



MDS & Associates LLP

Company Secretaries

Secretarial Compliance Report of L G Balakrishnan & Bros Limited for the year ended 31st March 2026

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 read with relevant circulars issued by Stock Exchanges]

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **L G Balakrishnan & Bros Limited (CIN: L29191TZ1956PLC000257)** (hereinafter referred as 'the listed entity'), having its Registered Office at 6/16/13, Krishnarayapuram Road, Ganapathy, Coimbatore-641006, Tamil Nadu, India. 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 31st March 2026, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

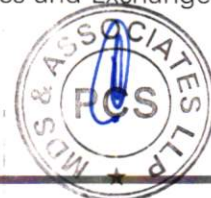
We, **MDS & Associates LLP, Company Secretaries**, have examined:

- (a) all the documents and records made available to us, and explanation provided by **L G Balakrishnan & Bros Limited**;
- (b) the filings / submissions made by the listed entity to BSE Limited and National Stock Exchange of India Limited ("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 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")

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The specific Regulations as applicable to the listed entity, 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 to the extent of the provisions relating to lock-in of equity shares allotted to the person(s) belonging to promoter/promoter group on preferential basis;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (e) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;
- (f) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and
- (g) circulars/guidelines issued thereunder.

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 thereunder;
- (b) There were no observations made in the previous report pertaining to the financial year ended 31st March 2025 and hence, reporting under this clause (b) does not arise;

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).	Yes	Nil



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. 	Yes	Nil
	<ul style="list-style-type: none"> All 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	Nil
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> The listed entity is maintaining a functional website. 	Yes	Nil
	<ul style="list-style-type: none"> Timely dissemination of the documents/ information under a separate section on the website. 	Yes	Based on the representation received from the management, it is noted that the documents/ information has been disseminated in a timely manner.
	<ul style="list-style-type: none"> 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. 	Yes	Nil
4.	<u>Disqualification of Director:</u> None of the Director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	Nil
5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> a) Identification of material subsidiary companies.	NA	The Company has subsidiaries but does not have any material subsidiaries
	b) Disclosure requirement of material as well as other subsidiaries.	Yes	



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
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	Based on the representation received from the management, it is noted that archival of records by the Company is under process.
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	Nil
8.	Related Party Transactions: a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;	Yes	Nil
	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.	NA	Nil
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	Based on the representation received from the management, there was no other material event occurred during the Review Period other than those reported.
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



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u> 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</p>	Yes	Nil
	The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NA	Nil
12.	<p><u>Resignation of Statutory Auditors from the listed entity or its material subsidiaries:</u> In case of resignation of Statutory Auditors 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.</p>	NA	There was no case of resignation of Statutory Auditors during the Review Period.
13.	<p><u>Additional non-compliances, if any:</u> No additional non-compliances observed for any SEBI regulation/ circular/ guidance note etc. except as reported above.</p>	Yes	Nil

Note: There was no appointment / re-appointment / resignation of statutory auditors of the Company during the Review Period. The terms of appointment of its existing auditors are in accordance with para 6.1 and 6.2 of section V-D of Chapter V of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026.



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We further report that, during the Review Period, the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the listed entity.

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 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 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.

Place : Coimbatore

Date : 02.05.2026

**For MDS & Associates LLP
Company Secretaries**



**M D Selvaraj
Managing Partner
FCS No.: 960 / C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960H000248592**

