



Bengal Tea & Fabrics Limited

CIN. L51909WB1983PLC036542

Registered Office :

Century Towers, 45, Shakespeare Sarani, 4th Floor, Kolkata - 700 017

Telefax : 91-33 2283 6416/6417, e-mail : mail@bengaltea.com

Website : www.bengaltea.com



ISO 22000 : 2018
ISO 9001 : 2015



CB-045-FSMS
CB-045-QMS



15th May, 2024

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai 400 001

(Scrip Code: 532230)

.....BSE Listing Centre

Dear Sir,

Sub: Annual Secretarial Compliance Report for the year ended 31st March, 2024

Pursuant to the Regulation 24A of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith the Annual Secretarial Compliance Report for the financial year ended 31st March, 2024.

This is for your information and record.

Yours faithfully

For Bengal Tea & Fabrics Limited

Sunita Shah

Company Secretary

Membership no. F8495

BAJAJ TODI & ASSOCIATES

Practising Company Secretaries

225D, A. J. C. Bose Road
Kolkata -700020, West Bengal, India
Tel: +91 33 22809045 Email: ps@bajajtodi.in

SECRETARIAL COMPLIANCE REPORT

[Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019]

Secretarial Compliance Report of **Bengal Tea & Fabrics Limited**
for the financial year ended 31st March 2024

I, Swati Bajaj, Partner of Bajaj Todi & Associates, Practising Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by **Bengal Tea & Fabrics Limited**,
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) other document(s)/ filing(s), as may be relevant, which has been relied upon to make this certification, for the year ended 31st March 2024 ("Review Period") in respect of compliance with the provisions of:
 - (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - (b) 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");

A. The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, (wherever applicable), have been examined, include:-

Sr No	Regulation	Applicability during the period under review (Yes/No)
a.	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Yes
b.	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018	Yes
c.	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	Yes



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Sr No	Regulation	Applicability during the period under review (Yes/No)
d.	Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018	No
e.	Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	No
f.	Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021	No
g.	Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015	Yes
h.	Other regulation(s) applicable to the Company:	
1	Securities and Exchange Board of India (Depository and Participants) Regulations, 2018	Yes
2	The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021	No
3	The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client	Yes

and circulars/ guidelines issued thereunder;

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

Sr. No.	Particulars	Compliance status (Yes/No/ NA)	Observations/ Remarks by PCS*
1.	<u>Secretarial Standard</u> 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.	Yes	



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Sr. No.	Particulars	Compliance status (Yes/No/ NA)	Observations/ Remarks by PCS*
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes	
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none">The Listed entity is maintaining a functional website.Timely dissemination of the documents/information under a separate section on the website.Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	
4.	<u>Disqualification of Director:</u> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	
5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	N.A.	The Company has no subsidiary(ies)
6.	<u>Preservation of Documents:</u> <p>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</p>	Yes	



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Sr. No.	Particulars	Compliance status (Yes/No/ NA)	Observations/ Remarks by PCS*
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	
8.	<u>Related Party Transactions:</u> (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 N.A.	No such transaction took place
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions 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	NA	No action taken by SEBI or Stock Exchange(s)
12.	<u>Additional Non-compliances, if any:</u> No any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	NA	No any additional non-compliance observed



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- C. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, 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 Practising 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 Practising Company Secretary	Management Response	Remarks
1.	Regulation 23 (9) disclosure of related party transactions on consolidated basis should be reported to SE within 15 days from the date of publication of its Half-Yearly Standalone Financial Results.	SEBI (Listing Obligations and Disclosure Requirements), 2015	For the half year ended March 2022 (Late Submission by 2 days)	BSE	Fine imposed	Rs. 5,000/- per day till the date of compliance.	Rs.11,800/- (incl GST)	Fine paid. No further action required	Fine paid on 28/07/2022	Matter closed

UDIN: A013216F000367757



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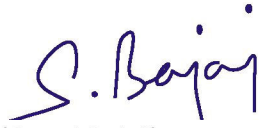
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- D. **Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:**

Not Applicable

During the period under review there was no resignation of auditors in the Company.

For Bajaj Todi & Associates



(Swati Bajaj)

Partner

C.P.No.: 3502, ACS:13216

Place : Kolkata

Date : 14/05/2024

