

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 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.	The stakeholders relationship committee shall meet at least once in a year.	Regulation 20(3A) of Listing Regulations.	The Stakeholder Relationship Committee meeting was not held during the year ended March 31, 2023.	None	None	The Stakeholder relationship committee meeting was held on January 20, 2022 and thereafter on May 10, 2023. Therefore the committee meeting was not held during the year ended March 31, 2023.	None	None	The listed entity has conducted a Stakeholder Relationship Committee Meeting in a British Calendar Year as defined under Section 3 (66) of the General Clauses Act, 1897.	None

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

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.	The board of directors of the listed entity shall authorize one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to stock exchange(s) under this regulation and	Regulation 30 of Listing Regulations.	The requisite disclosure of the new Company Secretary as a new authority to determine materiality of events/information and his contact details as a KMP under Regulation 30(5) of the Listing Regulations was not intimated to the Stock Exchange(s).	None	None	The listed entity in its meeting of the Board of Directors 25, 2021, has appointed a new Company Secretary who would act as a compliance officer and a Key Managerial Personnel and an authority to determine materiality of events / information and its	None	None	The listed entity has intimated the Stock exchanges on February 16, 2023.	None



the contact details of such personnel shall be also disclosed to the stock exchange(s) and as well as on the listed entity's website.					disclosure to Stock Exchange(s). However the disclosure that the new Company Secretary is authorized for determining materiality of events / information and his contact details are not submitted to the Stock Exchange(s).				
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c) Additional affirmations:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
1.	<u>Secretarial Standard</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India, as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/ circulars /guidelines issued by SEBI</li> </ul>	Yes	
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/ information under a separate section on the website</li> <li>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</li> </ul>	Yes	
4.	<u>Disqualification of Director:</u> None of the Directors of the listed entity are disqualified under Section 164 of Companies Act, 2013	Yes	



5.	<u>To examine details related to Subsidiaries of listed entities:</u>  (a) Identification of material subsidiary companies  (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	
6.	<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 Listing Regulations.	Yes	
7.	<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 as prescribed in Listing Regulations.	Yes	
8.	<u>Related Party Transactions:</u>  (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;  (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	
9.	<u>Disclosure of events or information:</u>  The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of Listing Regulations within the time limits prescribed thereunder.	Yes, except as specified in adjacent table.	The listed entity in its board meeting held on May 10, 2022 has re-appointed an Independent Director w.e.f. May 16, 2022 and an Executive Director w.e.f. August 1, 2022; however the disclosure for the same under Regulation 30 alongwith Schedule III of Listing Regulations was provided on May 16, 2022.
10.	<u>Prohibition of Insider Trading:</u>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Listed entity has implemented system based Structured Digital Database software w.e.f. September 27, 2022.
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u>  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	



12.	<u>Additional Non-compliances, if any:</u>  No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	
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**Assumption and 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 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 **Bhandari & Associates**

**Company Secretaries**

Firm Registration No: P1981MH043700

*Manisha*

**Manisha Maheshwari**

**Partner**

ACS No: 30224; CP No.; 11031

Mumbai | May 26, 2023

UDIN: A030224E000389541

