



LATTEYS INDUSTRIES LIMITED

(CIN No.: L29120GJ2013PLG074281)
Plot No. 16, Phase 1/2, GIDC Estate, Naroda, Ahmedabad -
382330, Gujarat, India

Dated: 29.05.2026

To,
The Secretary, Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (East)
Mumbai-400051, Maharashtra, India

Sub. : Annual Secretarial Compliance Report for financial year ended 31st March, 2026 pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019, please find enclosed herewith the Annual Secretarial Compliance report for the year ended 31st March, 2026.

You are requested to take the same on your record.

Thanking You

For, Latteys Industries Limited

SONIKA

JAIN

Sonika Jain
Company Secretary &
Compliance Officer
ACS-60579

Digitally signed by SONIKA JAIN
DN: cn=IN, o=Personal, postalCode=382330,
l=Ahmedabad, st=Gujarat, street=A201 kathwada
road, nava naroda, Ahmadabad City, Gujarat India
382330 opp shriji Bungalows, title=6425,
2.5.4.20=27d7d01e3a01ba22d9237b3226cf43be90942
c8b56c0ba55f539302756abe62e,
serialNumber=aa95a94fe608fe4feb0429505bd632ee2
e8b09a2499618bdfea1c8679cf9bc26,
email=latteys@gmail.com, cn=SONIKA JAIN
Date: 2026.05.29 10:42:51 +05'30'

Secretarial Compliance Report of LATTEYS INDUSTRIES LIMITED
[CIN L29120GJ2013PLC074281] for the year ended March 31, 2026

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **LATTEYS INDUSTRIES LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at **Plot no. 16, Phase- 1/2, GIDC Estate, Naroda, Ahmedabad – 382330**. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion 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 in our opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2026**, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, Pitroda Nayan & Co. have examined:

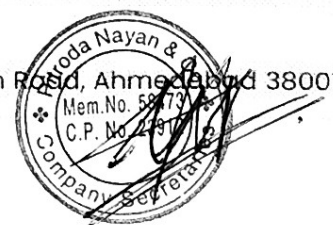
- (a) all the documents and records made available to us and explanation provided the listed entity,
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which have been relied upon to make this certification, for the year ended **31.03.2026** ("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 (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **NOT APPLICABLE**
- (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; **NOT APPLICABLE**

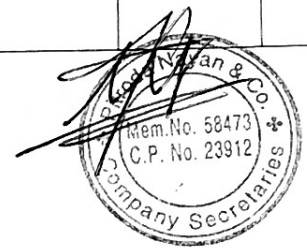
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805, Arizona, Nr. Hotel Hyatt Regency, Opp Gujarat Vidhyapith, Usmanpura, Ashram Road, Ahmedabad 380014



- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
NOT APPLICABLE
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **NOT APPLICABLE**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) (Other regulations as applicable) 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:

Sr No.	Compliance Requirement (Regulations/ circulars/ guide- lines including specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violations	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning etc					





1.	NSE/CML/2025/20 dated 02 nd April, 2025: The listed entities shall submit Integrated Filing - Financial in XBRL on same date of submission of the financial results (in PDF form)	NSE/CML/2025/20 dated 02 nd April, 2025: The listed entities shall submit Integrated Filing - Financial in XBRL on same date of submission of the financial results (in PDF form)	The Company submitted the Integrated Filing - Financial in XBRL with delay of one day for the quarters ended March 2025, June 2025 and September 2025.	NSE	Fine levied by Stock Exchange for the quarter ended on September 2025	The submission of the Related Party Transactions for the half year ended September 30, 2025. The Due date for submission of Related Party Transactions disclosure was November 13, 2025 i.e., on the date of publication of its standalone and consolidated financial results. However, the Company had	Rs. 5000	The Company submitted the Integrated Filing - Financial in XBRL with delay of one day for the quarters ended March 2025, June 2025 and September 2025.	The Company has paid the amount and will adhere to the next time. The delay was inadvertent in nature.	NA
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						submitted Related Party Transactions disclosure on November 14, 2025, resulting in a delay of one day.				
2.	<p>Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015:</p> <p>The UPSI shall be captured in the structural digital database not later than 2 calendar days from the receipt of such information.</p>	<p>Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015:</p> <p>The UPSI shall be captured in the structural digital database not later than 2 calendar days from the receipt of such information.</p>	<p>Delay in entering UPSI for financial results of March 2025 and December 2025 quarter and w.r.t. appointment and resignation of CFO.</p>	-	-	<p>Non-compliance of Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	-	<p>Delay in entering UPSI for financial results of March 2025 and December 2025 quarter and w.r.t. appointment and resignation of CFO.</p>	<p>The delay in entering UPSI pertaining to financial results and appointment and resignation of CFO occurred due to inadvertent oversight. The Company has strengthened its internal compliance monitoring mechanism and</p>	<p>Delay in entering UPSI for financial results of March 2025 and w.r.t. appointment and resignation of CFO.</p>





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

Sr No	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended March 31, 2025	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
1.	The Statutory Auditor who resigned on 30/06/2024 has not issued limited review report for quarter ending on June 30, 2024.	The Statutory Auditor who resigned on 30/06/2024 has not issued limited review report for quarter ending on June 30, 2024.	SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019: If the auditor resigns after 45 days from the end of a quarter of a financial year, then the auditor shall, before such resignation, issue the limited review/ audit report for such quarter as well as the next quarter.	Non - compliance of SEBI Circular CIR/CFD/CMD1/14/2019 dated 18th October, 2019	The observation pertains to previous year and the Company has ensured due compliance thereafter.	The observation relates to the previous financial year and no corrective action was feasible retrospectively since the resignation had already taken effect. However, the company has taken note of the regulatory requirement and has strengthened its compliance monitoring mechanism to ensure adherence to the applicable laws.
2.	The	The	Regulation 30 of SEBI	Non - compliance of Regulation 30	The observation	management



	company has filed the Disclosure but the same is not as per the format prescribed under the Circular.	company has filed the Disclosure but the same is not as per the format prescribed under the Circular.	(LODR) Regulations, 2015: Disclosure to be filed for resignation of auditor as per the format prescribed as soon as possible but not later than Twenty - four hours of receipt of such reasons from the auditor.	of SEBI (LODR) Regulations, 2015	n pertains to previous year and the Company has ensured due compliance thereafter.	t has since strengthened its internal compliance and reporting procedures to ensure that disclosures are filed within the prescribed timelines on occurrence of such events in future.
3.	Delay by Company in entering UPSI Sharing Entries in software (Structured Digital Database)	Delay by Company in entering UPSI Sharing Entries in software (Structured Digital Database)	Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015: The board of directors or head(s) of the organization of every person required to handle unpublished price sensitive information shall ensure that a structured digital database is maintained containing the nature of unpublished price sensitive information and the names of such persons who have shared the information and also the names of such persons with whom information is shared under this regulation along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such database shall not be outsourced	Non - compliance of Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company has complied with the requirement subsequently and ensured proper maintenance of Structured Digital Database.	The listed entity has effectively improved its compliance tracking system to ensure timely and prompt recording of UPSI reinforcing its commitment regarding adherence to compliance with relevant regulations.



			and shall be maintained internally with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database			
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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	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities ● 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 Yes	-
3.	Maintenance and disclosures on Website: <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 re- directs to the relevant document(s)/section of the website 	Yes Yes Yes	-





4.	Disqualification of Director: None of the Directors of the Company is disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	No Directors of the Company disqualified u/s 164 of the Companies Act, 2013
5	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA Yes	The company had subsidiary named Latteys Electricals Private Limited which ceased to be Subsidiary from 16.02.2026.
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	-
7	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees during the financial year as prescribed in SEBI Regulations.	Yes	-
8	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (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 NA	- Prior Approval for all the Related Party Transactions was obtained from Audit Committee.
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	-



10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	Mentioned in the table Given above under Point (a)
11	Actions taken by SEBI or Stock Exchange(s), if any: 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	No other action has been taken except Mentioned in the table Given above under Point (a)
12	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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.	No	
13	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance was observed

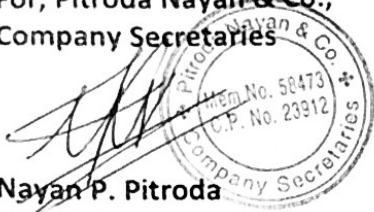
Assumptions & Limitation of scope and Review:

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 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, Pitroda Nayan & Co.,
Company Secretaries



Nayan P. Pitroda
Proprietor

Mem.No.: 58473

C.P.No.: 23912

Peer Review Certificate No. 5509/2024

UDIN.: A058473H000523564

Date: 28/05/2026

Place: Ahmedabad