



**Secretarial Compliance Report of Kanco Tea & Industries Limited**  
**for the financial year ended 31.03.2026**

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We, Labh & Labh Associates, *Company Secretaries*, have examined :

- (a) all the documents and records made available to us and explanation provided by **Kanco Tea & Industries Limited** ("the listed entity"),
- (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 Report,

for the financial year ended 31.03.2026 ("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");

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018: **Not Applicable to the Company 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 to the Company during the Review Period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021: **Not Applicable to the Company during the Review Period;**



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- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021: **Not Applicable to the Company during the Review Period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

and circulars/ guidelines issued thereunder;

and based on the above examination, We 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, 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 (Advisory/ Clarification/ Fine/ Show Cause Notice / Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
					NIL					

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



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Sr. No.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports	Observations made in the Secretarial compliance report for the year ended	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	<p>BSE has imposed a fine for non-compliance with the requirements pertaining to the composition of the Board and Audit Committee.</p> <p>However, the composition of the Board and Audit Committee of the Company is in compliance of Reg. 17 and 18 and the Company had appointed requisite number of Directors on the Board and Audit Committee within the stipulated time.</p>	31.03.2024	Regulations 17 and 18 of SEBI (LODR) Regulations, 2015	<p>Non-compliance with the requirements pertaining to the composition of the Board and Audit Committee.</p> <p>BSE had imposed a fine of Rs. 1,88,000.</p>	<p>The Company had filled the vacancy, caused by demise of 1 Independent Director and 1 Non-executive Non-Independent Director, on the Board and Audit Committee by appointing 1 Independent Director and 1 Non-executive Non-Independent Director within the stipulated time of 3 months.</p> <p>Necessary action has been taken by the Company.</p> <p>The Company has submitted its response on compliance with the aforesaid regulation with all the documentary evidence and seeking waiver of the fine.</p>	Entire fine has been waived by BSE as communicated vide its mail dated 22.04.2026
2	<p>Due to typographical error in CG report submitted for the quarter ended 30.06.2022, the Composition of the Board was reflected in violation of Reg. 17(1).</p> <p>However, the Company has submitted its response on compliance with the</p>	31.03.2023	Regulation 17(1) of SEBI (LODR) Regulations, 2015	Non-compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director.	In the Corporate Governance Report for the quarter ended 30 <sup>th</sup> June, 2022, the designation of Ms. Shruti Swaika was inadvertently mentioned as Non-Independent Non-Executive Director and the Company submitted revised Corporate Governance Report for the Quarter	Entire fine has been waived by BSE as communicated vide its mail dated 22.04.2026



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	aforesaid regulation with all the documentary evidence and seeking waiver of the fine. The Company has not received any further communication in this regard.				ended 30 <sup>th</sup> June, 2022 rectifying the mistake.  Necessary action has been taken by the Company.  The Company has submitted its response on compliance with the aforesaid regulation with all the documentary evidence and seeking waiver of the fine.	
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I. We hereby report, during the Review Period, the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<b>Secretarial Standards :</b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2.	<b>Adoption and timely updation of the Policies :</b> <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 entity.</li><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations / circulars / guidelines issued by SEBI.</li></ul>	Yes  Yes	



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3.	<b>Maintenance and disclosures on Website :</b> <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 reports 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>Disqualification of Director :</b> None of the Director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	
5.	<b>Details related to Subsidiaries of listed entity have been examined w.r.t. :</b> <ul style="list-style-type: none"><li>(a) Identification of material subsidiary companies.</li><li>(b) Disclosure requirement of material as well as other subsidiaries.</li></ul>	Yes Yes	The Company had a material subsidiary during the financial year under report.
6.	<b>Preservation of Documents :</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>Performance Evaluation :</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	



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8.	<b>Related Party Transactions :</b>  (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  N.A.	No such case was reported during the financial year under report.
9.	<b>Disclosure of events or information :</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	
10.	<b>Prohibition of Insider Trading :</b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	



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<b>11.</b>	<p><b>Actions taken by SEBI or Stock Exchange(s), if any :</b></p> <p>No action(s) 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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	
<b>12.</b>	<p><b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b></p> <p>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.</p>	N.A.	No such case was reported during the financial year under report.



<b>13.</b>	<b>Additional Non-compliances, if any :</b>  No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	N.A.	None
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We further report that :

- a) the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the SEBI LODR Regulations – **Not Applicable during the Review Period;**
- b) The Company is in the process of identifying promoter and promoter group entities having nil shareholding in its shareholding pattern in terms of Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/35 dated March 20, 2025 issued by the Securities and Exchange Board of India.

## **II. 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.



# **LABH & LABH Associates**

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**Signature:**

**Name of the Practicing Company Secretary : CS Asit Kumar Labh**  
***Partner***

**LABH & LABH Associates**  
***Company Secretaries***

**ACS No. : 32891**

**CP No. : 14664**

**UIN : P2025WB105500**

**PRCN : 7215/2025**

**UDIN : A032891H000518233**

**Place : Kolkata**

**Dated : 29.05.2026**