

28.05.2026

To,  
BSE Limited,  
Corporate Relationship Department  
First Floor, New Tracing Ring  
Rotunda Building  
P.J. Towers, Dalal Street  
Mumbai — 400 001.

Dear Sirs,

Sub: Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March, 2026, pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019

Ref: Security ID - KSE; Security Code - 519421; ISIN: INE953E01022

We herewith submit the Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March, 2026, pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 as certified by CS. Nikhil George Pinto, Designated Partner, CaesarPintoJohn & Associates LLP, Practicing Company Secretaries, Kochi.

We request you to take the above on record.

Thanking you,

Yours faithfully,

For **KSE Limited**

**Srividya Damodaran**  
Company Secretary



## SECRETARIAL COMPLIANCE REPORT OF KSE LIMITED FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2026

We **CaesarPintoJohn & Associates LLP, Company Secretaries**, Kochi have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **KSE LIMITED (CIN: L15331KL1963PLC002028)** (hereinafter referred as 'the listed entity'), having its Registered Office at 20/173, P.B. No. 20, Solvent Road, Irinjalakuda, Thrissur, Kerala - 680121. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and to provide our observations 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 the listed entity has, during the review period covering the financial year ended on **31<sup>st</sup> March, 2026** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We **CaesarPintoJohn & Associates LLP, Company Secretaries**, Kochi have examined:

- a) all the documents and records made available to us and explanation provided by **KSE LIMITED** ("the listed entity"), the representations made by the Management and arising from the compliances of specific Regulations listed below.
- 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 certification,

for the financial year ended **31<sup>st</sup> March 2026** ("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) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(d) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(e) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018;

and circulars/ guidelines issued thereunder;

and based on the above examination, we 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:

| <b>Sr. No.</b> | <b>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</b> | <b>Regulation/ Circular No.</b> | <b>Deviations</b> | <b>Action Taken by</b> | <b>Type of Action</b> | <b>Details of Violation</b> | <b>Fine Amount</b> | <b>Observations/ Remarks of the Practicing Company Secretary</b> | <b>Management Response</b> | <b>Remarks</b> |
|----------------|----------------------------------------------------------------------------------------------|---------------------------------|-------------------|------------------------|-----------------------|-----------------------------|--------------------|------------------------------------------------------------------|----------------------------|----------------|
|                |                                                                                              |                                 |                   |                        |                       |                             |                    |                                                                  |                            |                |

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

| <b>Sr. No.</b> | <b>Observations/ Remarks of the Practicing Company Secretary in the previous reports</b>                        | <b>Observations made in the secretarial compliance report for the year ended ..... (the years are to be mentioned)</b>                                        | <b>Compliance Requirement (Regulations/circulars/ guidelines including specific clause)</b> | <b>Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity</b> | <b>Remedial actions, if any, taken by the listed entity</b> | <b>Comments of the PCS on the actions taken by the listed entity</b> |
|----------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|
|                | There are no Observations in the secretarial compliance report for the previous financial year ended 31.03.2025 | The list of all observations in the reports pertaining to the periods prior to the previous year i.e. 31.03.2024 has already been covered in previous reports | NA                                                                                          | NA                                                                                                         | None                                                        | NA                                                                   |

II. We hereby report that, during the review period the compliance status of the listed entity with the following requirements is as detailed below:

| Sr. No. | Particulars                                                                                                                                                                                                                       | Compliance Status (Yes/No/ NA) | Observations /Remarks by PCS* |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|
| 1.      | <b>Secretarial Standards:</b><br><br>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)                            | Yes                            | Nil                           |
| 2.      | <b>Adoption and timely updation of the Policies:</b> <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> </ul> | Yes                            | Nil                           |
|         | <ul style="list-style-type: none"> <li>All the policies are in conformity with SEBI Regulations and have been reviewed and updated on time, as per the regulations/ circulars/guidelines issued by SEBI.</li> </ul>               | Yes                            | Nil                           |
| 3.      | <b>Maintenance and disclosures on Website:</b> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> </ul>                                                                            | Yes                            | Nil                           |
|         | <ul style="list-style-type: none"> <li>Timely dissemination of the documents/ information under a separate section on the website</li> </ul>                                                                                      | Yes                            | Nil                           |
|         | <ul style="list-style-type: none"> <li>Web-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</li> </ul> | Yes                            | Nil                           |
| 4.      | <b>Disqualification of Director:</b><br><br>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                            | Nil                           |

|    |                                                                                                                                                                                                                                                                                                                                                                      |               |                                  |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------|
| 5. | <b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b><br><br>(a) Identification of material subsidiary companies<br>(b) Disclosure requirement of material as well as other subsidiaries.                                                                                                                                             | NA            | The Company has no subsidiaries. |
| 6. | <b>Preservation of Documents:</b><br><br>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. | <b>Performance Evaluation:</b><br><br>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           | Nil                              |
| 8. | <b>Related Party Transactions:</b><br><br>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;<br>(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. | Yes<br><br>NA | Nil                              |
| 9. | <b>Disclosure of events or information:</b><br><br>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.                                                                                                                        | Yes           | Nil                              |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------------------|
| 10. | <b>Prohibition of Insider Trading:</b><br><br>The listed entity is in compliance with Regulation 3(5) and 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.                                                                                                                                                                                                                                                                                                    | Yes | Nil                                                                                             |
| 11. | <b>Actions taken by SEBI or Stock Exchange(s), if any:</b><br><br>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                                                                                                       | Yes | Nil                                                                                             |
| 12. | <b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b><br>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  | There was no resignation of auditor during the period under review.                             |
| 13. | <b>Additional non-compliances, if any:</b><br>No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.                                                                                                                                                                                                                                                                                                         | NA  | No additional non-compliance was observed for any SEBI regulation/ circular/ guidance note etc. |

We further, report that the listed entity is 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 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 report 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 account 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. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.
6. The same was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

**UDIN: F011074H000512278**

**Peer Review Certificate No. 2148 /2022**

**Firm Registration Number: L2016KE001600**

**For Caesar Pinto John**

**& Associates LLP**

**Company Secretaries**

NIKHIL

GEORGE

PINTO

Digitally signed by  
NIKHIL GEORGE PINTO  
Date: 2026.05.28  
10:44:10 +05'30'

**Nikhil George Pinto**

**Partner**

**M.No. F11074, CoP No. 16059**

**Place: Kochi**

**Date: 28.05.2026**