



Midhuna K.C
M.Com., F.CS., M.B.A, IP
Practicing Company Secretary

Door No.23/1126.[Old No.18/21(16)], 11nd Floor, Fort Centre
Stadium Bye-pass Road, Stadium Bye-pass Jn.
Palakkad-678 001
Mob: 9995217298, Office: 8592029444
E-mail: gsassociatespkd@gmail.com
csmidhuna@gmail.com

Form No. MGT-8

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies
(Management and Administration) Rules, 2014]

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

I have examined the registers, records and books and papers of **MALABAR CEMENTS LIMITED** (having CIN No. U26941KL1978SGC002975) (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made there under for the financial year ended on 31st March, 2024. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished by the company, its officers, and agents, I certify that:

- A. The Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
- B. During the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under, in respect of the following subject to the reporting made hereunder:
 1. The status of the company under the Act is 'Active' and the Company is 'ACTIVE compliant'.
 2. The Company has complied with provisions of the Act & Rules made there under in respect of maintenance of registers and records and making entries therein within the time prescribed therefore. Fixed Asset Register is maintained in the electronic form and its updations are integrated with the Accounting Software employed in the organization so we are unable to comment on the above.
 3. Other than the points mentioned below, the Company has complied with provisions of the Act & Rules made there under in respect of filing of forms and returns as stated in Annexure-1 with the Registrar of Companies.



Ernamkulam office, 39/4781, Thoufee Complex, 2nd Floor, M.G Road, Ravipuram, Cochin- 682 016, Tel: 2351716, 2366904
Mob: 98470 22564, Resi: 2317059. Email: kpgmohan@gmail.com

Calicut Office: Karunalayam, Opp. Malabar Christian College, Wayanad Road, Calicut - 673 001
Ph: 0495-2762338, 2762239. Mob: 98471 38005, E-mail: kpsatheesanfcs@gmail.com

Kannur Office: Door No. PPXVI/241. Casa Marina Complex, 1st Block, 11nd Floor, Near AKG Hospital.
Talapp, Kannur-4, Ph: 0497-2713848, 9895259700, E-mail: cssandeeps@gmail.com

Trivandrum Office: No.78, 1st Floor, M.P.Appan Road, Vazhuthacaud, Thiruvananthapuram-695 014
Ph: 0471-2320394

- a) *The company has filed the Form for filing Financial Statements (AOC-4 XBRL) pursuant to the provisions of Section 137(1) of the Companies Act, 2013 for the year ended 31/03/2023 with additional fees.*
- b) *As per section 184 of the Act the disclosure of interest shall be received from all directors on or before the first board meeting held in the financial year. However, the Company has not received disclosure of interest in Form MBP-1 from Shri. Harikishore Subramanian (Holding DIN: 06622305) and Shri. Jayan Parameswaran Pillai Velantayyathu (Holding DIN 09773694) Directors on or before the first Board Meeting held on 21.06.2023 during the year under the report.*
- c) *The cost audit statement for the financial year 2022-23 was approved by the board vide its meeting dated on 20.09.2023 further, the cost audit report for the aforesaid financial year were submitted by the cost auditor on 17.10.2023, which is beyond the prescribed period of 180 days from the closure of the respective financial year as stipulated under sub-rule 5 of Rule 6 of Companies (Cost Records and Audit) Rules, 2014. However, the Company has filed the cost audit report in form CRA – 4 on 19.10.2023 for the financial year 2022-2023 which is within 30 days from the date of receipt of the cost audit report as required under Rule 6 of Companies (Cost Records and Audit) Rules 2014.*

The Company was not required to file any returns or obtain any orders from the Regional Director, Central Government, Tribunal, Court or other Authorities during the financial year.

4. The Company has complied with provisions of the Act and Rules made there under in respect of calling/convening/holding meetings of the Board of Directors or its committees and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings and the proceedings have been properly recorded in the Minutes Book/Registers maintained for the purpose and the same have been signed.
5. The Company, being an unlisted Government public Company, has not closed its Register of members during the financial year, since the same was not applicable.
6. As per the Audited Financial Statements of the Company for the financial year ended 31st March 2024 and according to the information and explanations provided by the Management and it's officials, The Company has not advanced any loans to its directors or persons or firms or companies referred to under Section 185 of the Act.
7. According to the information and explanations provided by the Management



and its officials, the Company has not entered into transactions with related parties falling within the provisions of Section 188 of the Companies Act, 2013.

8. There is no allotment or share transfer or transmission or buy back of securities during the year under report.
9. There were no transactions necessitating the company to keep in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares.
10. The Company was not required to transfer any amount to the Investor Education and Protection Fund as there were no amounts due for transfer under any of the heads as specified under Section 125 of the Act during the financial year.
11. The Company has complied with provisions of the Act & Rules made there under in respect of signing of audited financial statements as per the provisions of Section 134 of the Act and report of directors is as per sections (3), (4) and (5) thereof. However, due to the fact that the Company is a completely owned State Government Company, the Comptroller and Auditor General of India (C&AG) has mandated that comments be made on the Company's financials prior to the Annual General Meeting.
12. The Company has complied with the provisions of the Act & Rules made there under in respect of constitution/appointment/re-appointments/retirement/filling up of casual vacancies/disclosure of directors, Key Managerial Persons and the remuneration paid to them.
13. Since the Company is a Government company, the appointment of auditor is done by the Comptroller and Auditor General of India in terms of section 139 (5) of the Act.
14. According to the information and explanations provided by the Management, the Company was not required to take any approvals from the Central Government, Tribunal, Regional Director, Court or such other authorities under the various provisions of the Act.
15. As per the Audited Financial Statements of the Company for the financial year ended 31st March 2024 and according to the information and explanations provided by the Management, the Company has not accepted/renewed any deposits, nor was it required to repay any deposits;
16. The Company has complied with the provisions of the Act & Rules made there under in respect of borrowings from its directors, members, public financial institutions, banks and others and creation/modification/satisfaction of charges in that respect, wherever applicable.



17. As per the Audited Financial Statements of the Company for the financial year ended 31st March 2024 and according to the information and explanations provided by the Management, the Company has complied with the provisions of Section 186 with regard to loans and investments made by the company wherever applicable. As per note no 35.14 no new inter corporate loan was sanctioned during the year under report.
18. The Company has not altered provisions of the Memorandum and/ or Articles of Association of the Company;

Place: PALAKKAD

Date: 19/12/2024

UDIN: F007872F003433448

PEER REVIEW CERTIFICATE NUMBER: 4077/2023

Midhuna
MIDHUNA. K.C
M.Com, F.C.S, M.B.A
Practising Company Secretary
Door No: 18 21 (16), 11nd Floor, Fort Centre
Stadium Bye- pass Junction
Palakkad- 01, Ph: 0491- 2501414
C.P. No: 8761

ANNEXURE- 1

Forms and Returns as filed by the Company with the Registrar of Companies during the financial year ending 31-03-2024

SL. NO.	FORMS	DATE OF FILING	PURPOSE OF FILING	WHETHER FILED WITHOUT FINE
1.	MGT-14	11/04/2023	Filed for approve the Draft Director Report for the Financial Year 2021-22	YES
2.	MGT-14	11/04/2023	Filed for conducting AGM through video conferencing mode.	YES
3.	DIR-12	09/05/2023	Cessation (Vacation of office) of Mrs Preeja (DIN: 08490779) Director of the Company with effect from 19/04/2023	YES
4.	MGT-14	14/07/2023	Appointment of Mrs Midhuna K.C(Membership No 7872)as Secretarial Auditor of the Company for the FY 2023-24	YES



5.	CRA-2	19/07/2023	Intimation for Appointment of Mr RAKHESH R WARRIER (Membership No: 26732) as Cost Auditor of the company for the FY 2023-24	YES
6.	MGT-14	19/07/2023	Appointment of M/s. K.Vijayakumar & Co as the Internal Auditor of the company for the FY 2023-24	YES
7.	DIR-12	12/08/2023	For filing Cessation of Director's Mr. SUBHASHCHANDRA BOSE SAHADEVAN (DIN: 07915986) and Mr. SARASWATHY BHASKARAN PILLAI RAJU (DIN : 07916035) From the Company with effect from 03/06/2023	NO
8.	AOC-4 XBRL	11/08/2023	For filing XBRL document in respect of financial statements and other documents with the Registrar for the financial year 2021-2022.	NO



9.	MGT-14	14/10/2023	Adoption of Accounts for the FY 2022-23	YES
10.	DIR-12	14/10/2023	Appointment of Mr. MURALEEDHARAN NAIR NARAYANAPANICKER GOWRIAMMA (DIN: 10270357) as the Director of the Company.	NO
11.	CRA-4	19/10/2023	Filed Cost Audit Report with the Central Government	YES
12.	MGT-14	29/10/2023	Filed for conducting AGM through video conferencing mode.	YES
13.	MGT-7	28/11/2023	For filing annual returns for the financial year 2022-2023.	YES



14.	MGT-14	31/01/2024	For Reappointment of HARIKUMAR.K as Managing Director with effect from 01/12/2023.	YES
15.	ADT-1	01/02/2024	Appointment of K.S.G.SUBRAMANYA M & CO. as Auditor of the Company for the FY 2023-24	NO
16.	DIR-12	08/02/2024	Retirement of Managing Director Mr KRISHNAN HARIKUMAR (DIN: 00388466) and Appointment of Mr CHANDRABOSE JANARDHANAN (DIN: 07690271) as Managing Director of the Company.	YES

Place: PALAKKAD
Date: 19/12/2024
UDIN: F007872F003432920
PEER REVIEW CERTIFICATE NUMBER: 4077/2023

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