



FORM NO. MR-3
SECRETARIAL AUDIT REPORT

Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

(FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026)

To,
The Members,
PURV FLEXIPACK LIMITED
(CIN- L25202WB2005PLC103086)
ANNAPURNA APARTMENT
SUITE 1C 1ST FLOOR
23 SARAT BSOE ROAD
KOLKATA 700020

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s **PURV FLEXIPACK LIMITED** (hereinafter called the "Company") **(CIN- L25202WB2005PLC103086)** for the financial year ended 31st March, 2026. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon;

Based on my verification of company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering 1st April, 2025 to 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and Compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter;

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the audit period **1st April, 2025 to 31st March, 2026** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; *(Not Applicable to the Company during the Audit period under review)*
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -



- (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015
 - (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
 - (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; *(Not Applicable to the Company during the Audit Period)*
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *(Not Applicable to the Company during the Audit Period)*
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *;(Not Applicable as the Company has not issued any debt securities during the Audit Period)*
 - (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; *(Not Applicable as the Company is not Registrar to an issue and Share Transfer Agent during the financial year)*
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; *;(Not Applicable as the Company has not delisted its equity shares from any stock exchange during the Audit Period)*
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *(Not Applicable as the Company has not bought back any of its securities during the Audit Period)*
 - (j) The Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018 *(To the extent applicable);*
 - (k) The Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (vi) I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

I am of the opinion that the management has complied with the following laws specifically applicable to the Company: -

- (a) Income Tax Act, 1961
- (b) The Employee's State Insurance Act, 1948
- (c) The Employee's Provident Fund and Miscellaneous Provisions Act, 1952
- (d) The Child Labour (Prohibition and Regulation) Act 1986.
- (e) The Equal Remuneration Act, 1976.
- (f) The Industrial Dispute Act, 1947
- (g) The Maternity Benefit Act 1961



- (h) The Minimum Wages Act, 1948
- (i) The Payment of Bonus Act, 1965
- (j) The Payment of Gratuity Act, 1972
- (k) The Payment of Wages Act, 1936.
- (l) The Apprentices Act, 1961
- (m) The Shop & Establishment Act, 1963.
- (n) The Legal Metrology Act, 2009 and Rules made thereunder

I have also examined compliance with the applicable clauses of followings:

1. Secretarial Standards with respect to meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India;

2. Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulation, 2015 "SEBI (LODR)".

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

- The Board of Directors of the Company is duly constituted with the proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There was no change in the Composition of the Board of Directors that took place during the period under review and the composition of Board of Directors of the Company is in line with the provision of The Companies Act, 2013;
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting;
- As per the minutes of the Board duly recorded and signed by Chairman, the decisions of the Board were with requisite majority.
- The agenda items are deliberated before passing the same and the views / observations made by the Directors are recorded in the minutes.
- During the Year under review Company was allotted 20,24,370 No's of Equity Shares on Preferential allotment basis upon conversion of outstanding unsecured loan to Cool Caps Industries Ltd (Subsidiary Company).



K.BOTHRA & ASSOCIATES
Company Secretaries

121 Netaji Subhash Road
6th Floor Unit: 64
Kolkata 700 001

- Company has called Extra Ordinary General Meeting on 19th March, 2026 seeking approval from member for appointment of Statutory Auditor M/s V.Singhi & Associates, pursuant to resignation of Previous Auditor M/s Keyur Shah & Associates (Mid Term Resignation)

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

I further report that during the audit period, there were no specific events or actions which might have a bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

**For K. Bothra & Associates.
(Company Secretaries)**

**Date: 01.09.2026
Place: Kolkata
UDIN: A037452H001328687**

**Kuldeep Bothra
(Proprietor)
C. P. No.15159
ACS No. 37452
Peer Review No 2118/2022**

This report is to be read with our letter of even date which is annexed as Annexure 1 and forms an integral part of this report.

'Annexure -1'

**To,
The Members,
PURV FLEXIPACK LIMITED
(CIN- L25202WB2005PLC103086)
ANNAPURNA APARTMENT
SUITE 1C 1ST FLOOR
23 SARAT BSOE ROAD
KOLKATA 700020**



K.BOTHRA & ASSOCIATES
Company Secretaries

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6th Floor Unit: 64
Kolkata 700 001

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. 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 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.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**For K. Bothra & Associates.
(Company Secretaries)**

**Date: 01.09.2026
Place: Kolkata
UDIN: A037452H001328687**

**Kuldeep Bothra
(Proprietor)
C. P. No.15159
ACS No. 37452
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