NFL
NATIONAL FITTINGS LIMITED™

NATIONAL FITTINGS LIMITED

CIN : L29199GJ1993PLC177328 • GSTIN : 33AAACI4737M1ZG

Finishing Division : 112 Madhapur Road, Kaniyur, Coimbatore - 641 659, TN, India.
Ph : +91 99432 93000,email : nationalfittingsltd@gmail.com

Compliance report to be submitted along with the draft Scheme

It is hereby certified that the draft Scheme of Amalgamation of Avisa Private Limited ("**Avisa**" or "**Transferor Company 1**") and Banil Casting Private Limited ("**Banil**" or "**Transferor Company 2**"), collectively referred to as "**Transferor Companies**", with and into National Fittings Limited ("**NFL**" or "**Transferee Company**" or "Company") **(collectively referred to as "Companies") and their respective shareholders and creditors** pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("**Scheme**") does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular no. SEBI/ HO/ CFD/ POD-2/ P/ CIR/ 2023/ 93 dated 20th June 2023 as amended ("**SEBI Scheme Circular**"), including the following:

SL	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Complied
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Complied The draft Scheme does not in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange.
Requirements of this circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied All the prescribed documents under Part (I) (A)(2) (a)-(k) of the SEBI Circular are being submitted, in addition to this Compliance Report.

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SL	Reference	Particulars	Remarks
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	The Company undertakes to comply with the provisions of conditions for the draft Scheme of Amalgamation involving unlisted entity, as applicable.
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Complied The valuation report dated 22nd May, 2026 issued by Anurag Singal, a Registered Valuer (IBBI Registration No. IBBI/RV/06/2022/14679), is being submitted. (***Refer Annexure 2A)***
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied The certificate dated 22nd May 2026 from statutory auditors is being submitted. (***Refer Annexure 9)***
(e)	Para (I)(A)(10)	Provision of approval of public shareholders through e-voting	The Company undertakes to comply with this provision while seeking shareholders' approval.

For National Fittings Limited,

S Aravinthan
Compliance Officer
Membership no: ACS 18036

Arpit Agarwal
Managing Director
DIN: 07218632

Place: Coimbatore
Date: 25th May 2026

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Certified that the transactions/ accounting treatment provided in the draft Scheme of Amalgamation involving Avisa Private Limited and Banil Casting Private Limited with and into National Fittings Limited and their respective shareholders and creditors are in compliance with all the Accounting Standards applicable to a listed entity.

For National Fittings Limited,

J Saravanan
Chief Financial Officer

Arpit Agarwal
Managing Director
DIN: 07218632

Place: Coimbatore
Date: 25th May 2026