

# BENGAL & ASSAM COMPANY LIMITED

Secretarial Deptt. : 'Gulab Bhawan', 3<sup>rd</sup> Floor, 6A, Bahadur Shah Zafar Marg, New Delhi - 110 002  
Telephone: 011 - 68201888, 68201899, Fax: 011-23739475

BACL:SECTL:SE:26  
26<sup>th</sup> May, 2026

## Through BSE Listing Centre

**BSE Limited**  
Department of Corporate Services  
25<sup>th</sup> Floor, P.J. Towers  
Dalal Street  
Mumbai – 400 001

**Security Code: 533095**

Dear Sir/Madam,

### Re: Annual Secretarial Compliance Report

In terms of Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant Circulars, we enclose herewith Annual Secretarial Compliance Report dated 12<sup>th</sup> May, 2026, issued by Shri Namo Narain Agarwal, Practicing Company Secretary, for the financial year ended 31<sup>st</sup> March, 2026.

Thanking you,

Yours faithfully,  
For Bengal & Assam Company Limited

(Dillip Kumar Swain)  
Company Secretary

Encl: a.a.

A



# NAMO NARAIN AGARWAL

M.Com, L.L.B, Company Secretary, FCS 234, CP 3331

372, Narmada Apartments,  
Alaknanda, New Delhi-110 019  
PAN: - ABVPN0836B

Phone : 011-42143477  
Mobile : 09899026864  
Email : nnagarwal1939@gmail.com

## Annual Secretarial Compliance Report of Bengal & Assam Company Limited for the financial year ended 31<sup>st</sup> March, 2026

[Pursuant to Regulation 24A (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Bengal & Assam Company Limited (CIN-L67120WB1947PLC221402)** (hereinafter referred as 'the listed entity'), having its Registered Office at 7, Council House Street, Kolkata, West Bengal – 700001, Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on **March 31, 2026**, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Nam0 Narain Agarwal, have examined:

- all the documents and records made available to me and explanation provided by **Bengal & Assam Company Limited** ("the listed entity")
- the filings/submissions made by the listed entity to the Stock Exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended **31<sup>st</sup> March, 2026** ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the Circulars/Guidelines issued thereunder, have been examined, include: -

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable during the review period);



- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - (Not applicable during the review period);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - (Not applicable during the review period);
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – (Not applicable during the review period);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, 2013 and dealing with client; and circulars/ guidelines issued thereunder;

I hereby report that, during the Review Period, the compliance status of the listed entity is appended as below:

Sl. No.	Particulars	Compliance Status(Yes/No/NA)	Observations /Remarks by PCS
1.	<p><b><u>Secretarial Standards:</u></b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	
2.	<p><b><u>Adoption and timely updation of the Policies:</u></b></p> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	Yes  Yes	
3.	<p><b><u>Maintenance and disclosures on Website:</u></b></p> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website.</li> <li>Timely dissemination of the documents/information under a separate section on the website.</li> <li>Web-links provided in annual corporate governance report under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.</li> </ul>	Yes  Yes  Yes	



4.	<b><u>Disqualification of Directors:</u></b> None of the Directors of the company is disqualified under section 164 of Companies Act, 2013	Yes	
5.	<b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b> a) Identification of material subsidiary companies. b) Disclosure requirement of material as well as other subsidiaries.	Yes Yes	
6.	<b><u>Preservation of Documents:</u></b> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	<b><u>Performance Evaluation:</u></b> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8.	<b><u>Related Party Transactions (RPTs):</u></b> a) The listed entity has obtained prior approval of Audit Committee for all Related Party Transactions. b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit committee, in case no prior approval has been obtained.	Yes  NA	Prior approval was obtained in all cases.
9.	<b><u>Disclosure of events or information:</u></b> The listed entity has provided all the required disclosure(s) under Regulation 30 along-with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	As verified from records and confirmed by the Compliance Officer.
10.	<b><u>Prohibition of Insider Trading:</u></b> The listed entity is in compliance with Regulation 3(5) & 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11.	<b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b> No Actions has been taken against the listed entity/ its Promoters/ Directors/Subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	Yes	As verified from records and confirmed by the Compliance Officer.



12.	<b>Additional Non-compliances, if any:</b> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	As verified from records and confirmed by the Compliance Officer.
13.	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no resignation.
14.	<b>Compliance for disclosure of Employee Benefit Scheme Documents - Reg. 46 (2) (za) of LODR (w.r.t.- para 11 of SEBI circular dated 31.12.2024)</b>	NA	No such scheme is in force in the company.

\* Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

**On the basis of examination of the above, I further report that-**

a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued there under, except in respect of matters specified below: -

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NIL										

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NIL										

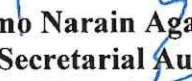


**Assumptions & Limitation of scope and Review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**Date: - 12<sup>th</sup> May, 2026**  
**Place: New Delhi**



  
**Namo Narain Agarwal**  
**Secretarial Auditor**  
**PR Certificate No.: - 1885/2022**  
**FCS No. 234, CP No. 3331**  
**UDIN: - F000234H000338055**