



# DIANA TEA COMPANY LTD

Diana | Baintgoorie | Good Hope

Date: 29<sup>th</sup> May, 2026

To,  
BSE Limited  
The Manager  
Corporate Relationship Department  
1st Floor, New Trading Wing,  
Rotunda Building,  
P J Towers, Dalal Street, Fort,  
Mumbai - 400001

Scrip Code No. 530959

**Subject: Annual Secretarial Compliance Report for the year ended March 31, 2026 as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Sir / Madam,

We are submitting the Annual Secretarial Compliance Report of the Company duly audited and signed by Sneha Khaitan Jalan, the Secretarial Auditor of the Company, partner of M/s MR & Associates, Practicing Company Secretaries in terms of Regulation 24A of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 for the Financial Year ended on March 31, 2026.

Kindly take the same in your records.

Thanking you.

Yours truly,  
For DIANA TEA COMPANY LIMITED

**Namrata Saraf**  
Digitally signed by Namrata Saraf  
Date: 2026.05.29 15:10:07 +05'30'

**NAMRATA SARAF**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
MEM NO.: A40824



Encl.: As Above

**AARES GROUP**

Regd. Office : Sir RNM House (4th Floor), 3B, Lal Bazar Street, Kolkata - 700 001  
Phone : 4066 1590-93, E-mail : [contactus@dianatea.in](mailto:contactus@dianatea.in)  
Website : [www.dianatea.in](http://www.dianatea.in) CIN : L15495WB1911PLC002275 | GST : 19AABCD1021G1Z8



# MR & Associates

COMPANY SECRETARIES  
(Peer Reviewed Firm)

46, B. B. Ganguly Street, 406, Kolkata - 700 012  
Tel No: 033 2237 9517 / 4007 7907  
Email : mrosso1996@gmail.com / goenkamohan@gmail.com

**SECRETARIAL COMPLIANCE REPORT  
OF  
DIANA TEA CO. LTD  
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026**

[Pursuant to Regulation 24A (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended]

To,  
The Members,  
Diana Tea Co. Ltd.  
Sir R N M House,  
3B Lal Bazar Street,  
Kolkata- 700001

We, MR & Associates, a firm of Practicing Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s Diana Tea Co. Ltd. (hereinafter referred as 'the listed entity'), having its Registered Office at Sir R N M House, 3B Lal Bazar Street, Kolkata- 700001. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the company has during the audit period covering the Financial Year ended on March 31, 2026, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We have examined:

- (a) All the documents and records made available to us and explanation provided by M/s. DIANA TEA CO. LTD ("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 financial year ended on 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, 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; - **Not Applicable as there were no reportable events during the Financial Year under review.**
- (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 as there were no reportable events during the Financial Year under review.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not Applicable as there were no reportable events during the Financial Year under review.**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **Not Applicable as there were no reportable events during the Financial Year under review.**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
- (h) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018.
- (i) Other regulations as applicable.

And circular/ guidelines issued thereunder;

And based on the above examination, we hereby report that, during the Review Period:

- I. (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	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
As per Annexure A										



(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 (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31.03.2025	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
<b>As per Annexure B</b>						

II. We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks of the Practicing Company Secretary
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 India (ICSI).	Yes	The Company has generally complied with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).
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 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.	<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</li> </ul>	Yes	-



	27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.		
4.	<b>Disqualification of Director:</b> None of the Director(s) of the Company 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 entities have been examined w.r.t.:</b>  (a) Identification of material subsidiary companies  (b) Requirements with respect to disclosure of material as well as other subsidiaries	NA	The company does not have any subsidiary company as on Financial Year ended 31.03.2026.
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	
8.	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or  (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	As per the information given by the management, the required approval for Related Party Transactions had been obtained
9.	<b>Disclosure of events or information:</b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with	Yes	As per the information provided by the management all the material information under Regulation 30 were <del>intimated</del> intimated to the stock



	Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.		exchange within time period except as stated in this report.
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	-
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  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.	Yes	Based on the information provided by the management and to the extent disclosed to us, no action was taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges.
12.	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b>  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 case of resignation of statutory auditor from the listed entity or its material subsidiaries during the period under review.
13.	<b>No Additional non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Yes	No such instance as confirmed by the Management.

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 – N/A

**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. The compliance of the provisions of corporate and other applicable laws, rules, regulations and standards is the responsibilities of the management. The verification was done on test basis to ensure that correct facts are reflected in Secretarial Records and also based on opinions furnished to us by the Company.
4. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity. We have obtained the Management Representation about the compliance of regulations, wherever required. This Report is limited to the Statutory Compliances on laws/ regulations / guidelines listed in our report which have been complied with by the Company up to the date of this Report pertaining to the financial year ended March 31, 2026.
5. 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.
6. This report pertains solely to the compliances and other applicable matters arising during the audit period from April 1, 2025, to March 31, 2026.

For MR & Associates  
Company Secretaries  
A Peer Reviewed Firm  
Peer Review Certificate No.: 5584/2024

Place: Kolkata  
Date: 28.05.2026



  
[CS Sneha Khaitan Jalan]  
Partner  
FCS No.: F11977  
C P No.: 14929  
UDIN: F011977H000508605

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action(Advisor y/ Clarification/ Fine/ Show Cause Notice/ Warning etc)	Details of Violation	Fine Amount (in Rs.)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Disclosure of fine or penalty of rupees one lakh or more imposed by sectoral regulator or enforcement agency shall be disclosed within twenty-four hours	Regulation 30 read with sub-para 20, Para A, Part A, Schedule III of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CF D/PoD2/CIR/P /0155 dated November 11, 2024	Delayed Compliance	Income Tax Department	Imposition of Penalty under Section 270A of the Income Tax Act, 1961	The Company has delayed compliance with Regulation 30 of the SEBI (LODR) Regulations, 2015 with respect to timely disclosure of imposition of penalty by the Income Tax Department.	5,18,960	The Company received the penalty order from the Income Tax Department under Section 270A of the Income Tax Act, 1961 on September 19, 2025; however, the disclosure was made to the Stock Exchange on October 30, 2025 instead of within 24 hours of receipt of the order as per Regulation 30 of SEBI LODR, 2015	The Management informed that the email regarding the penalty order was received in the spam folder and was not noticed immediately as the sender was unknown to the Company. Further, no physical copy of the order was received. The Management also stated that the delay was partly attributable to the Diwali festive period during which operations were adjusted. The Company has assured that necessary internal control and compliance monitoring mechanisms	-

									are being strengthened to ensure timely identification and disclosure of such events in future and to avoid recurrence of similar instances.	
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Note: This Annexure forms an integral part of the Secretarial Compliance Report of Diana Tea Company Ltd for the financial year ended March 31, 2026.

For MR & Associates  
Company Secretaries  
A Peer Reviewed Firm  
Peer Review Certificate No.: 5598/2024

Place: Kolkata

Date: 28.05.2026



*Sneha Khaitan Jalan*

CS Sneha Khaitan Jalan  
Partner  
FCS No.: F11977  
C P No: 14929  
UDIN: F011977H000508605

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ....	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 credit rating report dated 05.12.2024 was submitted to stock exchange on 13.02.2025.	31.03.2025	Regulation 30 read with Para A of Part A of Schedule III of SEBI (LODR) Regulations 2015 read with Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11.11.2024.  The Listed Entity shall disclose to the stock exchange of all events, as specified in Part A of schedule III of Sebi, or information as soon as reasonably possible and not later than twenty-four hours from the occurrence of event or information.	Delayed intimation to the Stock exchange under Regulation 30 made beyond 24 hours	The company has furnished its response to the Stock Exchange	It is observed that during the subsequent period, the Company again delayed disclosure under Regulation 30 with respect to disclosure of penalty imposed by the Income Tax Department, indicating the need for further strengthening of the internal compliance monitoring and reporting mechanism of the Company.

Note: This Annexure forms an integral part of the Secretarial Compliance Report of Diana Tea Company Ltd for the financial year ended March 31, 2026.

Place: Kolkata  
Date: 28.05.2026

For MR & Associates  
Company Secretaries  
A Peer Reviewed Firm  
Peer Review Certificate No.: 5598/2024



*Sneha Khaitan Jalan*

CS Sneha Khaitan Jalan  
Partner  
FCS No.: F11977  
C P No: 14929  
UDIN : F011977H000508605

Corporate  
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Website: [www.corporatesuvidha.in](http://www.corporatesuvidha.in)