



Harrisons Malayalam Limited

24/1624, Bristow Road, Willingdon Island, Cochin 682003

CIN: L01119KL1978PLC002947

e-mail: hmlcorp@harrisonsmalayalam.com Website: www.harrisonsmalayalam.com

Tel: 0484-6624362 Fax: 0484-2668024

30th May, 2025

<p>The Secretary Bombay Stock Exchange Ltd. Corporate Relationship Dept. 1st Floor, New Trading Ring Rotunda Building, PJ Towers Dalal Street, Fort Mumbai - 400 001 Symbol: 500467</p>	<p>The Secretary National Stock Exchange of India Ltd. "Exchange Plaza", Bandra-Kurla Complex Bandra (E) Mumbai – 400 051 Symbol: HARRMALAYA</p>
--	---

Dear Sirs,

SECRETARIAL COMPLIANCE REPORT FOR FY 2024-25

Pursuant to Regulation Section 24A, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Secretarial Compliance Report of Harrisons Malayalam Limited for the year ended March 31, 2025 issued by M/s.SEP & Associates, Company Secretaries.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **HARRISONS MALAYALAM LIMITED**

BINU THOMAS
Digitally signed
by BINU THOMAS
Date: 2025.05.30
12:57:16 +05'30'

BINU THOMAS
Company Secretary

Encl.

Partners:

CS Puzhankara Sivakumar M.com, FCMA, FCS
CS Syam Kumar R. BSc, FCS, LLB, IP, DARB (ICSI)
CS Madhusudhanan E.P. M.com, FCS, FCMA, IP, RV, DIA (ICSI)

CS Anju Panicker BA, LLB (Hons.), ACS
CS Ruchira Jharkhandi B.Com, ACS, LLB
CS Revathi K S BSc, ACS
CS Saranya T V B.Com, ACS

**Secretarial Compliance Report of
Harrisons Malayalam Ltd for the year ended 31-03-2025**

We, SEP & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by Harrisons Malayalam Ltd (CIN: L01119KL1978PLC002947) (“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 31-03-2025 (“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 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)
- (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.

and circulars/ guidelines issued thereunder;

and based on the above examination, we 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/ guidelines including specific clause	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
1	<p>Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following:</p> <p>(a) suspension. (b) Imposition of fine or penalty. (c) settlement of proceedings. (d) debarment. (e) disqualification. (f) closure of operations. (g) sanctions imposed. (h) warning or caution; or (i) any other similar action(s) by whatever name called;</p> <p>To be disclosed within 24 hours</p>	Regulation 30	<p>The listed entity had received Order from Commercial Tax Officer, Gudalur, Uthagamandalam, Coimbatore, Tamil Nadu on 29/04/2024 for violation of provisions of section 73 of the TNGST Act/CGST Act, 2017 in connection with the returns filed for the F.Y 2018-19. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Order. However, the listed entity made the intimation with a delay.</p>	Nil	Nil	The listed entity made the intimation with a delay.	Nil	<p>The listed entity had received Order from Commercial Tax Officer, Gudalur, Uthagamandalam, Coimbatore, Tamil Nadu on 29/04/2024 for violation of provisions of section 73 of the TNGST Act/CGST Act, 2017 in connection with the returns filed for the F.Y 2018-19. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Order. However, the listed entity made the intimation with a delay.</p>	Sufficient explanation was provided in the intimation. Sometimes, due to locational issues, the information reaches the authorized officer after a significant time.	Nil

- 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 in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended 31.03.2024	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 PCS on the actions taken by the listed entity
1	The listed entity had received Order from Office of Superintendent of Central Tax, Kolkata on 29/02/2024 for violation of provisions of section 16(4) of the CGST Act, 2017 and similar provisions of WBSGST Act, 2017 and IGST Act, 2017 in connection with the returns filed for the F.Y 2018-19. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Order. However, the listed entity made the intimation with a delay.	The listed entity had received Order from Office of Superintendent of Central Tax, Kolkata on 29/02/2024 for violation of provisions of section 16(4) of the CGST Act, 2017 and similar provisions of WBSGST Act, 2017 and IGST Act, 2017 in connection with the returns filed for the F.Y 2018-19. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Order. However, the listed entity made the intimation with a delay.	Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following: (a) suspension. (b) Imposition of fine or penalty. (c) settlement of proceedings. (d) debarment. (e) disqualification. (f) closure of operations. (g) sanctions imposed. (h) warning or caution; or (i) any other similar action(s) by whatever name called; To be disclosed within 24 hours	The listed entity made the intimation with a delay.	The listed entity will take action to file the intimations within the stipulated time and taking necessary steps to avoid such delays in the future.	Nil
2	The listed entity had received Show Cause Notice dated 17/03/2024 in Form GST DRC-01 levying penalty for violation of section 31 read with its Rules, and section	The listed entity had received Show Cause Notice dated 17/03/2024 in Form GST DRC-01 levying penalty for violation of section 31 read with its Rules, and section 138 of	Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or	The listed entity made the intimation with a delay.	The listed entity will take action to file the intimations within the stipulated time and taking	Nil

138 of CGST/SGST Act, 2017. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Notice. However, the listed entity made the intimation with a delay.	CGST/SGST Act, 2017. The same was to be intimated to the Stock Exchanges within 24 hours of receipt of Notice. However, the listed entity made the intimation with a delay.	subsidiary, in relation to the listed entity, in respect of the following: (a) suspension. (b) Imposition of fine or penalty. (c) settlement of proceedings. (d) debarment. (e) disqualification. (f) closure of operations. (g) sanctions imposed. (h) warning or caution; or (i) any other similar action(s) by whatever name called; To be disclosed within 24 hours		necessary steps to avoid such delays in the future.	
--	---	---	--	---	--

c) We 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	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	--
2	<u>Adoption and timely updation of the Policies:</u> <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 has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI. 	Yes	--
3	<u>Maintenance and disclosures on Website:</u> <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 	Yes	--

	which re-directs to the relevant document(s)/ section of the website		
4	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	--
5	<u>Details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The listed entity does not have any material subsidiary during the period under review.
6	<u>Preservation of Documents:</u> 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 the LODR Regulations.	Yes	-
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (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.	Yes	-
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	No	The listed entity had received Order from Commercial Tax Officer, Gudalur, Uthagamandalam, Coimbatore, Tamil Nadu on 29/04/2024 for violation of provisions of section 73 of the TNGST Act/CGST Act, 2017 in connection with the returns filed for the F.Y 2018-19. The same was to be intimated to the

			Stock Exchanges within 24 hours of receipt of Order. However, the listed entity made the intimation with a delay.
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No actions 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	-
12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u> 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.	NA	No such instances occurred during the period under review.
13	<u>No additional non-compliances observed:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	Yes	-

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations- NA

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 SEP & Associates
Company Secretaries
(The Peer Review Certificate no. 6780/2025)**

UDIN: F003050G000502252

PUZHANKARA SIVAKUMAR
Digitally signed by
PUZHANKARA SIVAKUMAR
Date: 2025.05.30 16:25:46
+05'30'

**CS Puzhankara Sivakumar
Managing Partner
M. No.: F3050 COP No.: 2210**

**Place: Ernakulam
Date: 30/05/2025**