



Annual Secretarial Compliance Report of
BOHRA INDUSTRIES LIMITED
for the financial year ended 31st March 2026

(Pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 and circular dated 8th February 2019 issued by SEBI)

I, **CS Surya Prakash Moud** (M.No. F12943) (CoP: 26437), proprietor of M/s. **S P Moud & Associates, Company Secretaries (UNIQUE CODE: S2023RJ906400)** have examined:

- (a) all the documents and records made available to me and explanation provided by **Bohra Industries Limited** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the 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 certification,

for the year ended 31st 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 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, includes:

- (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; **(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);**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021; **(Not applicable to the company during the review period);**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible securities) Regulations, 2021; **(Not applicable to the company during the review period);**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993; **(Not Applicable to the Company during the review period)**
- (j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (k) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (l) The Provisions of Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not Applicable to the Company during the review period)**

and circulars/ guidelines issued thereunder.

Further in terms of SEBI Circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P /2024/185 dated December 31, 2024 in respect requirement of disclosure of Employee Benefit Scheme Documents in terms of Regulation 46(2)(za) of Listing Regulations.

and based on the above examination, we hereby report that, during the review period:



- a. 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 Practicing Company Secretary (PCS)	Management Response	Remarks
1.	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of shareholding pattern	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Delayed in filing of shareholding pattern for quarter ended on June 30, 2025	NSE	Fine	The listed entity delayed filed shareholding pattern on 23 rd July, 2025, which is required to be filed within 21 days of end of quarter	4000	The listed entity delayed filed shareholding pattern on 23 rd July, 2025, which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	-



2.	74(5) of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018- RTA Certificate	74(5) of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018	Delayed submission for December 31, 2025	PCS	Observation	The listed entity delayed filed RTA certificate on January 16, 2026 for quarter ended on December 31, 2025	-	The listed entity delayed filed RTA certificate on January 16, 2026 for quarter ended on December 31, 2025.	The management acknowledged the default and hope to avoid the same in future.	-
3.	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of shareholding pattern	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Delayed in filing of shareholding pattern for quarter ended on December 31, 2025	NSE	Fine	The listed entity delayed filed shareholding pattern on 06 th February, 2026, which is required to be filed within 21 days of end of quarter	32000	The listed entity delayed filed shareholding pattern on 06 th February, 2026, which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	-
4.	Regulation 17(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 17(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Non-adequacy of composition of the Board of Directors	PCS	Observation	The listed entity does not have optimum composition of the Board of Directors	-	The listed entity does not have optimum composition of the Board of Directors having executive and non-executive directors, with at least 50% of non-executive Independent directors.	The vacancy in the position of Independent Director arose during the year. The Board has undertaken a structured search process of identifying and appointing a suitable candidate with	-



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

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 31st March, 2025	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.	The composition of the Board was not in accordance with Regulation 17(1)(b), the Listed entity not reconstituted Nomination and Remuneration committee and stakeholder relationship committee and not conducted meetings of Committees.	2024-25	Regulation 17, 18, 19 and 20 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 "SEBI (LODR), Regulations, 2015"	The composition of the Board was not in accordance with Regulation 17(1)(b), The Listed entity not re-constituted Nomination and Remuneration committee and stakeholder relationship committee and not conducted meetings of Committees.	The Company, in its Board meeting held on December 2, 2024, appointed the requisite number of Independent Directors, who were subsequently regularized at the Annual General Meeting held on December 31, 2024. Further, in the same Board meeting dated December 2, 2024, the Company reconstituted the Audit Committee, the Nomination and	The listed entity has taken corrective steps by appointing Independent Directors and reconstituting the mandatory committees. But during review again the listed entity does not have optimum



					Remuneration Committee, and the Stakeholders Relationship Committee. Additionally, the Company appointed a Chief Financial Officer in its Board meeting held on February 14, 2025	composition of the Board of Directors
2	Delayed in filing of Corporate Governance report for quarter ended on September 30, 2024	2024-25	Regulation 27(2)(a) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, Regarding submission of Corporate Governance Report	The Entity has delayed filed Corporate Governance report for quarter ended on September 30, 2024	The Company has submitted due Corporate Governance report.	The Corporate Governance Report was submitted with delay.
3.	Delayed in filing of Corporate Governance report for quarter ended on June 30, 2024	2024-25	Regulation 27(2)(a) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, Regarding submission of	The Entity has delayed filed Corporate Governance report for quarter ended on June 30, 2024	The Company has submitted due Corporate Governance report.	The Corporate Governance Report was submitted with delay.



			Corporate Governance Report			
4.	Delayed in filing of Corporate Governance report for quarter ended on March 31, 2024	2024-25	Regulation 27(2)(a) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, Regarding submission of Corporate Governance Report	The Entity has delayed filed Corporate Governance report for quarter ended on March 31, 2024	The Company has submitted due Corporate Governance report.	The Corporate Governance Report was submitted with delay.
5.	Delayed in filing of Financial results for quarter ended on September 30, 2024	2024-25	Regulation 33(3)(a) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, regarding submission of Financial Results	The Entity has delayed submitted financial results on December 23, 2024 for quarter ended on September 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The financial results were submitted with delay.
6.	Delayed in submission of Reconciliation of Share Capital Audit for quarter ended on June 30, 2024	2024-25	Regulation 76 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding submission of Reconciliation of	The Entity has delayed in submitted Reconciliation of Share Capital Audit on October 24, 2024 for quarter ended on June 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The Reconciliation of Share Capital Audit was submitted with delay.



			Share Capital Audit			
7.	Delayed in submission of Reconciliation of Share Capital Audit for quarter ended on March 31, 2024	2024-25	Regulation 76 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding submission of Reconciliation of Share Capital Audi	The Entity has delayed in submitted Reconciliation of Share Capital Audit on November 06, 2024 for quarter ended on March 31, 2024	The management acknowledged the default and hope to avoid the same in future.	The Reconciliation of Share Capital Audit was filed with delay.
8.	Delayed in filing of Statement of Investor complaints for quarter ended on September 30, 2024	2024-25	Regulation 13 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Regarding filing of Statement of Investor complaints	The listed entity delayed filed Statement of Investor complaints on October 24, 2024 which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	The Statement of Investor Complaints was submitted with delay.
9.	Delayed in filing of Statement of Investor complaints for quarter ended on June, 30, 2024	2024-25	Regulation 13 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The listed entity delayed filed Statement of Investor complaints on October 24, 2024 which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	The Statement of Investor Complaints was submitted with delay.



10.	Delayed in filing of Statement of Investor complaints for quarter ended on March 31, 2024	2024-25	Regulation 13 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Regarding filing of Statement of Investor complaints	The listed entity delayed filed Statement of Investor complaints on November 06, 2024 which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future	The Statement of Investor Complaints was filed with delay.
11.	Delayed in filing of shareholding pattern for quarter ended on September 30, 2024	2024-25	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of shareholding pattern	The listed entity delayed filed shareholding pattern on 06th November, 2024, which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	The shareholding pattern was filed with delay.
12.	Delayed in filing of shareholding pattern for quarter ended on June 30, 2024	2024-25	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of	The listed entity delayed filed shareholding pattern on 06th November, 2024, which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	The shareholding pattern was filed with delay.



			shareholding pattern			
13.	Delayed in filing of shareholding pattern for quarter ended on March 31, 2024	2024-25	Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of shareholding pattern	The listed entity delayed filed shareholding pattern on 06th November, 2024, which is required to be filed within 21 days of end of quarter	The management acknowledged the default and hope to avoid the same in future.	The shareholding pattern was filed with delay.
14.	Delayed in filing of Secretarial Compliance Report for financial year ended on March 31, 2024	2024-25	Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regarding filing of Secretarial Compliance Report	The listed entity delayed filed Secretarial Compliance Report on January 03, 2025, for Financial year ended on March 31, 2024	The management acknowledged the default and hope to avoid the same in future.	The Secretarial Compliance Report was filed with delay.
15.	Closure of Trading Window	2024-25	Clause 4 of Schedule B, when read with Regulation 9 of the SEBI (Substantial	The listed entity has not complied for September 30,2024	The management acknowledged the default and hope to avoid the same in future.	The entity has not complied with the provisions.



			Acquisition of Shares and Takeovers) Regulations, 2011			
16.	Closure of Trading Window	2024-25	Clause 4 of Schedule B, when read with Regulation 9 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	The listed entity has not complied for June 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity has not complied with trading window closure requirements.
17.	Delayed submission for September 30,2024	2024-25	74(5) of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018-RTA Certificate	The listed entity delayed filed RTA certificate on October 24, 2024 for quarter ended on September 30,2024	The management acknowledged the default and hope to avoid the same in future.	The RTA certificate was submitted with delay.
18.	Delayed submission for June 30,2024	2024-25	74(5) of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018-RTA Certificate	The listed entity delayed filed RTA certificate on October 24, 2024 for quarter ended on June 30,2024	The management acknowledged the default and hope to avoid the same in future.	The RTA certificate was filed with delay.



19.	Non Submission of prior intimation of Board meeting for Financial Results for Quarter ended on September 30, 2024	2024-25	Regulation 29 (1) (a) and Regulation 29(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Listed entity has not given prior intimation of Board meeting for Financial Results for Quarter ended on September 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity failed to provide prior intimation of the Board Meeting.
20.	Non Submission of prior intimation of Board meeting for Financial Results for Quarter ended on June 30, 2024	2024-25	Regulation 29 (1) (a) and Regulation 29(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Listed entity has not given prior intimation of Board meeting for Financial Results for Quarter ended on June 30, 2024	The management acknowledged the default and hope to avoid the same in future	The entity failed to give prior intimation of the Board Meeting.
21.	Non Submission of prior intimation of Board meeting for Financial Results for Financial year ended on March 31, 2024	2024-25	Regulation 29 (1) (a) and Regulation 29(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Listed entity has not given prior intimation of Board meeting for Financial Results for Financial year ended on March 31, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity did not provide prior intimation of the Board Meeting.
22.	Non Submission of Outcome of Board Meeting for approval of Financial Results		Regulation 30 (6) of SEBI (Listing Obligations and Disclosure	The Listed entity has not Submitted Outcome of Board Meeting for approval of Financial Results for	The management acknowledged the default and hope to avoid the same in future.	The entity failed to submit the outcome of the Board Meeting.



	for Quarter ended on September 30, 2024		Requirements) Regulations, 2015	Quarter ended on September 30, 2024		
23.	Delayed submission of Disclosures of related party transactions for half year ended on September 30, 2024	2024-25	Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Listed entity has delayed submitted Disclosures of related party transactions on February 21, 2025 for half year ended on September 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The disclosure of related party transactions was submitted with delay.
24.	Delayed submission of Disclosures of related party transactions for financial year ended on March 31, 2024	2024-25	Regulation 23 (9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Listed entity has delayed submitted Disclosures of related party transactions on June 15, 2024 for financial year ended on March 31, 2024	The management acknowledged the default and hope to avoid the same in future.	The disclosure of related party transactions was filed with delay.
25.	Non Submission of Newspaper Publication of Unaudited Financial Results for Quarter ended on September 30, 2024	2024-25	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The listed entity has Not Submitted Newspaper Publication of Unaudited Financial Results for Quarter ended on September 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity has not submitted the newspaper publication of financial results.
26.	Non Submission of Newspaper Publication of Unaudited Financial Results for Quarter ended on June 30,	2024-25	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The listed entity has Not Submitted Newspaper Publication of Unaudited Financial Results for Quarter ended on June 30, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity has not complied with the requirement of newspaper publication.



	2024					
27.	Non Submission of Newspaper Publication of Unaudited Financial Results for Financial year ended on March 31, 2024	2024-25	Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The listed entity has Not Submitted Newspaper Publication of Unaudited Financial Results for Financial year ended on March 31, 2024	The management acknowledged the default and hope to avoid the same in future.	The entity failed to publish financial results in newspapers.
28.	Late Payment of Annual Listing Fees for FY 2024- 25	2024-25	Regulation 14 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The listed entity has made late Payment of Annual Listing Fees for FY 2024- 25	Due to lack of NOC from financial creditor, the company faced severe financial constraints. Therefore the Annual Listing fees was paid by the company after due date.	The Annual Listing Fees were paid after the due date; though reasons were cited.



c. I/we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Compliance Status Yes/No/N.A	Observations/ Remarks of the Practicing Company Secretary
1.	Secretarial Standards: 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	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI	YES 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 YES YES	-
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed disqualified by the listed entity.	YES	-



5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other Subsidiaries.	NA	The listed entity does not have any material subsidiary company during the review period.
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	-
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/during the financial year as prescribed in SEBI Regulations.	YES	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.	NA NA	- No RPT During the year.
9.	Disclosure of events or information: 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.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	<i>There were certain gaps/delays observed in compliance with Regulation 3(5) & 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 relating to maintenance of Structured Digital Database (SDD).</i>
11.	Actions taken by SEBI or Stock Exchange(s), if any: 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 except as provided under separate paragraph herein.	NO	Please refer above Table a.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: 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.	NA	No Such event occurred during the year.
13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	-

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. **Not Applicable**



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.

For S P MOUD & ASSOCIATES
COMPANY SECRETARIES
UNIQUE CODE: S2023RJ906400

CS SURYA PRAKASH MOUD
PROPRIETOR
M. No.: F12943; COP No.: 26437
PR Cer. No.: 6605/2025

Place: Udaipur
Date: 28/05/2026
UDIN: F012943H000523354