



# R.C. Sharma & Associates

Company Secretaries

Mumba Dhaam, Block No. 30, Shop No. 218,  
Opp. Vikas Bhawan, Sanjay Place, Agra-282002  
Ph.: 0562-4012680 Mob.: 9319104242  
E-mail : rcsharmacs@yahoo.com

To,  
**HMA Agro Industries Limited**  
Add: 18A/5/3 Tajview Crossing Fatehabad  
Road, Agra, Uttar Pradesh-282001 India

Respected Sir/Mam,

## Annual Secretarial Compliance Report for the Financial Year 2025-26

We have been engaged by HMA Agro Industries Limited (herein after referred to as “the Company”) bearing CIN: L74110UP2008PLC034977 whose equity shares are listed on National Stock Exchange of India Limited (NSE) (Scrip Code: HMAAGRO), Bombay Stock Exchange Limited (Scrip Code: 543929) to issue the Annual Secretarial Compliance Report in terms of Regulation 24A(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with the Securities and Exchange Board of India Master Circular No. SEBI/ HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

It is the responsibility of the Management of the Company to maintain records, devise proper systems to ensure compliance with provisions of all applicable Securities and Exchange Board of India Regulations and Circulars / Guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable Securities and Exchange Board of India Regulations and Circulars / Guidelines issued thereunder from time to time and issue a report thereon.

Our examinations and verifications were conducted in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report is enclosed.

For R.C. Sharma & Associates  
Company Secretaries

  
Ramesh Chandra Sharma  
Proprietor  
FCS:5524, COP No.:7957  
ICSI UDIN: F005524H000292481  
Peer Review No. 6899/2025  
Date: 06.05.2026  
Place: Agra

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*Annual Secretarial Compliance Report  
of HMA Agro Industries Limited for The Financial Year 2025-2026*



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**ANNUAL SECRETARIAL COMPLIANCE REPORT OF HMA AGRO INDUSTRIES  
LIMITED FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

**(Pursuant to Regulation 24A (2) of the Securities and Exchange Board of India  
("SEBI") (Listing Obligations and Disclosure Requirements) Regulation, 2015)**

To,  
The Members,  
M/s. HMA Agro Industries Limited  
18A/5/3 Tajview Crossing Fatehabad  
Road, Agra, Uttar Pradesh- 282001 India

I, Ramesh Chandra Sharma, Proprietor of R.C. Sharma and Associates, Company Secretaries, have examined:

- all the documents and records made available to us and explanations provided by **HMA Agro Industries Limited ("the listed entity")**;
- the filings / submissions made by the listed entity to the stock exchanges;
- website of the listed entity;
- any other document/ filing, as may be relevant, which has been relied upon to make this Report/Certification;

**for the financial year ended 31<sup>st</sup> March, 2026 ("Review Period")**, in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the Regulations, Circulars, Guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), the 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:

- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable as there was no reportable event during the review period;**
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 - **Not Applicable as there was no reportable event during the review period;**





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- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- **Not Applicable as there was no reportable event during the review period;**
- (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable as there was no reportable event during the review period;**
- (g) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and Circulars / Guidelines issued thereunder;
- (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**not applicable to the listed entity during the review period**)
- (j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulation 2021; (**not applicable to the listed entity during the review period**)

Based on the above examination, I 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: - **Not Applicable**

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 (PCS)	Management Response	Remarks
<b>Not Applicable</b>										





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- (b) The listed entity has taken the following actions to comply with the observations made in previous reports: **Not Applicable**

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.... (The years are to be mentioned)	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
<b>Not Applicable</b>						

- (c) The compliance status of the listed entity with the requirements, is annexed as “Annexure-A” to the Report.

For R.C. Sharma & Associates  
Company Secretaries



Ramesh Chandra Sharma  
Proprietor  
FCS: 5524, COP. No.:7957  
ICSI UDIN: F005524H000292481  
Peer Review No. 6899/2025

Date: 06.05.2026  
Place: Agra



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## Annexure –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.	<b><u>Secretarial Standards:</u></b> 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	None
2.	<b><u>Adoption and timely updation of the Policies:</u></b> <ul style="list-style-type: none"><li>All applicable policies under SEBI Regulations are adopted with the approval of the Board of Directors of the listed entity.</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; timely updated as per the Regulations / Circulars / Guidelines issued by SEBI.</li></ul>	Yes	None
3.	<b><u>Maintenance and disclosures on Website:</u></b> <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	None
4.	<b><u>Disqualification of Director(s):</u></b> None of the Director(s) of the listed entity are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.	Yes	None





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5.	<b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b>  a) Identification of material subsidiary companies. b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	None
6.	<b><u>Preservation of Documents:</u></b>  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	None
7.	<b><u>Performance Evaluation:</u></b>  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 the SEBI Regulations.	Yes	The performance evaluation of the Board, Independent Directors and Committees was carried out during the financial year, including in the meetings of Independent Directors held on October 31, 2025 and March 14, 2026.
8.	<b><u>Related Party Transactions:</u></b>  (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 / <del>rejected</del> by the Audit committee.	Yes  Not Applicable	The Company duly obtained prior approval of Audit Committee and shareholders for related party transactions including material related party transactions, where ever deemed required/necessary.  No such cases during the review period.





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9.	<b><u>Disclosure of events or information:</u></b>  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	None
10.	<b><u>Prohibition of Insider Trading:</u></b>  The listed entity is in compliance with Regulations 3(5) & 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<b><u>Actions taken by SEBI or Stock Exchange (s), if any:</u></b>  No Action(s) 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 the Circulars/ Guidelines issued thereunder. (or)  The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes  Not Applicable	No Action has been taken by the authority during the period review.  No such cases during the review period.
12.	<b><u>Resignation of Statutory Auditors from the Listed Entity or its Material Subsidiaries:</u></b>  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 SEBI (LODR) Regulations, 2015 by the listed entity.	Not Applicable	No case of resignation of Statutory auditor from the listed entity or its material subsidiary during the review period.
13.	<b><u>Additional non-compliances observed:</u></b>  No additional non-compliances observed for any of the SEBI Regulation / Circular / Guidance note etc. except as reported above.	Yes	None





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14.	<p><b><u>Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of the LODR:</u></b></p> <p>The listed entity to comply with the following requirements for disclosure of Employee Benefit Scheme Documents;</p> <p>A. The scheme document shall be uploaded on the website of the listed entity after obtaining shareholder approval as required under SEBI (SBEB) Regulations, 2021.</p> <p>B. The documents uploaded on the website shall mandatorily have minimum information to be disclosed to shareholders as per SEBI (SBEB) Regulations, 2021.</p> <p>C. The rationale for redacting information from the documents and the justification as to how such redacted information would affect competitive position or reveal commercial secrets of the listed entity shall be placed before the board of directors for consideration and approval.</p>	NA	The Listed entity does not have any employee Stock Option Scheme
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For R.C. Sharma & Associates  
Company Secretaries



Ramesh Chandra Sharma  
Proprietor  
FCS:5524, COP.No.:7957  
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## Assumptions & Limitation of scope and Review:

a) **Responsibility of Management:**

The responsibility for compliance with applicable laws, rules, regulations, and standards, as well as for ensuring the authenticity and accuracy of all documents and information furnished, rests solely with the management of the listed entity.

b) **Responsibility of the Reviewer:**

Our responsibility is limited to reporting and certifying based on our examination of the relevant documents and information made available to us.

c) **Financial Records and Books of Accounts:**

We have not undertaken verification of the correctness, completeness, or appropriateness of the financial records and books of accounts of the listed entity, and such verification does not form part of the scope of this review.

d) **Purpose and Use of the Report:**

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.

For R.C. Sharma & Associates  
Company Secretaries



Ramesh Chandra Sharma ★  
Proprietor  
FCS:5524, COP.No.:7957  
ICSI UDIN: F005524H000292481  
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