

**Nahar****POLY FILMS LTD.**

Regd. Office & Corporate Office : 376, Industrial Area-A, Ludhiana - 141 003 (INDIA)  
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E-mail : secnel@owmnahar.com Website : www.owmnahar.com  
CIN No. : L17115PB1988PLC008820

NPFL/SD/2025-26/

23<sup>rd</sup> May, 2025

<b>Corporate Relations Department</b> <b>The BSE Limited</b> <b>25<sup>th</sup> Floor, P.J. Towers,</b> <b>Dalal Street,</b> <b>Mumbai – 400001</b> <b>SCRIP CODE: 523391</b>	<b>Corporate Listing Department</b> <b>The National Stock Exchange of India Limited</b> <b>Exchange Plaza, 5th Floor, Plot No. C/1, G-Block</b> <b>Bandra-Kurla Complex, Bandra (E)</b> <b>Mumbai – 400051</b> <b>SYMBOL: NAHARPOLY</b>
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**SUB: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2025**

Dear Sir,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Annual Secretarial Compliance Report issued by M/s P.S. Bathla & Associates, Practicing Company Secretaries for the year ended 31<sup>st</sup> March, 2025.

This is for your information and records please.

Thanking you.

Yours faithfully,

**FOR NAHAR POLY FILMS LIMITED**

**PRIYA**  
**(COMPANY SECRETARY)**

Encl. as above



**P.S. BATHLA & ASSOCIATES**  
**Company Secretaries**  
**S.C.O. 6, 3<sup>rd</sup> Floor**  
**Feroze Gandhi Market, Ludhiana-141001**  
**Ph. 0161-4416791**  
**E-mail: bathla7@gmail.com**

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**Annual Secretarial compliance report of Nahar Poly Films**  
**Limited for the year ended 31<sup>st</sup> March, 2025**

I Parminder Singh Bathla, Practicing Company Secretary, in the name of P S BATHLA & ASSOCIATES (FCS NO. 4391, Certificate of Practice No. 2585) have examined.

- a) All the documents and records made available to us and explanation provided by Nahar Poly Films Limited ("the listed entity").
- b) The filings/submissions made by the listed entity to the stock exchanges.
- c) Website of the listed entity.
- d) any other document/filing, as may be relevant, which has been relied upon to make this Report,

for the financial year ended 31<sup>st</sup> 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, include: -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (as applicable)
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (No such event occurred during the Review Period and thus not applicable)





- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (as applicable)
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (No such event occurred during the Review Period and thus not applicable)
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (No such event occurred during the Review Period and thus not applicable)
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (No such event occurred during the Review Period and thus not applicable)
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (as applicable)
- h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable; (as applicable)

and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

(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 Practicing Company Secretary	Management Response	Remarks
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 (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended	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 the PCS on the actions taken by the listed entity
N.A.						

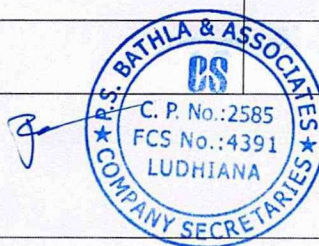
We hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

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 of India (ICSI).	Yes	---
2.	<u>Adoption and timely updation of the Policies:</u>  <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	Yes	---
3.	<u>Maintenance and disclosures on Website:</u>		





	<ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/information under a separate section on the website</li> <li>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.</li> </ul>	Yes	---
4.	<u>Disqualification of Director(s):</u>  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.	<u>Details related to subsidiaries of listed entities have been examined w.r.t.:</u>  (a) Identification of material subsidiary companies.  (b) Disclosure requirement of material as well as other subsidiaries.	(a) N.A.  (b) N.A.	(a) The Listed entity does not have any Material Subsidiary (b) The Listed entity does not have any Material as well as other Subsidiaries.
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 SEBI LODR Regulations, 2015.	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/during the financial year as prescribed in SEBI Regulations.	Yes	---
8.	<u>Related Party Transactions:</u>		





	<p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(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.</p>	<p>(a) Yes</p> <p>(b) N.A.</p>	<p>---</p> <p>b) Please refer point no. 8(a)</p>
9.	<p><u>Disclosure of events or information:</u></p> <p>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.</p>	Yes	---
10.	<p><u>Prohibition of insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	---
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	N.A.	No such action taken by SEBI or Stock Exchange(s) during the review period
12.	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>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</p>	N.A.	No such Resignation





	chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.		
13.	<u>Additional Non-compliances, if any:</u>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above.	N.A.	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.

*\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

**Dated: 22<sup>nd</sup> May, 2025**  
**Place: Ludhiana**  
**UDIN: F004391G000405011**

**For P. S. Bathla & Associates**  
**Company Secretaries**



**P.S. Bathla**  
**Proprietor**  
**CP No-2585**  
**M. No. 4391**  
**Peer Review No. 1306/2021**

### **Assumptions & Limitation of Scope & 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. Our examination was limited to the verification of procedures on random test basis.
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 Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A. (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. This Report is limited to the Statutory Compliances on laws/ regulations / guidelines listed in our report which have been complied by the Company up to the date of this Report pertaining to financial year ended March, 2025.
6. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

