



L.D. Reddy & Co

Company Secretaries
Insolvency Professionals

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L. Dhananjay Reddy B.Com,LL.B., ACS.

To,

The Members,

Kaveri Seed Company Limited

CIN: L01120TG1986PLC006728

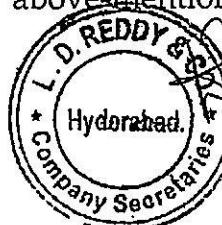
#1-7-36 to 42, Sardar Patel Road,
Secunderabad – 500 003,
Telangana, India

SUB: SECRETARIAL AUDITOR'S CERTIFICATE ON IMPLEMENTATION OF SHARE BASED EMPLOYEE BENEFIT SCHEMES IN ACCORDANCE WITH THE SECURITIES AND EXCHANGE BOARD OF INDIA (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 AND TERMS OF RESOLUTIONS OF THE COMPANY PASSED BY THE SHAREHOLDERS OF THE COMPANY.

I, L. Dhananjaya Reddy, Company Secretary in Practice have been appointed as the Secretarial Auditor of Kaveri Seed Company Limited ("the Company"), (CIN: L01120TG1986PLC006728) and having its registered office at 1-7-36 to 42, Sardar Patel Road, Secunderabad, Telangana-500003, India vide a resolution passed at its meeting of the Board of Directors of the Company held on 12th August, 2024 for the financial year 2024-25. This certificate is issued under Regulation 13 of the Securities Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended from time to time (herein referred as "SEBI Regulations") for the year ended 31st March, 2025 and is required to place before the shareholders at each Annual General Meeting, a certificate from the Secretarial Auditors of the Company that the schemes have been implemented in accordance with these regulations and in accordance with the terms of the resolutions passed by the members of the Company.

Management's Responsibility:

1. The Company's management is responsible for compliance of conditions for implementation of ESOP schemes in accordance with the SEBI Regulations and the resolutions passed by the members of the Company. This responsibility includes the design, implementation, and maintenance of ESOP Schemes relevant to the compliance of the conditions. The management's responsibility includes collecting, collating and validating data and designing, implementing and monitoring of the process suitable for ensuring compliance of the ESOP Schemes with the above-mentioned SEBI Regulations.



2. Management is also responsible for maintaining the information and documents, which are required to be kept and maintained under the relevant laws and regulations and for providing all relevant information to the SEBI.

Secretarial Auditor's Responsibility:

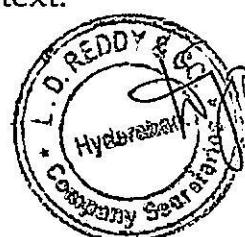
- 3. Pursuant to the SEBI Regulations, it is my responsibility to provide reasonable assurance that the ESOP Schemes have been implemented in accordance with these SEBI Regulations and in accordance with the resolutions passed by the Shareholders of the Company in the Annual General Meeting/Postal Ballot.
- 4. I have not performed an audit, the objective of which is the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, I do not express such an opinion.
- 5. I have, for the purpose of issuing this certificate, examined:

Kaveri Seed Employee Stock Option Plan 2018 (ESOP 2018) and Kaveri Seed Employee Stock Option Plan 2024 (ESOP 2024) and the certified copies of the resolutions passed by the members of the Company.

Opinion:

- Based on the examination carried out by me and the information and explanations provided to me, I certify, to the best of my knowledge and belief, that the following Scheme(s) have been implemented, from the date of approval before the shareholders, in accordance with the requirements of the SEBI Regulations and terms of the resolutions passed in the Company's general meeting and that the issue is being made in strict compliance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
- Kaveri Seed Employee Stock Option Plan 2018 (ESOP 2018) and the certified copies of resolutions passed by the shareholders through Postal Ballot on 19th July 2018.
- Kaveri Seed Employee Stock Option Plan 2024, (ESOP 2024) which was approved in the 37th Annual General Meeting held on 30th September, 2024.

I confirm that the information in this certificate is true and fair / correct and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.



Assumption & Limitation of Scope and Review:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Board of Directors of the Company.
2. Our responsibility is to give certificate based upon our examination of relevant documents and information. It is neither an audit nor an investigation.
3. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
4. This certificate is solely for your information, and it is not to be used, circulated, quoted, or otherwise referred to for any purpose other than for the Regulations.

Place: Hyderabad

Date: 08.09.2025

For L.D.Reddy & Co.,
Company Secretaries

L. Dhananjaya Reddy
(Proprietor)
CP. NO.3752
M.No.:13104
UDIN: A013104G001205240

