

# BENGAL & ASSAM COMPANY LIMITED

CIN: L67120WB1947PLC221402 Website: [www.bengalassam.com](http://www.bengalassam.com)  
Regd. Office: 7, Council House Street, Kolkata, West Bengal – 700001  
Tel.: 033-22486181 Fax: 033-22481641 E-Mail: [dswain@jkm.com](mailto:dswain@jkm.com)

Admin Office: Patriot House, 4<sup>th</sup> Floor, 3, Bahadur Shah Zafar Marg, New Delhi-110002

## NOTICE OF POSTAL BALLOT

(Pursuant to Section 110 of the Companies Act, 2013)

Notice is hereby given to the Members of the Company pursuant to the provisions of Sections 108 and 110 of the Companies Act, 2013 (the Act) read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 and other applicable laws and regulations, including statutory modification(s) or re-enactment(s) thereof, if any, that the resolution appended below is proposed to be passed as Special Resolution by the Members of the Company by way of Postal Ballot only through electronic voting (Remote e-voting):

### **To consider and, if thought fit, to give assent or dissent to the following Special Resolution:**

“RESOLVED that pursuant to the provisions of Sections 12, 13 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Incorporation) Rules, 2014 or statutory modification(s) or re-enactment (s) thereof, if any, and approval of the Central Government through Regional Director, Eastern Region, Ministry of Corporate Affairs and/or any other appropriate authority, as may be prescribed from time to time, the Registered Office of the Company be shifted from “the State of West Bengal” to “the State of Haryana” and that the existing Clause 2 of the Memorandum of Association of the Company be substituted by the following Clause:

### **“2. The Registered Office of the Company will be situated in the State of Haryana.”**

RESOLVED FURTHER that the Board of Directors of the Company (hereinafter referred to as “the Board”, which term shall be deemed to include any Committee constituted by the Board) be and is hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary and/or expedient to give effect to the above Resolution without being required to seek any further consent or approval of the Members of the Company.”

### **Regd. Office:**

7, Council House Street,  
Kolkata, West Bengal-700001  
Date: 13<sup>th</sup> February, 2026

### **By Order of the Board**

**Dillip Kumar Swain**  
Company Secretary

### **Notes:**

1. Statement pursuant to Section 102 of the Companies Act, 2013 (Act) setting out material facts in respect of the Resolution mentioned in this Postal Ballot Notice, is annexed hereto.
2. In conformity with the applicable provisions of the Act and the Rules made thereunder read with General Circular No(s) 14/2020 dated 8th April 2020, 17/2020 dated 13th April 2020, 20/2020 dated 5th May 2020, 22/2020 and the latest being circular no. 03/2025 dated 22nd September, 2025 issued by the Ministry of Corporate Affairs (collectively ‘MCA Circulars’), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR, 2015”) as amended from time to time and as per Secretarial Standard-2 on General Meetings (“SS-2”) issued by the Institute of Company Secretaries of India (“ICSI”) as amended and pursuant to other applicable provisions, if any, for the time being in force, the resolution as set out in this Postal Ballot Notice is required to be passed by the Members by means of Postal Ballot through Remote e-voting only. Members are requested to carefully read the instructions for Remote e-voting given in the notes forming part of this Notice and communicate their assent or dissent through Remote e-voting only.

3. Further, in conformity with the applicable provisions of the Act and the Rules made thereunder read with MCA Circulars, this Notice of Postal Ballot is being dispatched only through electronic mode to those Members whose email addresses are registered with the Company/National Securities Depository Limited ('NSDL')/Central Depository Services (India) Limited ('CDSL') collectively ("Depositories")/Company's Registrar and Share Transfer Agent ('RTA'). Dispatch shall be deemed to be completed on the day on which communication for Postal Ballot has been sent by e-mail to the Members of the Company at their registered e-mail addresses. In terms of the said MCA Circulars, the requirement of sending copy of physical Notice of Postal Ballot along with the Postal Ballot Forms has been dispensed with till further order. Accordingly, the Company has not dispatched physical copies of Notice of Postal Ballot and Postal Ballot Forms to any Member. Members who may not have received this Notice due to non-registration of their e-mail addresses with the Company's RTA/Depositories shall be entitled to vote in accordance with the process given in this Notice and are requested to register their e-mail addresses with the Company/Depositories/RTA. Any Member desirous of obtaining physical copy of Notice of Postal Ballot may send request at [dswain@jkm.com](mailto:dswain@jkm.com)/[ajay.tiwari@jkm.com](mailto:ajay.tiwari@jkm.com) mentioning his Folio No./DPID-Client ID and complete Postal Address including the e-mail address.
4. The Notice of Postal Ballot is also placed on the website of the Company at <https://www.bengalassam.com> and website of the stock exchange, i.e. at [www.bseindia.com](http://www.bseindia.com) and on the website of Depository i.e. Central Depository Services (India) Limited (CDSL) at [www.evotingindia.com](http://www.evotingindia.com).
5. All the material documents referred to in the Postal Ballot Notice and Statement pursuant to Section 102 of the Act, will be available for inspection electronically on all working days during business hours between 11.00 A.M. to 5.00 P.M., from the date of circulation of this Postal Ballot Notice until the last date of Remote e-voting i.e. 5<sup>th</sup> April, 2026. Members seeking to inspect such documents can send e-mail to [dswain@jkm.com](mailto:dswain@jkm.com)/[ajay.tiwari@jkm.com](mailto:ajay.tiwari@jkm.com) mentioning the Folio No./ DPID-Client ID.
6. Institutional/Corporate Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG Format) of their respective Board or Governing Body's Board Resolution/Authorization etc., authorising their representatives to vote through Remote E-voting. The said Resolution/Authorization shall be sent at [dswain@jkm.com](mailto:dswain@jkm.com) or [ajay.tiwari@jkm.com](mailto:ajay.tiwari@jkm.com).
7. **Instructions for Remote e-voting:** In Compliance with the aforesaid applicable provisions of the Act read with relevant Rules, MCA Circulars, SEBI LODR, 2015 and SEBI Circulars, Members are provided with the facility to exercise their votes electronically through the E-voting services provided by the Central Depository Services (India) Limited (CDSL) on the Resolution set forth in this Notice of Postal Ballot. The Remote e-voting period begins on **Saturday, 7<sup>th</sup> March, 2026, 10:00 A.M. and ends on Sunday, 5<sup>th</sup> April, 2026, 5:00 P.M.** During this period, Members of the Company holding equity shares either in physical form or in dematerialized form, as on the **cut-off date i.e., Friday, 27<sup>th</sup> February, 2026** may cast their vote through electronic means in the manner given hereunder. The e-voting module shall be disabled by CDSL for voting thereafter.
8. The voting rights of Shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date i.e. Friday, 27<sup>th</sup> February, 2026.
9. Resolution passed (if passed by requisite majority) by the Members through Postal Ballot are deemed to have been passed at a General Meeting of the Members convened in that behalf.
10. Any person, who acquires shares of the Company and become Shareholders of the Company after dispatch of the Notice of Postal Ballot and holding shares as on the cut-off date may follow the same instructions as mentioned above for e-voting. A person who is not a Shareholder as on the cut-off date should treat the Notice for information purpose only.
11. The Board has appointed Shri Amar Nath Jaiswal, (Certificate of Practice No. 14629) Partner of NNA & ASSOCIATES, Company Secretary in Practice, as Scrutinizer for conducting the postal ballot though Remote e-voting in a fair and transparent manner.

12. Voting rights in the Postal Ballot cannot be exercised by a proxy.
13. The Scrutinizer shall, immediately after the conclusion of Remote e-voting, count the votes cast through Remote e-voting in the presence of at least two witnesses not in the employment of the Company and make Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman of the Company or a person authorized by him in writing, who shall countersign the same. The Chairman or a person authorized by him in writing shall declare the result of the voting on or before 7<sup>th</sup> April, 2026 i.e. not later than two working days of the conclusion of Remote e-voting.
14. The results declared along with the Scrutinizer's Report shall be placed on the Company's website [www.bengalassam.com](http://www.bengalassam.com) and on the website of CDSL at [www.evotingindia.com](http://www.evotingindia.com) and shall simultaneously be forwarded to BSE Ltd. The results of the voting will also be displayed at the Notice Board of the Registered Office and Administrative Office of the Company.

**15. The Instructions For Shareholders for Remote E-Voting are as under:**

- (i) Pursuant to Regulation 44 of the Listing Regulations read with relevant SEBI Circulars, all individual shareholders holding equity shares of the Company in demat mode can cast their vote, by way of a single login credential, through their demat accounts/websites of Depositories/ Depository Participants.
- (ii) Shareholders are advised to register/ update their mobile number and email Id in their demat accounts in order to access Remote e-Voting facility.

**Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.**

Pursuant to the aforesaid SEBI Circulars, login method **for Individual Shareholders holding shares in demat mode** for e-voting is given below:

Type of Members	Login Method
Individual Shareholders holding shares in Demat mode with CDSL	<ol style="list-style-type: none"> <li>1. Users who have opted for CDSL's Easi/Easiest facility can login, through their existing User ID and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token)Tab.</li> <li>2. After successful login, the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by the Company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting his vote during the Remote e-Voting period. Additionally, there are also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-voting service providers' website directly.</li> <li>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login and My Easi-New (Token) Tab and then click on registration option.</li> <li>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile Number &amp; email Id as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>

Individual Shareholders holding shares in demat mode with NSDL	<ol style="list-style-type: none"> <li>1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsd.com">https://eservices.nsd.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the Remote e-Voting period .</li> <li>2. If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsd.com">https://eservices.nsd.com</a>. Select “Register Online for IDeAS “Portal or click at <a href="https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3. Alternatively, visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsd.com/">https://www.evoting.nsd.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the Remote e-Voting period.</li> </ol>
Individual Shareholders (holding shares in demat mode) login through their <b>Depository Participants</b>	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the Remote e-Voting period.

**Important note:** Individual Shareholders who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website(s).

**Help desk for Individual Shareholders holding shares in demat mode for any technical issues related to login through Depository i.e., CDSL and NSDL.**

**CDSL:** [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at 1800 2109911 and

**NSDL:** [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in) or call at toll free no.: 022-48867000 and 022-24997000

**Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.**

- 1) The Shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com)
- 2) Click on “Shareholders/Members” module.
- 3) Now enter your User ID
  - a) For CDSL: 16 digits beneficiary ID,
  - b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

- 4) Next enter the Image Verification code as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	<b>For Physical Shareholders and other than individual Shareholders holding shares in Demat Form.</b>
PAN	<p>Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat Shareholders as well as physical Shareholders)</p> <ul style="list-style-type: none"> <li>• Shareholders who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li> <li>• In case the sequence number is less than 8 digits, enter the applicable number of 0's before the sequence number and after the first two characters of the name in CAPITAL letters e.g., if your name is Ramesh Kumar and sequence number is 1, then enter RA00000001 in the PAN field.</li> </ul>
Dividend Bank Details OR Date of Birth	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. If both the details are not recorded with the depository or company, please enter the Folio Number in the Dividend Bank details field.

- (iii) After entering these details appropriately, click on "SUBMIT" tab.
- (iv) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, Shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (v) For Shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (vi) Click on the EVSN relevent for "Bengal & Assam Company Limited".
- (vii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (viii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (ix) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (x) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xi) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xii) If a demat account holder has forgotten the login password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xiii) There is also an optional provision to upload BR/POA, if any uploaded, which will be made available to the Scrutinizer for verification.

**(xiv) Additional Facility for Non – Individual Shareholders and Custodians – For Remote E-Voting only.**

- Non-Individual Shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically and can be delinked in case of any wrong mapping.
- It is mandatory that a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non Individual Shareholders are required to send the relevant Board Resolution/Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company by e-mail at [dswnain@jkmall.com](mailto:dswnain@jkmall.com), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

**A. Process for those Shareholders whose Email/Mobile No. are not registered with the Company/ Depositories.**

- (i) For Physical shareholders - please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card), by email to the Company at [dswnain@jkmall.com](mailto:dswnain@jkmall.com) or [ramap@alankit.com](mailto:ramap@alankit.com).
- (ii) For Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting.

**B. OTHER INSTRUCTIONS:**

- (i) If you have any queries or issues regarding E-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at 1800 21 09911.
- (ii) All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL) Central Depository Services (India) Limited, A Wing, 25<sup>th</sup> Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call on toll free no. 1800 21 09911.

**Statement under Section 102 of The Companies Act, 2013**

The Company was incorporated in the year 1947. The Registered Office of the Company is presently located at 7, Council House Street, Kolkata, West Bengal – 700001.

The Board of Directors at its Meeting held on 13<sup>th</sup> February, 2026, has proposed to shift the Registered Office of the Company from the State of West Bengal to the State of Haryana, for administrative convenience and for improving operational efficiency, subject to requisite approval of the shareholders, the Central Government and/or any other appropriate authority.

In terms of Sections 12 and 13 of the Companies Act, 2013, read with Companies (Incorporation) Rules, 2014, shifting of the Registered Office of the Company from one state to another i.e. from the State of West Bengal to the State of Haryana and amendment in Clause 2 of the Memorandum of Association of the Company, requires approval of Shareholders by way of Special Resolution and the Central Government and/or any other appropriate authority. Further, in terms of Section 110 of the Companies Act, 2013, read with Companies

(Management and Administration) Rules, 2014, shifting of Registered Office of the Company as aforesaid, requires approval of the Members by means of Special Resolution passed through postal ballot.

The proposed change will in no way be detrimental to the interest of any member of public or any other person in any manner whatsoever and shall in no manner adversely affect the creditors or operations or employees of the Company.

The Board recommends the aforesaid resolution for approval of Members by means of Special Resolution through postal ballot.

All the material documents referred to in the Postal Ballot Notice and Statement pursuant to Section 102 of the Act, will be available for inspection electronically on all working days during business hours between 11.00 A.M. to 5.00 P.M., from the date of circulation of this Postal Ballot Notice until the last date of Remote e-voting.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives are concerned or interested, financially or otherwise, in the aforesaid resolution except to the extent of their shareholding in the Company, if any.

**Regd. Office:**

7, Council House Street,  
Kolkata, West Bengal-700001  
Date: 13<sup>th</sup> February, 2026

**By Order of the Board**

**Dillip Kumar Swain**  
Company Secretary

