

HINDUSTHAN TEA & TRADING CO. LIMITED

5, J. B. S. HALDEN AVENUE, (Formerly E. M. Bye Pass),
1st Floor, 'SILVER ARCADE', KOLKATA - 700 105
Telefax : 2251-7051 / 7054 / 7055, E-mail : hema.aditi@rediffmail.com
CIN : L51226WB1954PLC022034

Date: 13th July, 2026

To
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata – 700 001

Dear Sirs/ Ma'am,

Re: Scrip No. 18124

Sub: - Annual Compliance Reports from Practicing Company Secretary

Enclosed please find the following documents as per details given:

1. **Secretarial Audit Report** in Form No – MR-3 for the Financial Year 2025-26 pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014.
2. **Certificate on Compliance with the Conditions of Corporate Governance** as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. **Certificate of Non – Disqualification of Directors** as required under Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Kindly take necessary action and oblige.

Thanking you.

Yours faithfully,

For Hindusthan Tea & Trading Co. Ltd.



Sailesh Mehta
Chief Financial Officer





SB SHETH & ASSOCIATES

Company Secretaries

FORM NO. MR-3

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026**

(Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the
Companies (Appointment and Remuneration of Personnel) Rules, 2014)

To

HINDUSTHAN TEA & TRADING CO LTD
5 JBS HALDEN AVENUE 1ST FLOOR,
SILVER ARCADE KOLKATA- 700105

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HINDUSTHAN TEA & TRADING CO LTD** (hereinafter called the company). Secretarial Audit was conducted in accordance with the Guidance Note issued by the Institute of Company Secretaries of India (a statutory body constituted under the Company Secretaries Act, 1980) and in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

Based on my verification of the company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, papers, minute books, forms and returns filed and other records maintained by **HINDUSTHAN TEA & TRADING CO LTD** for the financial year ended on 31st March, 2026 according to the provisions as may be applicable to the company of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under.
- (ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made there under.
- (iii) The Depositors Act, 1996 and the Regulations and By-laws framed there under.
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under.
- (v) The following regulations and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act") *(to the extent applicable to the Company):-*

Address: Alankar Building, 58A, Padda Pukur Road, Ground Floor, Kolkata – 700020

Mobile: 9330034122 / 8910423389

Email Id.: csshikshasheth@gmail.com / shikshashethcs@gmail.com



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Company Secretaries

- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 *(not applicable to the company during the audit period)*
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009. *(not applicable to the company during the audit period)*
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 *(not applicable to the company during the audit period)*
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 *(not applicable to the company during the audit period)*
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and *(not applicable to the company during the audit period)*
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 *(not applicable to the company during the audit period)*
- (vi) The Tea Act, 1953 and Tea Warehouse (Licensing) Order, 1989
- (vii) The Tea Rules, 1954

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India with respect to board and general meetings.
- (ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following

Observations:

Note: Please report specific non compliances / observations / audit qualification, reservation or adverse remarks in respect of the above para wise.

1. Company has been advised to provide E-voting facility to its members for voting in contravention of Scrutinizers Report – Section 108 of Companies Act 2013 and Rule 20(4)(xii) of the Companies (Management and Administration) Rules 2014.

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I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review are carried out in compliance with the provisions of the Act. Adequate notice is given to all the directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. The Resolution passed by the Board of Directors and Committees thereof had no dissenting views which were required to be captured and minuted.

I further report that

There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, the Company has not incurred any specific event/action that can have major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

This Report is to be read with my letter of even date which is annexed as "Annexure B-1" and forms as an integral part of this Report.

For SB Sheth & Associates
Company Secretaries

Place: Kolkata

Date: 07.07.2026

UDIN: A028387H000768225



Shiksha Bhavik Sheth
Proprietor

ACS: A28387, C.P. No.: 15781

PR No.: 2454/2022

Address: Alankar Building, 58A, Padda Pukur Road, Ground Floor, Kolkata – 700020

Mobile: 9330034122 / 8910423389

Email Id.: csshikshasheth@gmail.com / shikshashethcs@gmail.com



SB SHETH & ASSOCIATES

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ANNEXURE "B-1"

(to the Secretarial Audit Report of HINDUSTHAN TEA & TRADING CO LTD for the financial year ended 31st March, 2026)

To

HINDUSTHAN TEA & TRADING CO LTD

5 JBS HALDEN AVENUE 1ST FLOOR,

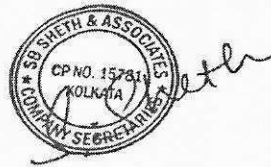
SILVER ARCADE KOLKATA- 700105

My Secretarial Audit Report for the financial year ended 31st March, 2026 of even date is to be read along with this letter.

1. It is the responsibility of the management of the Company to maintain the Secretarial records and to devise proper systems to ensure compliance of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively. The Compliance of the provisions of the Act, and other applicable laws, rules, regulations, standards is the responsibility of management. My responsibility is to express an opinion on these Secretarial records based on my audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, I followed provide a reasonable basis for our opinion.
3. Where ever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
4. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
5. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

For SB Sheth & Associates

Company Secretaries



Place: Kolkata

Date: 07.07.2026

UDIN:

Shiksha Bhavik Sheth

Proprietor

ACS: A28387, C.P. No.: 15781

PR No.: 2454/2022

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**CERTIFICATE ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE
REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 BY HINDUSTHAN TEA
& TRADING CO LTD**

To the members of **HINDUSTHAN TEA & TRADING CO LTD**

1. I have examined the compliance of conditions of Corporate Governance by HINDUSTHAN TEA & TRADING CO LTD. for the year ended 31st March, 2026, as stipulated in relevant provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The compliance of conditions of Corporate Governance is the responsibility of the Company's Management. My examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of an opinion on the financial statements of the Company.
3. In my opinion and to the best of my information and according to my examination of the relevant records and the explanations given to me, I certify that the Company has complied with the conditions of Corporate Governance as stipulated under above mentioned regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For SB Sheth & Associates
Company Secretaries**

Place: Kolkata
Date: 07.07.2026
UDIN: A028387H000768181



**Shiksha Bhavik Sheth
Proprietor
ACS: A28387, C.P. No.: 15781
PR No.: 2454/2022**



SB SHETH & ASSOCIATES

Company Secretaries

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

HINDUSTHAN TEA & TRADING CO LTD

5 JBS HALDEN AVENUE 1ST FLOOR,

SILVER ARCADE KOLKATA- 700105

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **HINDUSTHAN TEA & TRADING CO LTD** having CIN_L51226WB1954PLC022034 and having registered office at 5 JBS HALDEN AVENUE 1ST FLOOR, SILVER ARCADE KOLKATA- 700105 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority under Schedule V, Part C, Clause(10) (i).

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For SB Sheth & Associates
Company Secretaries

Place: Kolkata
Date: 07.07.2026
UDIN: A028387H000768051



Shiksha Bhavik Sheth
Proprietor
ACS: A28387, C.P. No.: 15781
PR No.: 2454/2022