



KSN & COMPANY

Company Secretaries

Shree Balaji Tower, 4th floor Unit No-4G
16/1A British India Street, Kolkata-700069

Phone: +91 9748669594

Mail ID: ksnandcompany@gmail.com

Secretarial Compliance Report of ARCL Organics Limited for the financial year ended March 31, 2025

To,
ARCL ORGANICS LIMITED
(L24121WB1992PLC056562)
RAMPUR, P.S. MAHESHTALA
PARGANAS SOUTH
KOLKATA - 700141

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **ARCL Organics Limited** (hereinafter referred as 'the listed entity'). Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2025, 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:

I have examined:

- all the documents and records made available to us and explanation provided by ARCL Organics Limited ("the listed entity/Company"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2025 ("**review period**") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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: -

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;





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- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (not applicable to the Company during audit period)
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable to the Company during audit period)
- e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (not applicable to the Company during audit period)
- f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (not applicable to the Company during audit period)
- g. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (not applicable to the Company during audit period)
- h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i. Other regulations as applicable to the Company

We have examined the compliance of above regulations, circulars, guidelines issued thereunder as applicable during the review period and based on confirmation received from management of the Company as and wherever required and further 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 India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable. | Yes | NIL |
| 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 | Yes | NIL |





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|----|--|-------------------|-------------------|
| | <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. | Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-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 | NIL NIL NIL |
| 4. | Disqualification of Director: <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity</p> | Yes | NIL |
| 5. | Details related to Subsidiaries of listed entities have been examined w.r.t.: <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p> | Yes Yes | NIL NIL |
| 6. | Preservation of Documents: <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 | NIL |
| 7. | Performance Evaluation: <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of</p> | Yes | NIL |





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| | every financial year/during the financial year as prescribed in SEBI Regulations. | | |
| 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 | NIL 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 | NIL |
| 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 | NIL |
| 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 with respect to the listed entity. 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 | No action was taken by SEBI or stock exchange during the review period |
| 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 | | |





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| | 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. | NA | NIL |
| 13. | Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. | NA | NIL |

Further, based on the above examination, I hereby report, during the review period that:

- 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/guidelines including specific clause) | Regulation/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 | Management Response | Remarks |
|----------------|---|-------------------------|------------|-----------------|--|----------------------|-------------|--|---------------------|---------|
| NOT APPLICABLE | | | | | | | | | | |

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

| Sr. No. | Compliance Requirement (Regulation) | Regulation/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 | Management Response | Remarks |
|---------|-------------------------------------|-------------------------|------------|-----------------|--|----------------------|-------------|--|---------------------|---------|
|---------|-------------------------------------|-------------------------|------------|-----------------|--|----------------------|-------------|--|---------------------|---------|





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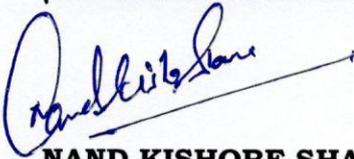
Mail ID: ksnandcompany@gmail.com

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|--|--|--|--|---|--|--|--|--|--|
| ons/circu lars/guid elines including specific clause) | | | | ow Cause Notice/ Warning , etc.) | | | | | |
| 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. 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 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 KSN & COMPANY
COMPANY SECRETARIES
(A Peer Reviewed Firm)




NAND KISHORE SHARMA
MEM No: A32530 | COP No: 20657
UDIN: A032530G000443798
DATE: 26.05.2025
PLACE: KOLKATA