

12.07.2025

To,
BSE Limited,
P.J Towers, Dalal Street,
Fort, Mumbai- 400001

Scrip Code: 533006
Scrip Name: BIRLACOT

Sub: Submission of SDD compliance certificate under Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations) for the quarter ended June 30, 2025

Dear Sir/Madam,

Pursuant to Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations), Please find enclosed herewith the SDD compliance certificate for the quarter ended June 30, 2025.

This is for your information, record and necessary dissemination to all the stakeholders.

Thanking You.

Yours Faithfully,
For **Birla Cotsyn (India) Limited**

Gaurav Anand
Company Secretary & Compliance Officer

Encl: A/a

COMPLIANCE CERTIFICATE FOR THE QUARTER ENDED

(Pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015)

I, Gaurav Anand, Compliance Officer of **Birla Cotsyn (India) Limited**, am aware of the compliance requirement of Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of **Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations)** and I Certify that.

1. the company has a Structured Digital Database in place.
2. control exists as to who can access the SDD.

Further, we want to inform you that.

(1) The Company was admitted into Corporate Insolvency Resolution Process ('CIRP') under the provisions of the Insolvency and Bankruptcy Code, 2016 ('IBC') before the Mumbai Bench of Hon'ble National Company Law Tribunal ('Hon'ble NCLT') vide order dated November 20, 2018. Thereafter, the Hon'ble NCLT passed an order dated September 24, 2019 commencing liquidation of the Company wherein Mr. Anil Goel (IBBI Registration No. IBBI/ IPA – 001/ IP – P00118/ 2017-2018/ 10253) was appointed as the Liquidator of the Company to oversee the same in accordance with the provisions of IBC, 2016 and the relevant regulations thereunder.

(2) Thereafter, pursuant to Section 230, Section 66 and other applicable provisions of the Companies Act, 2013 read with IBC, 2016 and its related regulations, a Composite Scheme of Compromise and Arrangement between ("**Approved Scheme**" / "**Scheme**") Nikhil Jain, Rohstoffe International Private Limited and Wendt Finance Private Limited (together referred to as "**Acquirer**") and the Company and its creditors and shareholders was presented before the Hon'ble NCLT and the same was approved by the Hon'ble NCLT vide its order dated January 09, 2025 ("**Order**").

Further, the Company had duly filed the Order of the Hon'ble NCLT and the Approved Scheme with the Registrar of Companies, Mumbai (being the jurisdictional RoC) via e-form INC-28 dated January 23, 2025 vide SRN: AB2477230 and the Approved Scheme was effective from January 29, 2025 (being the Scheme Effective Date).

(3) It is pertinent to note that, Hon'ble NCLAT vide its judgement dated August 20, 2024 in the Company's case concluded that the Approved Scheme is in similar continuum as a restructuring proposal by way of a resolution plan under Section 31 of the IBC.

(4) Further, upon the Scheme coming into Effect, the Board has been reconstituted pursuant to the Approved Scheme and the new management is in the process to ensure the compliance to the extent possible required for the Company to continue its active status with the MCA.

(5) In view of the above, and the relaxation provided vide Circular referred above read with the judgement in the Company's case held by NCLAT, the Company deems to avail the benefit of the Circular during its restructuring period.

- (6) Pursuant to Clause 5.1 of Part II (Details of the Business Plan for Revival of the Company) of the Scheme, a Monitoring Committee has been constituted comprising of 1 representative of the Acquirer; 1 representative of the Secured Financial Creditors, and the current Liquidator appointed for the Company, as below, which are responsible for supervision and implementation of the Scheme.

| Sr. No. | Name of member | Position in the Committee |
|---------|---|---------------------------|
| 1. | Mr. Anil Goel Erstwhile Liquidator of the Company | Chairperson |
| 2. | Mr. Nikhil Jain Representative of Acquirer | Member |
| 3. | Edelweiss Asset Reconstruction Company Limited Representative of Secured Financial Creditors | Member |

- (7) In consonance with and as an integral part of the Scheme (as per Clause 10.21 of Part III (Compromise and Arrangement with Creditors and Shareholders of the Company), any non-compliance by the Company pertaining to the period prior to the Scheme Effective Date (which is January 29, 2025) shall be deemed to have been complied with by the Company without any further act on part of the Company.

Further, we wish to inform you that the Board of Directors of the Company, at its meeting held on 29th May, 2025, approved and adopted the Structured Digital Database (SDD) software in compliance with the provisions of Regulations 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015. The Company will henceforth ensure regular maintenance of the SDD software and diligently record all Unpublished Price Sensitive Information (UPSI) in accordance with the said Regulations.

This is for your information, record and necessary dissemination to all the stakeholders.

Thanking You.

Yours Faithfully,
For **Birla Cotsyn (India) Limited**

Gaurav Anand
Company Secretary & Compliance Officer