

Date: May 29, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Madam/Sir,

Sub: Annual secretarial compliance report for the year ended March 31, 2025 as per regulation 24A of the SEBI (LODR) Regulations, 2015.

Please find enclosed the annual secretarial compliance report for the year ended March 31, 2025 issued by Nekkanti S.R.V.V.S. Narayana & Co., practising company secretaries pursuant to regulation 24A of SEBI (LODR) Regulations, 2015.

Kindly take the same on your records.

Thanking you,

For and on behalf of KLM Axiva Finvest Limited

Shibu Theckumpurath Varghese
Wholetime Director
DIN: 02079917

***SECRETARIAL COMPLIANCE REPORT OF M/S. KLM AXIVA FINVEST LIMITED
FOR THE YEAR ENDED 31ST MARCH, 2025***

We have examined:

- (a) all the documents and records made available to us and explanation provided by M/s. KLM Axiva Finvest Limited having CIN U65910TG1997PLC026983 and having registered office at P.N.39, D.N.8-13, 1st Floor, Ashoka Complex, Mythripuram Colony, Gayathri Nagar X Road, Vaishalinagar PO. Hyderabad – 500079, Telangana (“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 certification,

for the year ended 31st March, 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 Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, including: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(there were no events requiring compliance during the Review Period)**;
- (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 **(there were no events requiring compliance during the Review Period)**;
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021; **(there were no events requiring compliance during the Review Period)**;
- (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021
- (g) The 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:

Sl.No.	1
Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Appointment of company secretary as the Compliance Officer
Regulation / Circular No.	Reg. 6(1)
Deviations	The company has appointed a Company Secretary on 11 th March 2024 with a delay of 29 days which is supposed to be completed within 3 months from the date of the resignation of previous company secretary who resigned on 10 th November, 2023.
Action taken by	BSE Limited
Type of Action	Fine
Details of violation	Delay in filling the vacancy of Company Secretary
Fine Amount	₹29,000/-
Observations / Remarks of the Practising Company Secretary	Delay of 29 days in filling the casual vacancy
Management Response	The Company has taken all possible steps to fill the vacancy caused due to resignation of existing Company Secretary, but due to scarcity of experienced Company Secretaries in Kochi, the Company was able to fill the position with a slight delay
Remarks	The company has paid the fine imposed by the BSE Limited

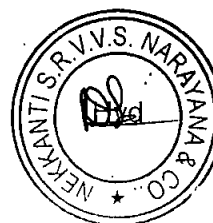
Sl.No.	2
Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Intimation to Stock Exchange
Regulation / Circular No.	Reg. 50(1)
Deviations	There was a delay of one day in intimation of Board Meeting held on 14 th November, 2024. The Company has intimated on 12 th November, 2024.
Action taken by	BSE Limited
Type of Action	Fine
Details of violation	Delay of one day in intimation of Board Meeting to the Stock Exchange.
Fine Amount	₹5,000/-
Observations / Remarks of the Practising Company Secretary	The Company has intimated to the Stock Exchange on 12 th November, 2024 for the Board Meeting held on 14 th November, 2024.
Management Response	The Company has stated that the delay was inadvertent and unintentional.
Remarks	The Company has paid a fine of ₹5,000/-.



Sl.No.	3
Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Grievance Redressal Mechanism
Regulation / Circular No.	Reg. 13(3)
Deviations	Delay in submission of statement on shareholders complaints for the period ended December, 2024.
Action taken by	BSE Limited
Type of Action	Fine
Details of violation	Non-submission of statement on shareholders complaints for the period ended December, 2024.
Fine Amount	₹19,000/-
Observations / Remarks of the Practising Company Secretary	The Company re-submitted the same on 7 th March, 2025 upon receiving an email from BSE
Management Response	The Company has submitted the same in XBRL on 3 rd January, 2025, but receipt was not generated. However, the Company has submitted it on the same day when it received email from BSE on 7 th March, 2025
Remarks	The Company has paid the fine of ₹19,000/-

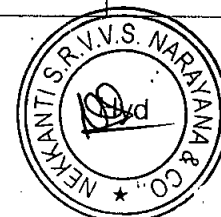
(b) The listed entity has taken the following actions to comply with the observations made in previous reports.

Sl.No.	1
Observations / Remarks of the Practising Company Secretary in the previous reports) (PCS)	Intimations / other submissions to stock exchange
Observations made in the secretarial compliance report for the year ended 31.03.2024	Delay in intimation of payment of Interest of NCDs
Compliance Requirement (Regulations / circulars / Guidelines including Specific clause)	Reg. 57(1)
Details of violation / Deviations and Actions taken / Penalty imposed, if any, on the listed entity	Delay in intimation of payment of Interest on NCDs for the month of January, 2023. The BSE has imposed a fine of ₹ 1,36,000.
Remedial actions, if any, taken by the listed entity	<p>The fine of ₹1,36,000 was imposed on the Company on March 2, 2023. The Company vide reply dated March 03, 2023 had requested for wavier to BSE.</p> <p>The BSE vide mail dated October 12, 2023 waived fines for 18 ISINs.</p> <p>However, the Company had already paid ₹1,360,000 as fines on August 10, 2023.</p>
Comments of the PCS on the actions taken by the listed entity	The receipt of the waiver letter by BSE indicates acceptance of the Company's justification, and hence, no further non-compliance remains outstanding for the said instance



We hereby report that, during the Review Period, the compliance status of the listed entity is appended as below:

Sl. 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	-
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 entity 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	-
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	Yes	-
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	The listed entity does not have material 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	-
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	-



Sl. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
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	- -
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 the fines imposed by the BSE Limited as stated in previous Clause (a)	Yes	-
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	-
13.	Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance observed

We further, report that compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations to the listed entity is 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 NEKKANTI S.R.V.V.S. NARAYANA & CO.

Company Secretaries

ICSI Unique Code: S2009AP122301



(NEKKANTI S.R.V.V.S. NARAYANA)

Proprietor

M.No.F7157, C.P.No.7839

P.R. No.1709/2022

ICSI UDIN: F007157G000458179

Date : 27th May, 2025

Place : Hyderabad

