gokaldas exports Itd

GEL/SEC/2025-26/16

May 28, 2025

BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Limited The Exchange Plaza Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051

Scrip Code - 532630

Scrip Code: GOKEX

Dear Sir / Madam,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2025

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report for the year ended March 31, 2025, issued by Mr. Nagendra D. Rao, Practicing Company Secretary.

Kindly take this into your records.

Thanking you,

Yours truly,

For Gokaldas Exports Limited

Gourish Hegde
Company Secretary & Compliance Officer

Encl: as above









Secretarial Compliance Report of <u>Gokaldas Exports Limited</u> having Corporate Identification Number <u>L18101KA2004PLC033475</u> ('the listed entity') for the financial year ended <u>31st March</u>, <u>2025</u>.

I have examined:

- (a) all the documents and records made available to us and explanation provided by Gokaldas Exports Limited ("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:
- (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 (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];
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 [Not Applicable];
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018

and circulars and 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:

Sr. No	Compliance Requirement (Regulations/ circulars/ guide- lines including specific	Regu- lation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Man- age- ment Re- sponse	Re- marks
	specific clause)	- 10 - 10	,		Niti					
	Nil									

Note: During the year under review, clarification / information was sought by National Stock Exchange of India Limited vide their email dated November 06, 2024 relating to Corporate Governance filed for the quarter ended 30th September 2024 and SEBI vide their email dated July 15, 2024, in relation to the acquisition of shares and/or assets of (a) Amibros S.A and (b) Coral Investments Limited and Ashton Apparel PLC. The same has been appropriately replied by the listed entity.

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

Sr.	Observations/	Observations	Compliance	Details of	Remedial	Comments of
No.	Remarks Of the Practicing Company Secretary in the previous	made in the secretarial compliance report for the year ended	Requirement (Regulations/ circulars/ guidelines including	violation / deviations and actions taken / penalty	actions, if any, taken by the listed entity	the PCS on the actions taken by the listed entity
	reports) (PCS)	March 31, 2024	specific clause)	imposed, if any, on the listed entity		
	Nil					

I. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

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	-
2	Adoption and timely updation of the Policies:		
	All applicable policies under SEBI		(SORAP)

	Regulations are adopted with the approval of board of directors of the listed entities.	Yes	-
	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	-
3	Maintenance and disclosures on Website:		
	• The Listed entity is maintaining a functional website	Yes	- -
	• Timely dissemination of the documents/ information under a separate section on the website	Yes	-
	 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	-
4	Disqualification of Director (s):		,
	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	-
5	Details related to Subsidiaries of listed entities have been examined w.r.t.:		
	(a) Identification of material subsidiary companies	Yes	-
	(b) Disclosure requirement of material as well as other subsidiaries	Yes	-
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	Yes	-
7.	Regulations, 2015. Performance Evaluation:		
'.	renormance Evaluation:		
	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial	Yes	- ENDRA
	year/during the financial year as		2 No

	prescribed in SEBI Regulations.		
8	Related Party Transactions:		
	(a) The listed entity has obtained prior	Yes	-
	approval of Audit Committee for all		
	related party transactions; or		
	(b) The listed entity has provided detailed	NA	-
	reasons along with confirmation whether		
	the transactions were subsequently		
	approved/ratified/rejected by the Audit Committee.		v ²
	Commutee.		d
9	Disclosure of events or information:		
	The listed entity has provided all the	Yes	-
	required disclosure(s) under Regulation		
	30 along with Schedule III of SEBI		
	LODR Regulations, 2015 within the time limits prescribed thereunder		
10	Prohibition of Insider Trading:		
	Trumg.		
	The listed entity is in compliance with	Yes	-
	Regulation 3(5) & 3(6) SEBI (Prohibition		
	of Insider Trading) Regulations, 2015.		
11	Actions taken by SEBI or Stock		
	Exchange(s), if any:		
	No series (A) les les estates de la constant de	V.	NI- A-ti t-l l
	No action(s) has been taken against the listed entity/ its promoters/ directors/	Yes	No Actions taken by SEBI/Stock exchanges
	subsidiaries either by SEBI or by Stock		during the period under
	Exchanges (including under the Standard		review.
	Operating Procedures issued by SEBI		1011011
	through various circulars) under SEBI		
	Regulations and circulars/ guidelines		
	issued thereunder (or) the action taken		
	against the listed entity/its		
	promoters/directors/subsidiaries either by		
	SEBI or by Stock Exchanges are		
12	specified in the last column.		
12	Resignation of statutory auditors from		
	the listed entity or its material subsidiaries:		
	subsidiancs.		
	In case of resignation of statutory auditor	NA	
	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		30
	compliance with the provisions of the LODR Regulations by listed entities.		100
	LODK Regulations by fisted entities.		Na De

13	Additional Non-compliances, if any:		
	No additional non-compliance observed for any SEBI regulation/ circular/guidance note etc. except as reported above	Yes	-

I further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefits Scheme Documents in terms of regulation 46 (2) (za) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Assumptions & Limitation of scope and Review:

Place: Bengaluru

Date: 21st May, 2025.

- 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 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.

Nagendra D. Rao

Practising Company Secretary

Membership No.- F5553 Certificate of Practice - 7731

Peer Review Certificate No.: 672/2020

UDIN: F005553G000402543