

27.05.2026

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

**Scrip Code: 533006**  
**Scrip Name: BIRLACOT**

**Sub: Annual Secretarial Compliance Report for the year ended on March 31, 2026.**

Dear Sir/Madam,

In pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, We enclose herewith the Annual Secretarial Compliance Report for the year ended March 31<sup>st</sup>, 2026.

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

Thanking You.

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

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**Gaurav Anand**  
**Company Secretary & Compliance Officer**

**Encl: A/a**











	Secretarial Compliance Certificate	24A Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015	entity has not filed Investor Complaints regulation 24A for Financial Year ended 31 <sup>st</sup> March, 2024			of Annual Secretarial Compliance Certificate		y was admitted into CIRP & Liquidation as per IBC, 2016, as the board was suspended so the filing was not made.	med to us the listed entity has filed for the waiver application to BSE dated 18 <sup>th</sup> September, 2025	had received on the Waiver of the SOP Fines levied on the Company with BSE Ltd. Dated 13 <sup>th</sup> October, 2025.
3	Shareholding Pattern	Regulation 31(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015	The Listed entity has delayed filed Shareholding pattern regulation 31(1) for Quarter ended September 30, 2024	BSE Ltd	Fine	Delayed filing of submission of Shareholding Pattern as per Regulation 31(1) of SEBI LODR, 2015	6,30,000/-	The Company was admitted into CIRP & Liquidation as per IBC, 2016, as the board was suspended so the filing was not made.	As Informed to us the listed entity has filed for the waiver application to BSE dated 18 <sup>th</sup> September, 2025	The company had received on the Waiver of the SOP Fines levied on the Company with BSE Ltd. Dated 13 <sup>th</sup> October, 2025.

(c) We hereby report that, during the review period the Compliance Status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/No)	Observations/Remarks by PCS*
1.	<b><u>Secretarial Standards:</u></b>  The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by	Yes	-







13.	<b><u>Additional Non-Compliance, if any</u></b>	NA	-
	No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.		

**Other Observation:**

- ***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. Thereafter pursuant to Section 230, Section 66 and other applicable provisions under Companies Act, 2013 read with IBC 2016 and its related regulations, a composite Scheme of Compromise and Arrangement approved by the Hon’ble NCLT vide its order dated January 9, 2025 (“Order”).***

**Assumptions & Limitations 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.

**Vijay S. Tiwari & Associates**  
**Practicing Company Secretaries**

**VIJAYKU**  
**MAR S**  
**TIWARI**

Digitally signed by VIJAYKUMAR S TIWARI  
DN: c=IN, ou=Maharashtra,  
2.5.4.21=ec2ba2b008a0488d9c4c09056  
a5d0d1c7c2c9a07399f6e0b9a1938606  
ba, serialNumber=400097a, streetName=  
pseudonym--724ed891-4a03-4516-9aa7-  
f982f64606e  
serialNumber=0a48d5d8f9c6a0770342  
43c11a1703a8e8f9475010a138a070799  
dc4c421, o=Personal, ou=VIJAYKUMAR S  
TIWARI

**CS Vijaykumar Tiwari**

Proprietor

**Membership No.: 33084**

**CP No.: 12220**

**UDIN: A033084H000501191**

**PR No: 1679/2022**

**Date: 25/05/2026**

**Place: Mumbai**