



May 18, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street Mumbai, Maharashtra – 400001 Email id: corp.relations@bseindia.com	Metropolitan Stock Exchange of India Limited 205(A), 2nd floor, Piramal Agastya Corporate Park Kamani Junction, LBS Road, Kurla (West), Mumbai, Maharashtra-400070 Email id: raviraj.nirbhawane@mcx-sx.com
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Subject -Submission under Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Annual Secretarial Compliance Report for the year ended March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 24A of the Listing Regulations read with SEBI Circular as may be issued from time to time, we are submitting herewith the Annual Secretarial Compliance Report of the Company for the year ended March 31, 2026, issued by M/s Amit H.V. & Associates, Company Secretaries.

The aforesaid information is also being placed on the website of the Company at www.kotiaenterprises.com

You are requested to take this into your records.

Thanking You,

Yours Truly,

For Kotia Enterprises Limited

Ankit Bhatnagar
Company Secretary & Compliance Officer

Enclosed: As above



AMIT H.V. & ASSOCIATES
(COMPANY SECRETARIES)

Office: 304A, Jaina Tower-1, Janakpuri, District Center, New Delhi-110058

Email: cs.amit.arya@gmail.com, Mobile: 8826810670

ANNUAL SECRETARIAL COMPLIANCE REPORT OF
KOTIA ENTERPRISES LIMITED

(for the year ended 31st March, 2026)

[Pursuant to Regulation 24A of the SEBI (LODR) Regulations, 2015]

I, Amit Kumar, Practicing Company Secretary have examined:

- a) all the documents and records made available to me and explanation provided by **Kotia Enterprises Limited** (“the listed entity” or “KOTIA”),
- 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, 2026 (“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 (LODR) Regulations, 2015; (**Applicable** to the Company)
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Applicable** to the Company)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**Applicable** to the Company)
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not Applicable** to the Company during the review period)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not Applicable** to the Company during the review period)
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (**Not Applicable** to the Company during the review period)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (**Applicable** to the Company)
- (h) The Securities and Exchange Board of India (Registrar to an issue and share Transfer Agents) Regulations 1993 (Not applicable to the Company during Audit Period)
- (i) other regulations as applicable. and circulars/ guidelines issued thereunder;

and based on the above examination, I 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:

S. 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 (PCS)	Management Response	Remarks
1.	Submission of financial results within prescribed timeline	Regulation 33 of SEBI (LODR) Regulations, 2015	Delay in submission of Standalone Financial Results for quarter/year ended March 2025	BSE Limited	Levy of Fine	Late submission of financial results	Rs. 88,500/- (including GST)	BSE levied fine vide email dated 27.06.2025 pursuant to SEBI SOP Circular	The Company has submitted waiver request/representation before BSE and the matter is pending consideration.	Pending disposal of waiver application by BSE.
2.	Disclosure of Related Party Transactions within prescribed timeline	Regulation 23(9) of SEBI (LODR) Regulations, 2015	Delay in submission of Related Party Transaction disclosure for half year ended September 2025	BSE Limited	Levy of Fine	Delayed submission of disclosure under Regulation 23(9)	Rs. 5,900/- (including GST)	BSE levied SOP fine pursuant to SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024	The Company has remitted the fine amount of Rs. 5,900/- vide NEFT on 23.12.2025 and submitted compliance confirmation to BSE	Matter completed

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

S. No.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports	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 PCS on the actions taken by the listed entity
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I 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 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	Generally complied with
2.	Adoption and timely updating of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.	Yes	Not Any

	<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. 		
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • 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	Not Any
4.	<p>Disqualification of Director(s):</p> <p>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.</p>	Yes	Not Any
5.	<p>Details related to subsidiaries of listed entities have been examined w.r.t:</p> <p>a) Identification of material subsidiary companies.</p> <p>b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes	There is no subsidiary of the company
6.	<p>Preservation of Documents:</p> <p>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.</p>	Yes	Not Any
7.	<p>Performance Evaluation:</p> <p>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.</p>	Yes	Not Any

8.	<p>Related Party Transactions:</p> <p>a) The listed entity has obtained prior approval of audit committee for all related party transactions;</p> <p>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.</p>	Yes	Not Any
9.	<p>Disclosure of events or information:</p> <p>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.</p>	Yes	Not Any
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	<p>The Company has informed that it is maintaining Structured Digital Database (SDD) in compliance with Regulation 3(5) of SEBI (PIT) Regulations, 2015. However, the status on BSE website is reflecting as "SDD Non-Compliant". The management has represented that necessary steps/clarifications with the Stock Exchange are being undertaken in this regard.</p>
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries</p>	No	<p>1. BSE Limited levied fine amounting to Rs. 88,500/- (inclusive of GST) for delay in submission of Standalone Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter/year ended March 2025. The Company has submitted representation/waiver</p>

	either by SEBI or by Stock Exchanges are specified in the last column.		<p>application to BSE and the same is pending as on the date of this report.</p> <p>2. Further, BSE Limited also levied SOP fine amounting to Rs. 5,900/- (inclusive of GST) for delayed submission of Related Party Transaction disclosure under Regulation 23(9) of SEBI (LODR) Regulations, 2015 for the half year ended September 2025. The Company has remitted the said fine amount on 23.12.2025.</p>
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>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.</p>	NA	No case of resignation of Statutory Auditors from the listed entity was reported during the review period. Further, the Company does not have any material subsidiary.
13.	<p>Additional non- compliances, if any:</p> <p>No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.</p>	NA	NA

I 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. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I 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 (LODR) 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 Amit H.V. & Associates
(Company Secretaries)
ICSI Unique Code: S2020DE741200
Peer Review No.: 2445/2022**

**AMIT
KUMAR** Digitally signed
by AMIT KUMAR
Date: 2026.05.14
12:38:26 +05'30'

**Amit Kumar
(Prop.)**

**M. No. A48528, CP No. 21725
UDIN: A048528H000357969**

Date: 14/05/2026
Place: New Delhi