

*S Sivaraman, Practicing Company Secretary*

**SECRETARIAL DUE DILIGENCE OF**

**M R Maniveni Foods Limited**

***PRIVILEGED & CONFIDENTIAL***

*S Sivaraman, Practicing Company Secretary*

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# *S Sivaraman, Practicing Company Secretary*

## (A) GENERAL

### 1. INTRODUCTION

This secretarial due diligence report (the "Report") has been provided by **S Sivaraman, Practicing Company Secretary** for the period from 30<sup>th</sup> June 2010 until 23<sup>rd</sup> September 2025 ("Review Period") in connection with the proposed initial public offering to be made by **M R Maniveni Foods Limited** (the "Company") (such proposed transaction of initial public offering is hereinafter referred to as the "Purpose"). This Report has been prepared solely in connection with the Purpose and should not be used for any other purpose.

- 1.1 This Report has been prepared exclusively for and on the instructions of the Company and shall be used solely by the Company for the Purpose referred above. This Report is confidential and is for discussion with and use by, the Company only.
- 1.2 Copies of this Report should not be provided to any third party without our prior written specific consent other than the Company's professional financial advisers and their directors, partners, officers and employees who require it in relation to the Purpose and it is to be treated as strictly confidential, and that they may not rely on it, that we accept no duty, responsibility or liability to them in respect of the Report and that they may not provide copies of it to any other person.

### 2. STRUCTURE OF THE REPORT

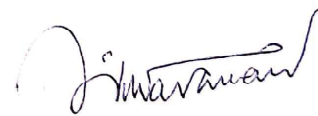
This Report has been prepared on the instructions of the Company as an observation report. We have highlighted the matters that we believe may be of key concern or interest with respect to the Purpose and have included, where relevant, a brief commentary for discussion purposes. The Report should be read in conjunction with, and subject to, the stipulations, limitations and disclaimers as set out at **Schedule I** to this Report. Capitalized terms used in this Report shall have the meaning ascribed to such terms in **Part (B)** of this Report

### 3. DUE DILIGENCE PROCESS AND SCOPE OF WORK

S Sivaraman has relied exclusively on the: (a) documents that have made available to us through the virtual data room created by the Company through google drive and via various electronic communications ("VDR"); (b) a public search carried out from the Ministry of Corporate Affairs website; and (c) information provided to us during the preliminary requisition list and additional requisition list (2.0) and as a result of our follow-up requests and during our calls with the Company Representatives on or before the Cut-Off Date.

### 4. EFFECTIVE DATE OF REPORT

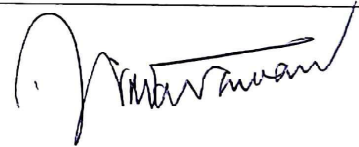
This Report records the position as known to us as on 23<sup>rd</sup> September 2025 ["Cut-Off Date"] based on the information of which we were aware at that time.



*S Sivaraman, Practicing Company Secretary*

(B) DEFINITIONS

AGM	Annual General Meeting
AoA	Articles of Association (as amended from time to time)
Board	Board of Directors
BM	Board Meeting
CA, 2013	The Companies Act, 2013 and the rules framed thereunder including statutory modifications, amendments thereto, re-enactments thereof for the time being in force
Company Representative	means employees of the Company dealing with us during the course of diligence
CFO	Chief Financial Officer
Cut-Off Date	As defined in Para (4) of Part (A) of this Report
EGM	Extra Ordinary General Meeting
FEMA	Foreign Exchange Management Act, 1999
FY	Financial Year
GM	General Meeting
MCA	Ministry of Corporate Affairs
MoA	Memorandum of Association (as amended from time to time)
Purpose	As defined in Sub-para (1.1) of Para (1) of Part (A) of this Report
RBI	Reserve Bank of India
Review Period	As defined in Sub-para (1.1) of Para (1) of Part (A) of this Report
RoC	Registrar of Companies, Ahmedabad (jurisdictional RoC)
Secretarial Standard – 1	Secretarial Standard-1 with respect to the meetings of the Board of Directors
Secretarial Standard – 2	Secretarial Standard-2 on General Meetings



(C) REPORT ON SECRETARIAL DUE DILIGENCE

1. **Corporate Details:**

The Company was originally incorporated as a **Private Limited Company** on 30<sup>th</sup> June 2010 under the CA 1956 under the jurisdictional of the RoC, Chennai. Till now, the Company has changed the name twice after completing the formalities under the CA 2013. There had been change in the status of the Company from 'private' to 'public' and a fresh certificate of incorporation was obtained on 24<sup>th</sup> February 2025 from the RoC. Thereafter, the name of the Company was changed to **M R Maniveni Foods Limited**. The Corporate Identity Number of the Company is **U15313TN2010PLC076382**. At present the registered office of the Company is situated at **S.NO.220/3A-3B, MADHAVARAM-REDHILLS HIGH ROAD (NEAR VADAPERUMBakkam), MADHAVARAM, CHENNAI, Chennai – 600060** and the Company's books of account and papers are maintained at its Registered Office. The details as on Cut-Off Date of the Company are set out at "Annexure A" of this Report.

2. **Shareholding structure:**

The shareholding structure of the Company as on Cut-Off Date is set out at "Annexure B" of this Report.

3. **Business:**

The MoA states that the Company's main objectives include the following:

"To carry on the business of manufacture, process, purchase, sell, import, export or otherwise deal in all kinds of pulses, yellow peas, Moong, Yellow lentils, green peas, chillies, Dhania, Rice and any other food grains commodity."

4. **RBI Filings:**

As per the confirmation provided by the Company for the residential status and nationality of the shareholders during the Review Period, the Company has duly complied with the applicable provisions of FEMA.

5. **Statutory Registers and Secretarial Filings:**

The Company has maintained Statutory Registers and made all Secretarial filing as per the requirements of CA, 2013 and other relevant rules framed thereunder as on Cut-Off Date are detailed in Annexure C and Schedule II to this report. We have reviewed the said records provided to us as on Cut-off Date and the Observations pertaining to the same are set out in this Report.

6. **Articles of Association:**

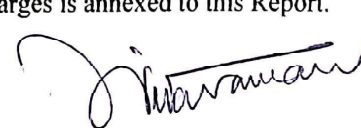
The Company has provided us with the AoA as amended by it from time to time save as otherwise provided expressly in the report.

7. **Minutes:**

We have reviewed the minutes of the meetings of the Board, AGM and EGM of the Company for the Review Period provided to us as on Cut Off Date, and the observations whereof are provided in this Report.

8. **Charges:**

Based on the inspection available on the MCA portal, an Index of Live Charges is annexed to this Report.

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(D) OBSERVATIONS:

**I. CRITICAL OBSERVATIONS:**

Sr. No.	Observation	Comments for discussion	Expected penalties
1.		NIL	

**II. IMPORTANT OBSERVATIONS:**

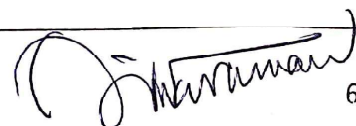
Sr. No.	Observation	Recommendation
1.	Numbering of Pages in the Minutes Book	Suggested to number the pages in the Minutes Book.
2.	Delay in filing of forms / returns with MCA	There were instances of filing forms / returns with delay in the past. Suggested to file various forms / returns within the stipulated time
3.	Clerical Errors in the Forms / Returns	There were clerical errors in few forms / returns filed earlier. Suggested to ensure error free filings.
4.	Missing Acknowledgements	Few instances where acknowledgements were missing. Suggested to the maintain the acknowledgements along with the filed forms / returns.
5.	Maintenance of Secretarial Records	Suggested to maintain all Secretarial Records for a minimum of period of 8 years except permanent records

"Annexure A"

Details of the Company and its management

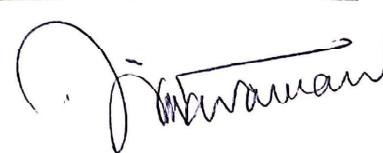
Based on the information available in public domain and the documents provided to us by the Company Representatives, the basic corporate particulars of the Company, as of the Cut-Off Date are set out below:

<b>Name of the Company</b>	:	M R Maniveni Foods Ltd
<b>Date of incorporation</b>	:	30.06.2010
<b>Corporate Identity Number</b>	:	U15313TN2010PLC076382
<b>Registered Office</b>	:	S.NO.220/3A-3B, MADHAVARAM-REDHILLS HIGH ROAD (NEAR VADAPERUMBAKKAM), MADHAVARAM, CHENNAI 600 060
<b>Address other than registered office where all or any books of account and papers are maintained</b>	:	NIL
<b>Authorised Share Capital</b>	:	25,00,00,000/-
<b>Paid-up share capital</b>	:	14,37,24,000/-
<b>Holding / Subsidiary Company CIN &amp; Name</b>	:	NIL
<b>Jurisdictional RoC</b>	:	Chennai
<b>PAN</b>	:	AAECK0138N

  
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<b>Company status</b>	: Public																																										
<b>Directors</b>	: List of Directors as on the Cut-off Date:																																										
	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Name of the Director</th> <th>Designation</th> <th>Date of Appointment</th> <th>DIN / PAN No</th> <th>Date of Resignation or Change</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Kandasamy Ramasamy Manikandan</td> <td>MD</td> <td>02.11.2012</td> <td>03065826</td> <td></td> </tr> <tr> <td>2.</td> <td>Manikandan Chandra</td> <td>WTD</td> <td>02.11.2012</td> <td>03102792</td> <td></td> </tr> <tr> <td>3.</td> <td>Selvam Karupiah</td> <td>WTD</td> <td>05.04.2012</td> <td>05207558</td> <td></td> </tr> <tr> <td>4.</td> <td>Narayanawamy Gowrishankar</td> <td>Director</td> <td>01.03.2025</td> <td>00124441</td> <td></td> </tr> <tr> <td>5.</td> <td>Ranganathan Mukundan</td> <td>Director</td> <td>01.03.2025</td> <td>03619602</td> <td></td> </tr> <tr> <td>6.</td> <td>Arunachalam Manikandan</td> <td>Director</td> <td>01.03.2025</td> <td>08955221</td> <td></td> </tr> </tbody> </table>	Sr. No.	Name of the Director	Designation	Date of Appointment	DIN / PAN No	Date of Resignation or Change	1.	Kandasamy Ramasamy Manikandan	MD	02.11.2012	03065826		2.	Manikandan Chandra	WTD	02.11.2012	03102792		3.	Selvam Karupiah	WTD	05.04.2012	05207558		4.	Narayanawamy Gowrishankar	Director	01.03.2025	00124441		5.	Ranganathan Mukundan	Director	01.03.2025	03619602		6.	Arunachalam Manikandan	Director	01.03.2025	08955221	
Sr. No.	Name of the Director	Designation	Date of Appointment	DIN / PAN No	Date of Resignation or Change																																						
1.	Kandasamy Ramasamy Manikandan	MD	02.11.2012	03065826																																							
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3.	Selvam Karupiah	WTD	05.04.2012	05207558																																							
4.	Narayanawamy Gowrishankar	Director	01.03.2025	00124441																																							
5.	Ranganathan Mukundan	Director	01.03.2025	03619602																																							
6.	Arunachalam Manikandan	Director	01.03.2025	08955221																																							

<b>Director's Shareholding</b>	<b>As on the cut-off date:</b>				
	Sr. No.	Name of the Director	Designation	No. of Shares held	% of Shareholding
	1	Kandasamy Ramasamy Manikandan	MD	4684400	
	2	Manikandan Chandra	WTD	7230000	
	3	Selvam Karupiah	WTD	2268000	
	4	Narayanawamy Gowrishankar	Director	0	
	5	Ranganathan Mukundan	Director	0	
6	Arunachalam Manikandan	Director	0		



**S Sivaraman, Practicing Company Secretary**

<b>KMP</b>	:	List of KMP as on the Cut-off Date:			
		<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Date of Appointment</b>
		1.	Kandasamy Ramasamy Manikandan	MD	01.03.2025
		2.	Manikandan Chandra	WTD	01.03.2025
		3.	Selvam Karupiah	WTD	01.03.2025
		4.	Krishnamachari Ramu	CS	01.03.2025
				<b>DIN/PAN No.</b>	
				03065826	
				03102792	
				05207558	
				AEDPR8184F	
				BXJPR1769L	
<b>Whether listed or not</b>	:	No			
<b>Auditors of the Company</b>	:	<b>Name:</b> M/s. Krishaan & Co <b>Address:</b> Flat No 10, C wing, VI Floor, Parsn Manere 442, Anna Salai, Chennai 600 006 <b>Contact Details:</b> Mr K Sundarajan, Partner <b>E-mail ID:</b> ksr@krishaan.in			

“Annexure B”

**Shareholding Structure**

The shareholding pattern of the Company as on the cut-off date provided by the Company is set out herein below:

**List of First Subscribers:**

Sr. No.	Name	Address	No. of Shares @ Rs. 100 each
1.	Kandasamy Ramasamy Manikandan	Plot No. A 614, Casa Grand Northern Star, GNT Road, VTC, Madhavaram, Chennai 600 060	500
2.	Manikandan Chandra	Plot No. A 614, Casa Grand Northern Star, GNT Road, VTC, Madhavaram, Chennai 600 060	500

**List of Shareholders as on March 31, 2020:**

Sr. No.	Name	Total Number of Shares	Percentage Holding
1	Kandasamy Ramasamy Manikandan	84,640	36.87
2	Manikandan Chandra	1,37,500	59.90
3	Selvam Karupiah	7,400	3.22
	<b>TOTAL</b>	<b>2,29,540</b>	<b>100.00</b>

**List of Shareholders as on March 31, 2021:**

Sr. No.	Name	Total Number of Shares	Percentage Holding
1	Kandasamy Ramasamy Manikandan	84,640	36.87

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2	Manikandan Chandra	1,37,500	59.90
3	Selvam Karuppiah	7,400	3.22
	<b>TOTAL</b>	<b>2,29,540</b>	<b>100.00</b>

**List of Shareholders as on March 31, 2022:**

Sr. No.	Name		
1	Kandasamy Ramasamy Manikandan	84,640	36.87
2	Manikandan Chandra	1,37,500	59.90
3	Selvam Karuppiah	7,400	3.22
	<b>TOTAL</b>	<b>2,29,540</b>	<b>100.00</b>

**List of Shareholders as on March 31, 2023:**

Sr. No.	Name		
1	Kandasamy Ramasamy Manikandan	73,640	32.08
2	Manikandan Chandra	1,20,500	52.50
3	Selvam Karuppiah	35,400	15.42
4	<b>TOTAL</b>	<b>2,29,540</b>	<b>100.00</b>

**List of Shareholders as on March 31, 2024:**

Sr. No.	Name		
1	Kandasamy Ramasamy Manikandan	73,640	32.08
2	Manikandan Chandra	1,20,500	52.50
3	Selvam Karuppiah	35,400	15.42
	<b>TOTAL</b>	<b>2,29,540</b>	

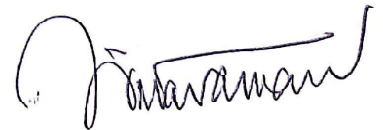
*S Sivaraman*

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List of Shareholders as on March 31, 2025:

Sr. No.	Name	Total Number of Shares	Percentage Holding
1	KANDASAMY RAMASAMY MANIKANDAN	4684400	32.59
2	MANIKANDAN CHANDRA	7230000	50.30
3	SELVAM KARUPPIAH	2268000	15.78
4	V ALAGAPPAN	4000	0.03
5	C VINAITHEERTHAN	4000	0.03
6	C V KANNA	4000	0.03
7	PUNEETH P KUMAR	4000	0.03
8	REVATHI	20000	0.15
9	SANKARANARAYANAN SIVARAMAN	3000	0.02
10	MARYANN PENNEFATHER	5000	0.03
11	N. VAIDYANATHAN	2000	0.01
12	TANAY KUMAR RATHI	20000	0.14
13	SAVARNI KONDURU	10000	0.07
14	GRISHMA DEVI RATHI	10000	0.07
15	ARCHANA RATHI	20000	0.14
16	PANDI KOTESWARA RAO	10000	0.07
17	MEENAKSHI MANIKANDAN	12000	0.09
18	RAMASAMY PALANIAPPAN	4000	0.03
19	RAVINDRAKUMAR REVATHY	8000	0.06
20	KIDAMBI PARTHASARATHY PARTHASARATHY VAR	5000	0.03
21	NAGARAJA SATHYANARAYANA RAO	5000	0.03
22	RENGARAJ SUTHESH	5000	0.03
23	NARAYANAN JAYARAMAN	10000	0.07
24	S SIVAKUMAR	20000	0.14
25	SRIRAM S	5000	0.03
	<b>TOTAL</b>	<b>14372400</b>	<b>100.00</b>

List of Shareholders as on cut-off date: - NO CHANGE FROM 31.03.2025



# S Sivaraman, Practicing Company Secretary

"Annexure C"

Various Forms including Annual Forms have been filed by the Company from time to time with MCA

## Schedule I

This Report has been prepared based on the information, records, and documents made available by the Company and explanations provided to the undersigned. It is limited to a test-check and verification of relevant statutory provisions under applicable laws as on the date of the Report. This is neither an audit nor a certification of the financials or commercial data of the Company. S Sivaraman, PCS disclaims any liability for actions taken based on this Report without independent legal or professional consultation.

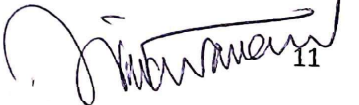
## Schedule II

### 1. ANNUAL FILING STATUS: -

Sr. No.	Particulars	Date of AGM	Date of Filing	Date of Filing
1	2010 - 2011	30-09-2011	29-12-2012	27-12-2012
2	2011 - 2012	28-09-2012	25-04-2013	25-04-2013
3	2012 - 2013	27-09-2013	04-03-2014	01-03-2014
4	2013 - 2014	25-09-2014	29-12-2014	29-12-2014
5	2014 - 2015	29-09-2015	28-05-2016	06-06-2016
6	2015 - 2016	29-09-2016	28-11-2016	30-11-2016
7	2016 - 2017	30-09-2017	02-12-2017	04-12-2017
8	2017 - 2018	29-09-2018	16-11-2018	16-11-2018
9	2018 - 2019	30-09-2019	27-11-2019	27-11-2019
10	2019 - 2020	31-12-2020	28-01-2021	28-01-2021
11	2020 - 2021	30-11-2021	10-02-2022	11-02-2022
12	2021 - 2022	30-09-2022	30-10-2022	09-10-2023
13	2022 - 2023	30-09-2023	13-12-2023	23-12-2023
14	2023 - 2024	30-09-2024	04-11-2024	04-11-2024
15	2024 - 2025	10-07-2025/ 07-08- 2025(Adjourned AGM)		

### 2. FORMS FILED FOR APPOINTMENT/RESIGNATION OF AUDITOR: -

Sr. No.	Form No.	Particulars	Date of Appointment	Date of Resignation	Remarks
1	Form 23B	M/s. Narayanasamy & Associates	01.07.2010	30.06.2010	First Auditors
2	Form 23B	V Sankar	06.05.2013	01.04.2013	Demise
3	ADT-1	A Sakthivel	24.08.2019	01.04.2019 to 31.03.2024	Fresh Appt
4	ADT-3	N00951251 A Sakthivel	30.09.2024	NA	Resignation
5	ADT-1	N00955302 M/s. Krishnaan & Co.,	30.09.2024	01.10.2024 to 31.03.2029	Current Auditors

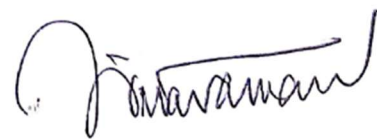
  
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**3. OTHER DOCUMENTS E-FORMS FILED DURING THE LAST ONE YEAR (2024-25):-**

Sr. No.	Form No.	SKN	Filed in Date	When Filed in Date	Whether Filed in Date	Particulars	Purpose of Filing
1	MGT-14	AA8027448	16-05-2024	20-05-2025	YES	SUB DIVISION OF SHARE	OTHERS UNDER COMPANIES ACT 2013 SEC 61(1)
2	MGT-14	AA8027747	16-05-2024	21-05-2024	YES	ALTERNATION OF ARTICLES OF ASSOCIATION	ALTERNATION OF ARTICLES
3	SH-7	AA8253457	01-06-2024	01-06-2024	YES	ALTERNATION OF SHARES	DIVISION OF SHARES
4	ADT-3	N00951251	08-10-2024	30-09-2024	YES	NOTICE OF RESIGNATION BY THE AUDITOR	RESIGNATION BY AUDITOR
5	ADT-1	N00955302	08-10-2024	30-09-2024	YES	APPOINTMENT OF AUDITOR	SECTION 139 OF THE COMPANIES ACT 2013
6	DIR-12	AB1497314	14-10-2024	14-10-2024	YES	RESIGNATION OF DIRECTOR	CESSATION - RESIGNATION U/S 168
7	SH-7	AB1752072	05-11-2024	11-11-2024	YES	INCREASE IN AUTHORISED CAPITAL	SEC 102
8	SH-7	EE0017569	05-11-2024	11-11-2024	YES	INCREASE IN AUTHORISED CAPITAL	SEC 102
9	AOC-4 XBRL	N12752887	30-09-2024	04-11-2024	NO	FILLING OF FINANCIAL STATEMENT	SEC 137
10	MGT-7	N12769865	30-09-2024	04-11-2024	YES	ANNUAL RETURN	SUB-SEC (1) OF SEC 92 AND SUB-RULE (1) OF RULE 11
11	MGT-14	AB1750548	23-10-2024	05-11-2024	YES	FILLING OF RESOLUTIONS & AGREEMENTS	SEC 13(1), SEC 63
12	MGT-14	AB1757703	23-10-2024	06-11-2024	YES	ALTERNATION OF ARTICLES WITH INCREASE IN AUTHORISED SHARE CAPITAL	SEC 14(1)
13	PAS-3	AB1828657	24-10-2024	13-11-2024	YES	BONUS ISSUE	SEC 63
14	MGT-14	AB1907647	24-10-2024	20-11-2024	YES	TO OFFER OR INVITE TO SUBSCRIBE NOT MORE THAN 3,00,000 SHARES.	SEC 42, 55, 62
15	MGT-14	AB2186340	20-11-2024	17-12-2024	YES	ISSUE OF EQUITY SHARES ON PREFERENTIAL BASIS	SEC 62(1) (C) READ WITH SECTION 42
16	PAS-3	AB2199250	20-11-2024	18-12-2024	YES	ALLOTMENT OF EQUITY SHARES ON PREFERENTIAL BASIS	
17	MGT-14	AB2239655	18-12-2024	23-12-2024	YES	FILLING OF RESOLUTIONS & AGREEMENTS	SEC 180(1)(C)
18	MGT-14	AB2243634	20-12-2024	23-12-2024	YES	ALLOTMENT OF SECURITIES - ISSUE OF BONUS SHARES 1:1	SEC 63, SEC 180(1)(C), SEC 180(1)(a)
19	RUN	AB2444683	18-12-2024	16-01-2025	YES	RESERVE UNIQUE NAME	SEC 13
20	PAS-3	AB2447820	20-12-2024	17-01-2025	YES	ISSUE OF BONUS SHARES 1:1	SEC 63
21	MGT-14	AB2542300	25-01-2025	28-01-2025	YES	CHANGE IN NAME OF THE COMPANY	SEC 13(1) READ WITH SECTION 4
22	INC-24	AB2557726	25-01-2025	29-01-2025	YES	CHANGE IN NAME OF THE COMPANY	SEC 13(1) READ WITH SECTION 4
23	CHG-4	AB2635562	04-02-2025	21-02-2025	YES	CITY UNION BANK LTD - NO DUE CERTIFICATE	
24	CHG-4	AB2635485	04-02-2025	21-02-2025	YES	CITY UNION BANK LTD - NO DUE CERTIFICATE	
25	MGT-14	AB2748026	10-02-2025	18-02-2025	YES	CONVERSION TO PUBLIC LIMITED COMPANY AND NAME CHANGE IN MoA & AoA.	SEC 14(1) READ WITH 13(1)
26	INC-27	AB2732143	11-02-2025	17-02-2025	YES	CONVERSION TO PUBLIC LIMITED COMPANY	

*S Sivaraman, Practicing Company Secretary*

27	MGT-14	AB2681653	11-02-2025	13-02-2025	YES	ALTERATION OF ARTICLES	ADOPTION OF NEW AoA SECS 14 & 18.
28	MGT-14	AB2680748	10-02-2025	11-02-2025	YES	CONVERSION TO PUBLIC LIMITED COMPANY	SEC 14(1) READ WITH 13(1)
29	MGT-14	AB2681373	11-02-2025	12-02-2025	YES	CONVERSION TO PUBLIC LIMITED COMPANY AND NAME CHANGE IN MoA & AoA.	AMENDMENT TO MoA & AoA
30	CHG-1	AB2646010	06-02-2025	04-03-2025	NO	APPLICATION FOR REGISTRATION OF CREATION, MODIFICATION OF CHARGE.	NO DUE CERTIFICATE.
31	DIR-12	AB2967196	01-03-2025	15-03-2025	YES	APPOINTMENT OF DIRECTORS & KMPs	SECTION 149,152, 161
32	MGT-14	AB2976817	01-03-2025	17-03-2025	YES	APPOINTMENT OF MANAGING DIRECTOR, WHOLE TIME DIRECTOR, CS & CFO BY THE BOARD	SEC 179(3)
33	MGT-14	AB2994724	03-03-2025	18-03-2025	YES	APPOINTMENT OF INDEPENDENT DIRECTORS, MD, WTD	SEC 149 & 196
34	DIR-12	AB3001910	03-03-2025	19-03-2025	YES	APPOINTMENT OF INDEPENDENT DIRECTORS, MD, WTD	SEC 149, 152, 161
35	MR-1	AB3041350	01-03-2025	22-03-2025	YES	APPOINTMENT OF MANAGERIAL PERSONNEL	SEC 196, 197 & 198
36	MR-1	AB3041313/1	01-03-2025	23-03-2025	YES	APPOINTMENT OF MANAGERIAL PERSONNEL	SEC 196, 197 & 198
37	MR-1	AB3040970 / 1	01-03-2025	23-03-2025	YES	APPOINTMENT OF MANAGERIAL PERSONNEL	SEC 196, 197 & 198
38	MGT-14	AB5517415	02-07-2025	26-07-2025	YES	ISSUE OF SECURITIES THROUGH IPO, ADOPTION OF ANNUAL ACCOUNTS, RESTATED FINANCIALS, DIRECTORS REPORT	SEC 179(3)
39	MGT-14	AB5660958	10-07-2025	26-07-2025	YES	15 <sup>TH</sup> AGM, ISSUE OF SHARES THROUGH IPO	SECTION 23, 24, 26, 32, 62(1)(C) OF THE COMPANIES ACT
40	MGT-14	AB6580470	31-12-2020	09-09-2025	NO	ADOPTION OF LOAN POLICY	SECTION 185 OF THE COMPANIES ACT
41	MGT-14	AB7207743	28-07-2025	23-09-2025	NO	ADOPTION OF ANNUAL ACCOUNTS, DIRECTORS REPORT.	Revised form due to changes made in the accounts and passed at the adjourned meeting.



**4. PARTICULARS OF SHARE TRANSFER**

Sr. No.	Form	Purpose	Date of Transaction	No. of Shares	From	To	RV
1	SH-4	Transferred for cash	05-12-2019	1000	K Balamurugan	M Chandra	100
2	SH-4	Transferred for cash	05-12-2019	1000	K Jayalakshmi	M Chandra	100
3	SH-4	Transferred for cash	06-12-2019	1000	K Krishnan	K Karuppiah	100
4	SH-4	Transferred for cash	06-12-2019	1000	K Karuppiah	M Chandra	100
5	SH-4	Transferred for cash	11-01-2020	1000	K R Nehru	M Chandra	100
6	SH-4	Transferred for cash	11-01-2020	1000	K R Bose	M Chandra	100
7	SH-4	Transferred for cash	14-01-2020	1000	B Moorthy	K Karuppiah	100
8	SH-4	Transferred for cash	14-01-2020	1000	K Karuppiah	M Chandra	100
9	SH-4	Transferred for cash	14-01-2020	1000	S Paramasivan	K Krishnasamy	100
10	SH-4	Transferred for cash	14-01-2020	1000	K Krishnasamy	M Chandra	100
11	SH-4	Transferred for cash	14-01-2020	1000	K Karuppiah	M Chandra	100
12	SH-4	Transferred for cash	14-01-2020	1000	K Krishnasamy	M Chandra	100
13	SH-4	Transferred for cash	14-01-2020	1000	V Velmani	K Jayalakshmi	100
14	SH-4	Transferred for cash	14-01-2020	1000	K Jayalakshmi	M Chandra	100
15	SH-4	Transferred for cash	24-01-2020	1000	K Suruli	K Balamurugan	100
16	SH-4	Transferred for cash	24-01-2020	1000	K Balamurugan	M Chandra	100
17	SH-4	Transferred for cash	24-01-2020	1000	V S Arumugam	SARADHALAKSHMI.	100
18	SH-4	Transferred for cash	24-01-2020	1000	SARADHALAKSHMI.	M Chandra	100
19	SH-4	Transferred for cash	31-01-2020	1000	T K Selva Pandey	S DEEPA	100
20	SH-4	Transferred for cash	31-01-2020	1000	S DEEPA	M Chandra	100
21	SH-4	Transferred for cash	31-01-2020	1000	V Saminathan	S DEEPA	100
22	SH-4	Transferred for cash	31-01-2020	1000	S DEEPA	M Chandra	100
23	SH-4	Transferred for cash	31-01-2020	1000	G Natarajan	K Karuppiah	100
24	SH-4	Transferred for cash	31-01-2020	1000	K Karuppiah	M Chandra	100
25	SH-4	Transferred for cash	07-02-2020	1000	P Thirumalai Selvan	SARADHALAKSHMI.	100

26	SH-4	Transferred for cash	07-02-2020	1000	SARADHALAKSHMI.	K R Manikandan	100
27	SH-4	Transferred for cash	07-02-2020	1000	P Mani	K SANKARESWARI	100
28	SH-4	Transferred for cash	07-02-2020	1000	K SANKARESWARI	K R Manikandan	100
29	SH-4	Transferred for cash	07-02-2020	1000	K Murugasan	K SANKARESWARI	100
30	SH-4	Transferred for cash	07-02-2020	1000	K SANKARESWARI	K R Manikandan	100
31	SH-4	Transferred for cash	15-02-2020	1000	K Subramanian	G Natarajan	100
32	SH-4	Transferred for cash	15-02-2020	1000	G Natarajan	K R Manikandan	100
33	SH-4	Transferred for cash	15-02-2020	1000	Padamuthu	G Natarajan	100
34	SH-4	Transferred for cash	15-02-2020	1000	G Natarajan	K R Manikandan	100
35	SH-4	Transferred for cash	15-02-2020	1000	S Saravanan	K R Manikandan	100
36	SH-4	Transferred for cash	20-02-2020	1000	S Velmurugan	Sathyanarayanan	100
37	SH-4	Transferred for cash	20-02-2020	1000	Sathyanarayanan	K R Manikandan	100
38	SH-4	Transferred for cash	20-02-2020	1000	R G Rajmohan	Sathyanarayanan	100
39	SH-4	Transferred for cash	20-02-2020	1000	Sathyanarayanan	K R Manikandan	100
40	SH-4	Transferred for cash	28-02-2020	1000	D Sathyanathan	SHEH MOHAMMED	100
41	SH-4	Transferred for cash	28-02-2020	1000	SHEH MOHAMMED	K R Manikandan	100
42	SH-4	Transferred for cash	29-02-2020	1000	Sasi Pulickal Inchapana	SRINIVASAN	100
43	SH-4	Transferred for cash	29-02-2020	1000	SRINIVASAN	M Chandra	100
44	SH-4	Transferred for cash	03-03-2020	1000	K Kottiyappan Chettiar	K NAGESHWARI	100
45	SH-4	Transferred for cash	03-03-2020	1000	K NAGESHWARI	M Chandra	100
46	SH-4	Transferred for cash	03-03-2020	1000	K R Kanthamani	DHINAKARAN	100
47	SH-4	Transferred for cash	03-03-2020	1000	DHINAKARAN	K R Manikandan	100
48	SH-4	Transferred for cash	04-03-2020	1000	C Vairamuthu	MURUGANATHAM	100
49	SH-4	Transferred for cash	04-03-2020	1000	MURUGANATHAM	K R Manikandan	100
50	SH-4	Gift	12-06-2022	11000	K R Manikandan	K Selvam	100
51	SH-4	Gift	12-06-2022	17000	M Chandra	K Selvam	100

**S Sivaraman, Practicing Company Secretary**

**AUTHORISED CAPITAL HAS BEEN ALTERED AS FOLLOWS:-**

Sr. No.	Increasing of Authorized Capital (In Rs.)		Type of Meeting	Date of Passing of Resolution	Date of filing of Form	Whether filed within due date
	From	To				
1	0	50,00,000		30 <sup>th</sup> June 2010		Yes
2	50,00,000	90,00,000		31 <sup>st</sup> December 2010		Yes
3	90,00,000	1,50,00,000		20 <sup>th</sup> March 2013		Yes
4	1,50,00,000	2,50,00,000		28 <sup>th</sup> March 2014		Yes
5	2,50,00,000	2,50,00,000	AA8253457	16 <sup>th</sup> May 2024	01 <sup>st</sup> June 2024	Yes
6	2,50,00,000	25,00,00,000	AB1752072	23 <sup>rd</sup> October 2024	05 <sup>th</sup> November 2024	Yes

**PAID UP CAPITAL HAS BEEN ALTERED AS FOLLOWS:**

Sr. No.	Increasing of Paid Up Capital (In Rs.)		Type of Meeting	No. of Shares	Form Filed	Date of Member's meeting	Date of Allotment	Date of filing of Form	Whether filed within due date
	From	To							
1.	0	1,00,000	Incorporation	1,00,000			30/06/2010		
2.	1,00,000	150,00,000	Board	149,00,000			29/03/2013	08/06/2013	
3.	150,00,000	199,64,000	Board	49,64,000			02/02/2015	24/02/2015	
4.	199,64,000	229,54,000	Board	29,90,000			30/03/2016	16/10/2016	
5.	229,54,000	229,54,000	Board	0			16/05/2024	01/06/2024	
6.	229,54,000	688,62,000	EGM	4,59,08,000	AB1828657	23/10/2024	24/10/2024	05/11/2024	Yes
7.	688,62,000	718,62,000	EGM	30,00,000	AB2199250	20/11/2024	18/12/2024	18/12/2024	Yes
8.	718,62,000	14,37,24,000	EGM	718,62,000	AB2267200	20/12/2024	26/12/2024	17/01/2025	Yes

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**HISTORY OF ISSUED AND PAID-UP SHARE CAPITAL OF OUR COMPANY:**

Date of allotment	Nature of allotment	No. of Equity Shares allotted	Face value (In ₹)	Issue price (In ₹)	Nature of consideration	Cumulative Number of Equity Shares	Cumulative Paid-up share Capital (₹ in Lakh)	Cumulative Share Premium (In ₹ Lakhs)
On Incorporation	Subscription to Memorandum of Association	1,000	100	100	Cash	1,000	1.00	0.00
March 29, 2013	Right Issue	1,49,000	100	100	Cash	1,50,000	150.00	0.00
February 02, 2015	Right Issue	49,640	100	100	Cash	1,99,640	199.64	0.00
March 30, 2016	Right Issue	29,900	100	100	Cash	2,29,540	229.54	0.00
May 16, 2024	Subdivision of equity shares of the Company of Face Value of Rs 100/- each to Rs 10/- each	22,95,400	10	NA	NA	22,95,400	229.54	0.00
October 24, 2024	Bonus Issue	45,90,800	10	NA	NA	68,86,200	688.62	0.00
December 18, 2024	Preferential allotment	3,00,000	10	70	Cash	71,86,200	718.62	180
December 26, 2024	Bonus Issue	71,86,200	10	NA	NA	1,43,72,400	1437.24	0

*All the above-mentioned shares are fully paid up since the date of allotment.*



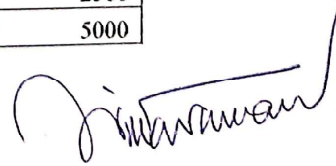
**S Sivaraman, Practicing Company Secretary**

(i) Initial Subscribers to the Memorandum of Association subscribed 1000 Equity Shares of Face Value of ₹ 100/- each as per the details mentioned below:

No.	Names of Allottees	Number of Equity Shares allotted
1.	K R Manikandan	500
2.	M Chandra	500
<b>Total Equity shares at FV 100/- each</b>		<b>1000</b>

(ii) Allotment of 300000 Equity Shares of Face Value of ₹ 10/- each at on a Preferential basis pursuant to a board resolution dated 18<sup>th</sup> December 2024 as per the details mentioned below:

No.	Names of Allottees	Number of Equity Shares allotted
1	K R MANIKANDAN	133000
2	K SELVAM	72000
3	S SIVARAMAN	1500
4	V ALAGAPPAN	2000
5	C VINAITHEERTHAN	2000
6	M MEENAKSHI	6000
7	RAVINDRAKUMAR REVATHY	4000
8	C V KANNA	2000
9	R PALANIAPPAN	2000
10	MARYANN PENNEFATHER	2500
11	SUTHESH R	2500
12	N SATHYANARAYANA RAO	2500
13	KIDAMBI PARTHASARATY VARADHARAJAN	2500
14	GRISHMA DEVI RATHI	5000
15	PANDI KOTESWARA RAO	5000
16	SAVARNI KONDURU	5000
17	TANAY KUMAR RATHI	10000
18	ARCHANA RATHI	10000
19	PUNEETH P KUMAR	2000
20	N VAIDYANATHAN	1000
21	S SIVAKUMAR	10000
22	S. REVATHI	10000
23	SRIRAM	2500
24	NARAYANAN J	5000



**MEMORANDUM OF ASSOCIATION (MoA) HAS BEEN ALTERED AS FOLLOWS:-**

Sl. No.	Particulars of alteration	Details	Date of the Resolution
1.	Authorised capital increase	Increase from 50 Lakhs to 90 Lakhs	31-12-2010
2.	Authorised capital increase	Increase from 90 Lakhs to 150 Lakhs	20-03-2013
3	Authorised capital increase	Increase from 150 Lakhs to 250 Lakhs	28-03-2014
4	Name change	Name of the company is changed from K.R.M. Ramadevi Enterprises Private Limited to M. Ramadevi Enterprises Private Limited	29-04-2021
5	Subdivision of shares	Shares are subdivided from FV 100/- to 10/-	16-05-2025
6	Authorised capital increase	Increase from Lakhs 250 Lakhs to 2500 Lakhs	23-10-2024
7	Name change	Name of the company is changed from M. Ramadevi Enterprises Private Limited to M. R Maniveni Foods Private Limited	25-01-2025
8	Conversion to public limited	Name of the company is changed from M. R Maniveni Foods Private Limited to M. R Maniveni Foods Limited	11-02-2025

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**ARTICLES OF ASSOCIATION (AoA) HAS BEEN ALTERED AS FOLLOWS:-**

No.	Particulars to Change	Current AoA	Date of Passing the Resolution
1.	Authorised capital increase	Authorised capital increase from 50 Lakhs to 90 Lakhs	31-12-2010
2	Authorised capital increase	Increase from 90 Lakhs to 150 Lakhs	20-03-2013
3	Authorised capital increase	Increase from 150 Lakhs to 250 Lakhs	28-03-2014
4	Name change	Name of the company is changed from K.R.M. Ramadevi Enterprises Private Limited to M. Ramadevi Enterprises Private Limited	29-04-2021
5	Subdivision of shares	Shares are subdivided from FV 100/- to 10/-	16-05-2025
6	Authorised capital increase	Increase from 250 Lakhs to 2500 Lakhs	23-10-2024
7	Name change	Name of the company is changed from M. Ramadevi Enterprises Private Limited to M. R Maniveni Foods Private Limited	25-01-2025
8	Conversion to public limited	Name of the company is changed from M. R Maniveni Foods Private Limited to M. R Maniveni Foods Limited	11-02-2025

**PARTICULARS OF REGISTERED OFFICE CHANGE IS AS FOLLOWS:**

No.	Particulars to Change	Reason	Form Filed	Date of Passing of the Sol Resolution
1	From Sankarankovil to Chennai	Shifting of RO for betterment and expansion	INC-22	01.11.2019



**Details of Board of Directors:**

*S Sivaraman, Practicing Company Secretary*

Name, Designation, Address, Date of Birth, Age, Occupation, Term, Date of appointment, DIN, Nationality	Other Particulars
Mr Kandasamy Ramasamy Manikandan MD Plot No. A 614, Casa Grand Northern Star, GNT Road, VTC, Madhavaram, Chennai 600 060 Date of Birth – 10.08.1975 Age – 50 Yrs Occupation - Businessman Date of Appt as MD - 01.03.2025 DIN-3065826 Indian	NIL
Mrs Manikandan Chandra WTD Plot No. A 614, Casa Grand Northern Star, GNT Road, VTC, Madhavaram, Chennai 600 060 Date of Birth – 04.07.1980 Age – 45 Years Occupation - Businesswoman Date of Appt as WTD - 01.03.2025 DIN-3102792 Indian	NIL
Mr Selvam Karuppaiah WTD Plot No. A 614, Casa Grand Northern Star, GNT Road, VTC, Madhavaram, Chennai 600 060 Date of Birth – 06.05.1985 Age – 40 Years Occupation - Businessman Date of Appt as WTD - 01.03.2025 DIN- 5207558 Indian	NIL
Dr Narayanaswamy Gowrishankar Independent Director No. 1, 8 <sup>th</sup> Trust Cross St. Mandavelipakkam, Chennai 600 028 Date of Birth – 12.04.1944 Age – 81 Years Occupation – Retired Co. Executive Date of Appt - 01.03.2025 DIN-00124441 Indian	<b>Bimetal Bearings Limited</b>
Mr Ranganathan Mukundan Independent Director B-3, 'Casa Milano' 5, Bhakthavatchalam Nagar I St Adyar, Chennai 600 020 Date of Birth – 24.09.1953 Age – 72 Years Occupation – Retired Co. Executive Date of Appt - 01.03.2025 DIN-03619602 Indian	<b>Hannah Joseph Hospital Limited 3F Industries Ltd</b>



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Mr Arunachalam Manikandan Independent Director Plot No 3, Nazceeb Avenue, Jawahar St Chitlapakkam, Chennai 600 064 Date of Birth – 11.12.1967 Age – 58 Years Occupation – Practising Professional Date of Appt - 01.03.2025 DIN-08955221 Indian	Retina Paints Limited BTS Consultancy Services Private Limited  Shivam & Mani Associates LLP – DP
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**CHANGES IN OUR BOARD DURING THE LAST THREE YEARS:**

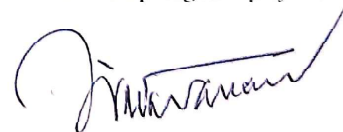
Name of Director	Date of Appointment	Reason
Dr Narayanasamy Gowrishankar	01.03.2025	Inducted as an Independent Director
Mr Ranganathan Mukundan	01.03.2025	Inducted as an Independent Director
Mr Arunachalam Manikandan	01.03.2025	Inducted as an Independent Director
Ms M Ramadevi	10.02.2021	Inducted as an Addl Director
Ms M Manimegalai	27.02.2024	Inducted as an Addl Director
Ms M Ramadevi	01.10.2024	Resignation as a Director
Ms M Manimegalai	01.10.2024	Resignation as a Director

**CHANGES IN OUR COMPANY'S KEY MANAGERIAL PERSONNEL AND SENIOR MANAGERIAL PERSONNEL DURING THE LAST THREE YEARS**

Name of Employee	Date of Appointment	Date of Resignation	Reason
Mr K R Manikandan	01.03.2025	NA	Appointed as MD
M.Chandra	01.03.2025	NA	Appointed as WTD
K.Selvam	01.03.2025	NA	Appointed as WTD
K Ramu	01.03.2025	NA	Appointed as Company Secretary
Ramya Ramakrishnan	01.03.2025	NA	Appointed as Chief Financial Officer

**BUILD-UP OF OUR PROMOTER'S SHAREHOLDING:**

*All the Equity Shares held by our Promoters are fully paid-up. Further, our Promoters have not pledged any of the Equity Shares that they hold in our Company.*



Mr. Kandasamy Ramasamy Manikandan						
Date of Allotment / Transfer	Nature of Issue Allotment / Transfer	Number of Equity shares	Cumulative No. of Equity Shares	Face Value (in ₹) per share	Issue/ Transfer Price (in ₹) per share	Total Consideration Paid/Received (in ₹)
Upon incorporation	Subscribers to Memorandum of Association	500	500	100	100	50,000
March 29, 2013	Right Issue	35,000	35,500	100	100	35,00,000
February 02, 2015	Right Issue	26,140	61,640	100	100	26,14,000
March 30, 2016	Right Issue	12,000	73,640	100	100	12,00,000
February 07, 2020	Transfer from K. Sankareswari	1,000	74,640	100	100	1,00,000
February 07, 2020	Transfer from Saradha Lakshmi	1,000	75,640	100	100	1,00,000
February 07, 2020	Transfer from Saradha Lakshmi	1,000	76,640	100	100	1,00,000
February 15, 2020	Transfer from G. Natarajan	1,000	77,640	100	100	1,00,000
February 15, 2020	Transfer from G. Natarajan	1,000	78,640	100	100	1,00,000
February 15, 2020	Transfer from S. Saravanan	1,000	79,640	100	100	1,00,000
February 15, 2020	Transfer from Sathya Nathan	1,000	80,640	100	100	1,00,000

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February 20, 2020	Transfer from Sathya Nathan	1,000	81,640	100	100	1,00,000
February 28, 2020	Transfer from Sheh Mohammed	1,000	82,640	100	100	1,00,000
March 03, 2020	Transfer from Dhinakaran	1,000	83,640	100	100	1,00,000
March 04, 2020	Transfer from Muruganatham	1,000	84,640	100	100	1,00,000
June 12, 2022	Transfer to K. Selvam	-11,000	73,640	100	0	0
May 16, 2024	Subdivision of equity shares of the Company of Face Value of Rs 100/- each to Rs 10/- each	7,36,400	7,36,400	10	NA	NA
October 24, 2024	Bonus Issue	14,72,800	22,09,200	10	NA	NA
December 18, 2024	Private Placement	1,33,000	23,42,200	10	70	93,10,000
December 26, 2024	Bonus Issue	23,42,200	46,84,400	10	NA	NA
<b>Total</b>		<b>46,84,400</b>				

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Mrs. Manikandan Chandra						
Date of Allotment / Transfer	Nature of Issue Allotment / Transfer	Number of Equity shares	Cumulative No. of Equity Shares	Face Value (in ₹) per share	Issue/ Transfer Price (in ₹) per share	Total Consideration Paid/Received (in ₹)
Upon Incorporation	Subscriber to Memorandum	500	500	100	100	50,000
March 29, 2013	Right Issue	81,000	81,500	100	100	81,00,000
February 02, 2015	Right Issue	23,500	1,05,000	100	100	23,50,000
March 30, 2016	Right Issue	15,500	1,20,500	100	100	15,50,000
December 05, 2019	Transfer from K. Balamurugan	1,000	1,21,500	100	100	1,00,000
December 05, 2019	Transfer from K. Jayalakshmi	1,000	1,22,500	100	100	1,00,000
December 06, 2019	Transfer from K. Karuppiah	1,000	1,23,500	100	100	1,00,000
January 11, 2020	Transfer from K.R. Nehru	1,000	1,24,500	100	100	1,00,000
January 11, 2020	Transfer from K.R. Bose	1,000	1,25,500	100	100	1,00,000
January 14, 2020	Transfer from K. Karuppiah	1,000	1,26,500	100	100	1,00,000
January 14, 2020	Transfer from K. Karuppiah	1,000	1,27,500	100	100	1,00,000
January 14, 2020	Transfer from K. Krishnaswamy	1,000	1,28,500	100	100	1,00,000
January 14, 2020	Transfer from K. Krishnaswamy	1,000	1,29,500	100	100	1,00,000
January 14, 2020	Transfer from K. Jayalakshmi	1,000	1,30,500	100	100	1,00,000

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January 24, 2020	Transfer from K. Balamurugan	1,000	1,31,500	100	100	1,00,000
January 24, 2020	Transfer from Saradha Lakshmi	1,000	1,32,500	100	100	1,00,000
January 31, 2020	Transfer from S. Deepa	1,000	1,33,500	100	100	1,00,000
January 31, 2020	Transfer from S. Deepa	1,000	1,34,500	100	100	1,00,000
January 31, 2020	Transfer from K. Karupiah	1,000	1,35,500	100	100	1,00,000
February 29, 2020	Transfer from Srinivasan	1,000	1,36,500	100	100	1,00,000
March 03, 2020	Transfer from K. Nageshwari	1,000	1,37,500	100	100	1,00,000
June 12, 2022	Transfer to K. Selvam	-17,000	1,20,500	100	0	0
May 16, 2024	Subdivision of equity shares of the Company of Face Value of Rs 100/- each to Rs 10/- each	12,05,000	12,05,000	10	NA	NA
October 24, 2024	Bonus Issue	24,10,000	36,15,000	10	NA	NA
December 26, 2024	Bonus Issue	36,15,000	72,30,000	10	NA	NA
<b>Total</b>		<b>72,30,000</b>				

*S Sivaraman*

<b>Mr. Selvam Karuppaiah</b>						
<b>Date of Allotment / Transfer</b>	<b>Nature of Issue Allotment / Transfer</b>	<b>Number of Equity shares</b>	<b>Cumulative No. of Equity Shares</b>	<b>Face Value (in ₹) per share</b>	<b>Issue/ Transfer Price (in ₹) per share</b>	<b>Total Consideration Paid/Received (in ₹)</b>
March 29, 2013	Right Issue	5,000	5,000	100	100	5,00,000
March 30, 2016	Right Issue	2,400	7,400	100	100	2,40,000
June 12, 2022	Transfer from K.R. Manikandan	11,000	18,400	100	0	0
June 12, 2022	Transfer from M Chandra	17,000	35,400	100	0	0
May 16, 2024	Subdivision of equity shares of the Company of Face Value of Rs 100/- each to Rs 10/- each	3,54,000	3,54,000	10	NA	NA
October 24, 2024	Bonus Issue	7,08,000	10,62,000	10	NA	NA
December 18, 2024	Private Placement	72,000	11,34,000	10	70	50,40,000
December 26, 2024	Bonus Issue	11,34,000	22,68,000	10	NA	NA
<b>Total</b>		<b>22,68,000</b>				

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### Details of Clerical Errors in Filing of few ROC Forms

Date	Name of Form	Particulars of Form	Clerical Errors
28-09-2013	Form 23B	Appointment of Auditors (V.SANKAR)	The date of AGM mentioned in the AOC 4 is 27.09.2013. While the date mentioned in the Form 23B is 28.09.2013.
25-09-2014	ADT-1	Appointment of Auditors (V.SANKAR)	The date of AGM mentioned in the AOC 4 is 27.09.2014. While the date mentioned in the Form ADT 1 is 25.09.2014.
15-02-2020	SH-4	Transfer of Shares	In the Form SH-4 the name shown is G Natrajan but in the list of Transfers attached in MGT-7 other name is shown instead of G Nagarajan
15-02-2020	SH-4	Transfer of Shares	In the Form SH-4 the name shown is G Natrajan but in the list of Transfers attached in MGT-7 other name is shown instead of G Nagarajan
15-02-2020	SH-4	Transfer of Shares	In the Form SH-4 the name shown is G Natrajan but in the list of Transfers attached in MGT-7 other name is shown instead of G Nagarajan
15-02-2020	SH-4	Transfer of Shares	In the Form SH-4 the name shown is G Natrajan but in the list of Transfers attached in MGT-7 other name is shown instead of G Nagarajan
01-03-2025	DIR-12	Change in Designation of (Kandasamy Ramasamy Manikandan, Manikandan Chandra & Selvam Karuppiyah)	In the attached SR of the EGM, the Language is written as subject to the approval of Consent of Members.
24-10-2024	PAS-3	Bonus issue of Equity Shares No.4590800	Bonus Issued to Promoters & In the from Nature of Consideration is Cash but in Bonus issue No Cash is Received
2017-2018	AOC-4 XBRL	Form for filing balance sheet and other documents with the Registrar	Due Date of the AGM should be 30.9.2018 instead of 29.09.2018
2021-2022	AOC-4	Form for filing balance sheet and other documents with the Registrar	From AOC4 Filled instead of AOC-4 XBRL
2022-2023	AOC-4 XBRL	Form for filing balance sheet and other documents with the Registrar	Financials are signed on 31-08-2023 and in Form AOC-4 the date of Signing is shown 30-08-2023.
2023-2024	AOC-4 XBRL	Form for filing balance sheet and other documents with the Registrar	Annual Report is not attached
2017-2018	MGT-7	Form for Annual Return	Due Date for the AGM is shown as 29-09-2018 instead of 30.09.2018
2020-2021	MGT-7	Form for Annual Return	In Form MGT-7 Members entitled to attend the meeting is shown 4 but there are only 3 shareholders & Challan Required.
2022-2023	MGT-7	Form for Annual Return	In Form MGT-7 Members entitled to attend the meeting is shown 4 but there are only 3 shareholders
2023-2024	MGT-7	Form for Annual Return	In Form MGT-7 Members entitled to attend the meeting is shown 4 but there are only 3 shareholders
2010-2011	Form 23AC	Form for filing balance sheet and other documents with the Registrar	1. Details w.r.t Companies (Auditor's Report) Order, 2003 not entered in the form

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			2. Notice, Directors report, Financial Statement attached not on the letterhead of the Company
2011-2012	Form 23AC	Form for filing balance sheet and other documents with the Registrar	Notice, Directors report, Financial Statement attached not on the letterhead of the Company
2012-2013	Form 23AC	Form for filing balance sheet and other documents with the Registrar	1. Notice, Directors report, Financial Statement attached not on the letterhead of the Company 2. Directors report attached is incomplete The date of AGM mentioned in the AOC 4 is 27.09.2013. While the date mentioned in the Form 23B is 28.09.2013
2013-2014	Form 23AC	Form for filing balance sheet and other documents with the Registrar	1. Notice, Directors report, Financial Statement attached not on the letterhead of the Company 2. Directors report attached is incomplete The date of AGM mentioned in the AOC 4 is 27.09.2014. While the date mentioned in the Form ADT 1 and Form V is 25.09.2013.
2014-2015	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	No email id and telephone no in the letterhead in directors report attached
2015-2016	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	No email id and telephone no in the letterhead in directors report attached
2016-2017	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	No email id and telephone no in the letterhead in directors report attached
2017-2018	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	No email id and telephone no in the letterhead in directors report attached
2018-2019	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	No email id and telephone no in the letterhead in directors report attached
2019-2020	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	1. No email id and telephone no in the letterhead in directors report and Notice attached 2. Notice is incomplete as per Companies Act 2013
2020-2021	Form AOC-4 XBRL	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	1. No email id and telephone no in the letterhead in directors report and Notice attached 2. Notice is incomplete as per Companies Act 2013
2012-2013	Form 20B	Form for filing annual return by a company	List of shareholders and directors attached not on the letterhead of the Company

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		having a share capital with the Registrar	
2013-2014	Form 20B	Form for filing annual return by a company having a share capital with the Registrar	List of shareholders and directors attached not on the letterhead of the Company
2014-2015	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company
2015-2016	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company
2016-2017	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company and not signed
2017-2018	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company and not signed
2018-2019	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company and not signed
2019-2020	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company
2021-2022	Form MGT-7	Annual Return	List of shareholders attached not on the letterhead of the Company
30-09-2024	Form ADT-3	Notice of resignation by the Auditor	It is mentioned in the form that the auditor has completed its term then why was resignation form filed if the term is completed
01-04-2019 – 31-03-2024	Form ADT-1	Appointment of auditor	Resolution attached- letterhead is not proper and DIN and Name of director not mentioned while signing

**Other Discrepancies**

The Company has taken secured loan for which the charge forms were not filed the details of the same is below:

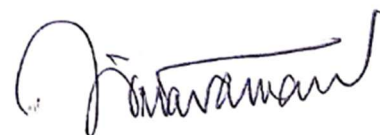
S. No.	Name of Bank/ FIs	Loan Details
1	HDFC Bank Limited	<b>Loan Type</b> - Used Car Refinance Loan <b>Amount Financed</b> – Rs. 720,000.00/- <b>Date of Closure</b> - 05/07/2018
2	Yes Bank Limited	<b>Loan Type:</b> Working Capital Demand Loan (Credit Line) <b>Amount Financed</b> – Rs. 50,000,000/- <b>Date of Closure</b> - 27/06/2019
3	Toyato Finance Limited	<b>Loan Type</b> – Loan for Car <b>Loan Agreement Date:</b> 08-10-2016 <b>Date of Closure</b> – 09/10/2020

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## *S Sivaraman, Practicing Company Secretary*

### Details of Delay in Filing of few ROC Forms

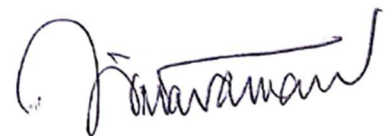
S. No.	Description of Form	Date of Event	Due Date	Date of Filing	Delays (No. of Days)
1.	CHG 4 (Modification of charge)	23-Aug-13	22-09-2013	24-02-2014	155
2.	CHG 4 (Modification of charge)	29-10-2014	28-11-2014	02-12-2014	4
3.	CHG 4 (Modification of charge)	30-03-2017	29-04-2017	28-02-2019	670
4.	CHG 1 (Creation of charge)	13-12-2019	12-01-2020	18-02-2020	37
5.	CHG 4 (Modification of charge)	18-03-2020	17-04-2020	23-09-2020	159
6.	CHG 1 (Creation of charge)	07-10-2021	06-11-2021	03-12-2021	27
7.	CHG 4 (Modification of charge)	07-10-2021	06-11-2021	03-12-2021	27
8.	CHG 4 (Modification of charge)	10-03-2022	09-04-2022	31-05-2022	52
9.	CHG 4 (Modification of charge)	29-03-2023	28-04-2023	05-05-2023	7
10.	CHG 4 (Modification of charge)	01-02-2025	03-03-2025	04-03-2025	1
11.	Form 32	27-09-2013	27-10-2013	09-05-2016	925
12.	Form 32	27-09-2013	27-10-2013	09-05-2016	925
13.	AOC 4	30-09-2011	27-10-2014	29-12-2012	63
14.	AOC 4	28-09-2012	29-10-2015	25-04-2013	212
15.	AOC 4	27-09-2013	29-10-2016	04-03-2014	30
16.	AOC 4	27-09-2014	30-10-2017	29-12-2014	33
17.	AOC 4	29-09-2015	29-10-2018	28-05-2016	18
18.	AOC 4	29-09-2016	30-10-2019	28-11-2016	28
19.	AOC 4	30-09-2017	30-12-2021	02-12-2017	42
20.	AOC 4	29-09-2018	29-10-2022	16-11-2018	1
21.	AOC 4	30-09-2019	30-10-2023	27-11-2019	44
22.	AOC 4	30-11-2021	30-10-2024	10-02-2022	5
23.	AOC 4	30-09-2022	27-10-2014	30-10-2022	63
24.	AOC 4	30-09-2023	29-10-2015	13-12-2023	212
25.	AOC 4	30-09-2024	29-10-2016	04-11-2024	30
26.	MGT 7	30-09-2011	29-Nov-11	27-Dec-12	394
27.	MGT 7	28-09-2012	27-Nov-12	25-Apr-13	149
28.	MGT 7	27-09-2013	26-Nov-13	01-Mar-14	95
29.	MGT 7	27-09-2014	24-Nov-14	29-Dec-14	35
30.	MGT 7	29-09-2015	28-Nov-15	06-Jun-16	191
31.	MGT 7	29-09-2016	28-Nov-16	29-Nov-16	1
32.	MGT 7	30-11-2021	29-Jan-22	10-Feb-22	12
33.	MGT 7	30-09-2022	29-Nov-22	09-Oct-23	314
34.	MGT 7	30-09-2023	29-Nov-23	22-Dec-23	23
35.	MGT 14	31-12-2020	31-01-2021	09-09-2025	1682
36.	MGT 14	28-07-2025	28-08-2025	23-09-2025	26



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**Details of Challans which are not in the records of the Company:**

<b>S.No.</b>	<b>Date of Event</b>	<b>Name of Form</b>
1	31-12-2010	FORM 5
2	20-03-2013	FORM 5
3	28-03-2014	SH-7
4	31-12-2010	Form 23
5	20-03-2013	Form 23
6	28-03-2014	MGT-14
7	01-11-2019	MGT-14
8	29-04-2021	MGT-14
9	01-11-2019	INC 22
10	29-11-2019	INC 22
11	02-07-2010	Form 23B
12	30-09-2011	Form 23B
13	06-05-2013	Form 23B
14	28-09-2013	Form 23B
15	25-09-2014	ADT-1
16	24-08-2019	ADT-1
17	30-09-2019	ADT-1
18	05-04-2012	Form 32
19	01-11-2012	Form 32
20	02-11-2012	Form 32
21	30-11-2012	Form 32
22	29-03-2013	Form 2
23	02-02-2015	PAS-3
24	30-03-2016	PAS-3
27	2019-2020	Form DPT-3
28	2020-2021	Form DPT-3



**Schedule II**

**PRESUMPTIONS, LIMITATIONS AND QUALIFICATIONS**

**This Report has been prepared on the basis of the documents and information made available to us by the Company and its representatives. In preparing this Report, the following presumptions, limitations, and qualifications have been considered:**

**1. PRESUMPTIONS**

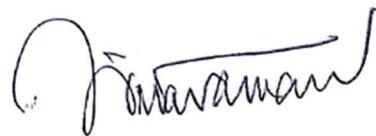
- a. We believe that the information and explanations provided by the Company and its representatives are complete, true and correct to the best of their knowledge.
- b. We believe that all copies of documents provided to us are true and complete copies of the originals and all necessary approvals, consents, licenses and authorizations required under applicable laws have been duly obtained and are valid and subsisting unless stated otherwise in this Report.
- c. We believe that the Company has complied with all applicable laws unless otherwise highlighted in this Report.

**2. LIMITATIONS**

- a. This Report is based solely on the documents provided through the Virtual Data, electronic communications, public records from the Ministry of Corporate Affairs (MCA) portal, and discussions held with the Company's representatives up to the Cut-Off Date. No physical inspection or audit of the Company's premises, records or operations has been conducted.
- b. We have not independently verified the accuracy or authenticity of the information, documents, or data provided by the Company or available in the public domain. We have relied on the representations and explanations provided to us during the due diligence process.
- c. This Report does not constitute an audit, certification, or forensic investigation of any nature. It is neither an expression of opinion on the financial viability, operational effectiveness, nor legal validity of any actions or decisions taken by the Company.
- d. This Report does not cover compliance with tax laws, environmental laws, labour laws, intellectual property laws, or any other non-corporate legal matters unless specifically stated otherwise.
- e. We express no opinion on matters relating to financial statements, taxation, valuation, or accounting treatment, as such matters fall outside the scope of secretarial due diligence.

**3. QUALIFICATIONS**

- a. Our examination is limited to the review of secretarial and corporate records maintained by the Company and available statutory filings. Any deficiencies or non-compliances not reflected in the documents provided or not made available due to oversight or omission are beyond the scope of our responsibility.
- b. Certain discrepancies noted in documents and filings may be typographical or clerical in nature, and the same have been flagged based on professional judgment. However, unless expressly rectified or clarified by the Company in writing, we cannot certify their impact conclusively.



## *S Sivaraman, Practicing Company Secretary*

c. The observations made in this Report are strictly based on the data and records provided as on the Cut-Off Date. Any subsequent changes, modifications, or updates after the said date have not been considered and are not covered under this Report.

d. This Report is not intended to be and should not be construed as legal advice. It is meant only for the purpose described in the Introduction and should be used accordingly.

e. This Report has been issued exclusively for the purpose of enabling the Company to pursue its proposed Initial Public Offering (IPO) and should not be relied upon for any other purpose without our prior written consent.

#### **4. SCOPE**

All documents or facts that relate to or have a material bearing on the Purpose, and all documents which would fall within the scope of the due diligence request list provided to the Company, have been disclosed to us in entirety.

#### **Caveats and Disclaimers.**

*No reader should act on the basis of any statement contained herein without seeking professional advice, S Sivaraman expressly disclaim all and any liability to any person who has read this Report, or otherwise, in respect of anything, and of consequences of anything done, or omitted to be done by any such person in reliance upon the contents of this Report.*

*We acknowledge that this Report has been issued by us for discussion purposes and only for the benefit of the Company and should not be construed as a legal opinion.*

*The Report may not be relied upon by any other person for any other purpose, nor is it to be quoted or referred to in any public document or shown to, or filed with any government authority, agency or other official body without our specific prior written consent. This Report is specific for the Purpose referred in this Report. This Report is based on certain assumptions/understandings, and if the facts are different from our assumptions/ understandings, it could have material impact on our conclusions. Our views are not binding on any authority or court of law, and hence there can be no assurance that a position contrary to the views expressed herein will not be asserted by any authority and/or sustained by an appellate authority or a court of law.*

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**S SIVARAMAN**

**COMPANY SECRETARY IN PRACTICE**

**Membership Number: F2918**

**CoP Number: 27652**

**UDIN: F002918G001316175**

**Place: Chennai**

**Date: 23/09/2025**