

Date: 26-05-2026

To,

**The Dy. Manager**

The Department of Corporate Services  
BSE Limited, 1<sup>st</sup> Floor, Rotunda Bldg.,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400 001.

**Scrip Code: - 544452**

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

Dear Sir / Madam,

Please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended on March 31, 2026, as per Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take this information on your records.

Thanking you,

**Yours faithfully,**

**For Swastika Castal Ltd.**

**Mukesh Kumar Khanna**  
**Company Secretary & Compliance Officer**  
**(M. No. A2437)**

*Encl: As above*



**Secretarial Compliance Report of Swastika Castal Ltd. for the  
financial year ended 31<sup>st</sup> March, 2026.**

To,  
**Swastika Castal Ltd.**  
117-A, Chittaranjan Avenue,  
Kolkata, West Bengal,  
India – 700073.

I Jayesh Vyas of M/s. Jayesh Vyas & Associates, the Practising Company Secretary, have examined:

- (a) all the documents and records made available to us and explanation and representations provided by Swastika Castal Ltd. ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the Bombay Stock Exchange,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this report / certification.

for the financial year ended 31<sup>st</sup> March, 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 there under; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the regulations, circulars, guidelines issued there under by the SEBI;

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

- (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the company during the review period).**
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company during the review period) .**





- f) The 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) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;  
and circulars/ guidelines issued thereunder;

Based on the above examination and considering the representation given and explanation given, I hereby report that, during the Review Period the listed entity has generally 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	Type of Action	Detail	Fine Amount	Observations / Remarks Of the Practising Company Secretary (PCS)	Management Response	Remarks
					Advisory/ Clarification / Fine / Show Cause Notice/ Warning etc.					
<b>Not Applicable</b>										

- (a) The listed entity has taken the following actions to comply with observations made in previous reports: **Not Applicable**





Sr. No.	Observations/Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended 31-03-2026.	Compliance Requirement (Regulations / Circulars/ Guidelines.	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
<b>Not Applicable</b>						

- I. I 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 / NA)	Observations / Remarks by PCS
1.	<u>Secretarial Standards:</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"><li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</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	---
3.	<u>Maintenance and disclosures on Website:</u> <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 redirects to the relevant document (s) / section of the website.</li></ul>	Yes	---





4.	<u>Disqualification of Director(s):</u> 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.	<u>Details related to subsidiaries</u> of listed entities have been examined with regard to: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes Yes	---
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 / during the 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 Prior Approval Obtained  N.A.	---
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 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 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) .The actions taken against the listed entity / its promoters/ directors / subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes.  No action has been taken by SEBI / Stock Exchange	---
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> 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.	Yes.  There was no Resignation of Statutory Auditors from the listed entity or its subsidiary, if any	---
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	---

**\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'**

***Assumptions & Limitation of scope and Review:***

- Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.*





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**Jayesh Vyas & Associates**  
**Practising Company Secretaries**  
Office : 1, "Premal Jyot", Sarabhai Colony, Gotri Road, Baroda - 390 021

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.*

**Place: Vadodara**  
**Date: 26-05-2026**

**For Jayesh Vyas & Associates**  
**Practising Company Secretaries,**

**Jayesh Vyas**  
**Proprietor**



**F.C.S.: 5072; C.P. : 1790**  
**UDIN: F005072H000488016**  
**P R No. 1795/2022**