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Eastern Silk Industries Ltd.

CIN : L17226WB1946PLC013554

Mailing Address : G. P. O. BOX No. 2174, Kolkata - 700 001
E-mail : sales@easternsilk.com • Web : www.easternsilk.com

Date: 13.05.2026

National stock exchange of India Ltd

“Exchange Plaza”

Bandra Kurla Complex

Bandra (E), Mumbai 400 051

NSE Symbol: EASTSILK

BSE Limited

Floor 25, P.J. Towers,

Dalal Street,

Mumbai 400 001

BSE Scrip Code: 590022

Sub: Secretarial Compliance Report as per Regulation 24A of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 for year ended March 31, 2026

Dear Sirs,

With reference to the captioned matter please find enclosed herewith a copy of the Secretarial Compliance Report of the Company for the year ended 31st March, 2026 as per Regulation 24A of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. Request you to please take the above on record.

Thanking You.

Yours Faithfully,

Eastern Silk Industries Limited

Nitin Dubey

Company Secretary



SECRETARIAL COMPLIANCE REPORT OF
"EASTERN SILK INDUSTRIES LIMITED" FOR THE YEAR ENDED MARCH 31, 2026

To
The Board of Directors
EASTERN SILK INDUSTRIES LIMITED
CIN: L17226WB1946PLC013554
19, R.N. Mukherjee Road, Kolkata - 700001

I, *Nitin Hotchandani*, have examined:

- (a) all the documents and records made available to us and explanation provided by **EASTERN SILK 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 certification,
for the year ended March 31, 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, 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; - Company had issued 50,00,000 Equity shares on April 03, 2025 on Preferential basis as per the terms of Resolution Plan approved by Honble NCLT. The in principle approval of NSE was





granted by NSE on March 07, 2025 and listing approval was granted by NSE on August 13, 2025. Company was further required to achieve the Minimum Public Shareholding [MPS] OF 5% pursuant to proviso to Rule 19A(5) of the SCRR and Regulation 38 of the Sebi (LODR) Regulations, 2015, to achieve the MPS, Promoters of Company, i.e. Baumann Dekor Private Limited sold 2,50,000 equity shares representing 5% of the paid up share capital of the company through OFS (Offer for sale) on NSE on July 29, 2025 and July 30, 2025. Post Conclusion of OFS, Company achieved the MPS [Minimum Public Shareholding] of 5% in compliance with Rule 19A(5) of the SCRR and Regulation 38 of the Sebi (LODR) Regulations, 2015. Company further came out with second OFS [Offer for Sale] for sale of 2,50,000 Equity Shares on March 18 and March 19, 2026 to achieve the MPS of 10% in compliance with Rule 19A(5) of the SCRR and Regulation 38 of the Sebi (LODR) Regulations, 2015.

- (c) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable During Review Period)**
- (d) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (e) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable During Review Period)**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable During Review Period)**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible) Regulations, 2021; **(Not Applicable During Review Period)**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; as amended from time to time;
- (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 1996, replaced by The Securities and Exchange Board of India (Depositories and Participants) Regulations 2018 (with effect from October 03, 2018).

and circulars/ guidelines issued thereunder;

We hereby report that, during the period under review, the compliance status of the listed entity with following Requirements:-





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 of India (ICSI)	Yes	
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	Maintenance and disclosures on Website: <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> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	
5.	To examine details related to]Yes	





	<u>Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries		
6.	<u>Preservation of Documents:</u> 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.	<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) 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	
9.	<u>Disclosure of events or information:</u> 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	Yes	





	limits prescribed thereunder.		
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	Not Applicable	
12.	<u>Resignation of statutory auditors from the Company or its material subsidiaries</u> In case of resignation of statutory auditor from the Company or any of its material subsidiaries during the financial year, the Company 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.	Not Applicable	
13.	Additional non compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc	Not Applicable	





I further report that –

- The Company has complied with the requirements of Structural Digital Data Base in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by Exchanges.
- There was no event of appointment/ re-appointment/ resignation of Statutory Auditors of the Listed Entity during the review period and the Listed Entity has not modified the terms of appointment of its existing Auditor. In this regard, I report that the Listed Entity has complied with Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

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

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
	Compliances with the following conditions while appointing / re-appointing an auditor		
	(i) If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or (ii) If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or (iii) If the auditor has signed the limited review audit report for the first three quarters of financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	Not Applicable	No such event has been occurred during the period under review





Other conditions relating to resignation of statutory auditor			
	(i) Reporting of concerns by Auditor will respect to the listed entity / its material subsidiary to the Audit Committee: (a) In case of any concern with the management of the listed entity / material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. (b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/ explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. (c) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the	Not Applicable	No such event has been occurred during the period under review





	proposal to resign as mentioned above and communicate its views to the management and the auditor. (ii) Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR / CFD / CMDI / 114/2019 dated 18 th October, 2019.	NA	No such event has been occurred during the period under review

(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 (Regulation / circular / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management response	Remarks
1.						NIL				

(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my/our examination of those records.





H NITIN & ASSOCIATES
Practicing Company Secretary
Peer-Reviewed Firm Since 2020

B-230, Malviya Nagar
Near Kardhani Shopping Centre
Jaipur - 302017
Mob: +91-9887725624
cs.canitin@gmail.com

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

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation/ Circular No.	Deviation	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Not Applicable									

UDIN No. : F009632H000325035
Place : Jaipur
Date : 11/05/2026

For H Nitin & Associates
Practicing Company Secretary



Nitin Ghanshyam Hotchandani
M No- F-9632
C.P. NO.- 11673
PR No.-1023/2020

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE A' and forms an integral part of this report.



H NITIN & ASSOCIATES
Practicing Company Secretary
Peer-Reviewed Firm Since 2020

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Near Kardhani Shopping Centre
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Mob: +91-9887725624
cs.canitin@gmail.com

Annexure A

To

Eastern Silk Industries Limited
CIN- L17226WB1946PLC013554

Our report of even date is to be read along with this letter.

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.
5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.

For H Nitin & Associates
Practicing Company Secretary



Nitin Ghanshyam Hotchandani

M No- F-9632

C.P. NO.- 11673

PR No.-1023/2020

UdEn No - F009632H000325035

Date - 11/05/2026