THE BIRLA COTTON SPINNING & WEAVING MILLS LIMITED
Regd Office: Hindustan Times House, Mezzanine Floor, 18-20, Kasturba Gandhi Marg, New Delhi 110001
CIN: L95000DL1920PLC099621, Phone:011- 66561306
Email I'd:-secretarial.ht@hindustantimes.com, website:- www.birlacotton.com

29.05.2026

The Secretary
The Calcutta Stock Exchange Association Ltd.
7, Lyons Range,
Calcutta 700 001

Dear Sir,

Please find enclosed a copy of Secretarial Compliance Report of The Birla Cotton Spinning and Weaving Mills Limited from a Practicing Company Secretary for the year ended 31st March, 2026.

Please confirm receipt.

Thanking You,

Yours faithfully,
For The Birla Cotton Spinning & Weaving Mills Limited

NEW DELHI

Sanchi Sharma
(Company Secretary/Compliance Officer)

Encl: A/A

Arun Kumar Soni
Company Secretary in Practice

Aakash Ganga Apartments
Flat No.93, Plot No. 17
Sector-6 Dwarka, New Delhi-110075
arunkumarsoni@rediffmail.com
Mob.No-9811376051

Secretarial Compliance Report of The Birla Cotton Spinning and Weaving Mills Limited for the year ended 31st March, 2026

I, Arun Kumar Soni, have examined :

a) all the documents and records made available to us and explanation provided by The Birla Cotton Spinning and Weaving Mills Limited.
b) the filings/ submissions made by the listed entity to the stock exchanges,
c) website of the listed entity,
d) any other document/ filing, as may be relevant, which has been relied upon to make this certification for the year ended on 31st March, 2026 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");

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

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018*;
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*;
e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021*;
f) Securities and Exchange Board of India (Issue and Listing of non convertible securities) Regulations, 2021*;
g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued there under.

**These Regulations are not applicable as there was no reportable event during the Review Period.*

and based on the above examination, I hereby report that, during the Review Period:

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder.

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

   Company will take necessary precautions/steps in future for timely submission of information/documents as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

c) The listed entity has complied with the provisions of Para 6 of Circular No. CIR/CFD/CMD1/114/2019 issued by SEBI on 18th October, 2019 in term of appointment of Statutory Auditors.

d) Further to the matter and as advised in NSE Circular Ref No.NSE/CML/2023/21 dated March 16,2023(as amended from time to time) and BSE Circular Ref No. 20230316-14 dated March 16,2023(as amended from time to time), following are the additional information which is the parts of ongoing Annual Secretarial Audit Report-

Sr. No	Particulars	Compliance Status(Yes/ No/NA)	Observations/ Remarks by PCS*
1.	**Secretarial Standard** The Compliance of listed entities are in accordance with the applicable Secretarial Standard(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	Nil
2.	**Adoption and timely updation of the Policies** • All applicable policies under SEBI Regulation 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	Nil
3.	**Maintenance and disclosures on Website:**	Yes	Nil

	• 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 redirects to the relevant document(s)/ section of the website		
4.	**Disqualification of Director:** None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	Nil
5.	**To examine details related to Subsidiaries of listed entities:** (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	NA	The Listed Entity did not have a subsidiary during the year under the review.
6.	**Preservation of Documents:** 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	Nil
7.	**Performance Evaluation:** 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	Nil
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee	Yes	Nil
9.	**Disclosure of events or information:** 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	Nil
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Nil
11.	**Actions taken by SEBI or Stock Exchange(s), if any:**	The Calcutta	Th Company opt for scheme

	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	Stock Exchange via mail dated 10.04.2025 levy fine of Rs.46020/- for late compliance of Reg 31b of SEBI(LODR) 2015 for 1st quarter for FY 2021-22 and Reg 13(3) of SEBI(LODR) 2015 of 2nd quarter for FY 2021-22 and Reg 42 of SEBI(LODR) 2015 of 2nd quarter for FY 2022-23.	by Calcutta Stock Exchange for waiving 99% fine payable. The Company has filed an application for waiver of penalty to Calcutta Stock Exchange on 14.04.2025 and made payment of Rs.461/- as fine and the same is accepted by the Exchange.
12	**Resignation of Statutory Auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditors 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 Circulars on compliances with the provisions of the SEBI LODR Regulations, 2015 by the Listed entity.	NA	NA
13.	**Additional Non-compliances, if any:** No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	NA	

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 report 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 account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

(Arun Kumar Soni)
Company Secretary in Practice
ACS : 5441
CP No. : 1726
UDIN:A005441H000532253

Date:- 29-05-2026
Place:- New-Delhi