

Secretarial Compliance Report of NATIONAL FITTINGS LIMITED for the financial year ended 31-03-2026.

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **NATIONAL FITTINGS LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at **SF 112 MATHAPUR ROAD KANIYUR VILLAGE KARUMATHAMPATTY VIA COMBATORE DISTRICT Coimbatore TN 641659** IN Secretarial Review was conducted in a manner that provided us a reasonable basis for

evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my 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, I hereby report that the listed entity has, during the review period covering the financial year ended on **31-03-2026** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, M.R.L. Narasimha have examined:

- (a) all the documents and records made available to me and explanation provided by **NATIONAL FITTINGS 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 financial year ended **31-03-2026** 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; **-Not Applicable during the period under review**
- (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 during the period under review**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **- Not Applicable during the period under review**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **- Not Applicable during the period under review**



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- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
- (h) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: - **Not Applicable during the period under review**
- and based on the above examination, I hereby report that, during the Review Period:
- I. (a) (**) The listed entity has complied with the provisions of the above Regulations and circular guidelines/ guidelines issued thereunder, except in respect of matters specified below:

S.No	1.
Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Submission of Secretarial compliance Report for the year ended 31.03.2025
Regulation / Circular No.	24A
Deviations	Non submission
Actions Taken by	BSE
Type of Action	Fines levied
Details of Violation	Non submission
Fine amount	RS. 4120
Observation / Remarks of the Practising Company Secretary	NIL
Management Response	Submitted and paid the fine on 30.06.2025 vide Bank UTR No. BKIDY 25181487415
Remarks	Nil



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S.No	2.
Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Delay in furnishing prior intimation about the meeting of the Board of Directors
Regulation / Circular No.	29(2)/29(3)
Deviations	Delay in furnishing prior intimation about the meeting of the Board of Directors.
Actions Taken by	BSE
Type of Action	Nil
Details of Violation	Delay in furnishing prior intimation about the meeting of the Board of Directors.
Fine amount	Rs. Nil
Observation / Remarks of the Practising Company Secretary	Not applicable
Management Response	Nil
Remarks	Nil



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S.No	3.
Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Non compliance pertaining to delay in submission of reclassification application to stock exchanges
Regulation / Circular No.	31A(3) (a)
Deviations	Non compliance
Actions Taken by	BSE
Type of Action	Nil
Details of Violation	Non compliance
Fine amount	Nil
Observation / Remarks of the Practising Company Secretary	Nil
Management Response	Nil
Remarks	Nil



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S.No	4.
Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Non submission of the voting results within the period provided under this regulation.
Regulation / Circular No.	Reg44(3)
Deviations	Noncompliance
Actions Taken by	BSE
Type of Action	Fines levied
Details of Violation	Noncompliance
Fine amount	Rs.11800/-
Observation / Remarks of the Practising Company Secretary	The co has paid the fine amount on 19.01.2026 vide bank UTR NO.BKIDY26019367340
Management Response	Nil
Remarks	Nil



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(b)The listed entity has taken the following action to comply with the observations made in the previous year

Sr.No	1
Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Non compliance with the constitution of Nomination and Remuneration committee(.Quarter ended 31.12.2024)
Regulation / Circular No.	Regulation 19(1)/19(2)
Deviations	. Non compliance with the constitution of Nomination and Remuneration committee(.Quarter ended 31.12.2024)
Actions Taken by	BSE
Type of Action	Levy of fine and freezing of Demat account
Details of Violation	Non compliance with the constitution of Nomination and Remuneration committee(.Quarter ended 31.12.2024)
Fine amount	Total fine payable Rs.217120/-
Observation / Remarks of the Practising Company Secretary	During the year under review, the Company filed revised Corporate Governance Report on 28.03.2025 and filed revised Intergrated Goverance report on 01/04/2025.The company has gone for waiver of fine on 04.04.2025 and BSE has waived the fine vide letter dt 25.03.2026.
Management Response	The company has made Mr. Chenniappan Selvakumar as chairman of Nomination &Remuneration Committee who is an independent Director. The company has gone for waiver of fine on 04.04.2025 and BSE has waived the fine vide letter dated 25.03.2026
Remarks	Nil

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II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	Not applicable as the Auditors have not resigned from their office during the period under review
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	
2.	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:		
	a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	No such incidence has happened during the period under review
	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the	NA	No such incidence has happened during the period under review

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Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS*
	proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable. c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	NA NA	No such incidence has happened during the period under review No disclosure was required to be provided since no incidence of "Non Receipt of Information" has happened during the period under review
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	Not applicable as the auditors have not resigned from their office during the period under review

I 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), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	

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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
2.	Adoption and timely updation of the Policies: - 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: - 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 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 (b) Disclosure requirement of material as well as other subsidiaries	NA NA	The listed entity has neither material subsidiary nor any subsidiary
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	

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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
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	
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 YES	All related party transactions (RPT) have prior approval of Audit Committee and shareholders of the company
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.	YES	
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 except as provided under separate paragraph herein (**).	NA	Not applicable as no action has been taken by SEBI or Stock Exchange(s), under SEBI Regulations and Circulars/Guidelines issued there under
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance were observed

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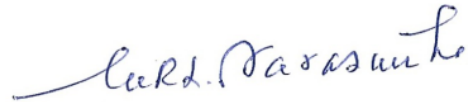
Assumptions & Limitation of scope and Review:

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 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.

Coimbatore

22/05/2026

UDIN No. F002851H000439100



M.R.L. Narasimha

M No. F2851

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PRC No. 1420/2021

M.R.L. NARASIMHA. B.Com.,FCS
Practising Company Secretary
M.No: 2851 C. P. 799, PR. No. 1420/2021
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