

POST BOX NO. 10077  
TEL. NOS.: +91 22 22197101  
FAX :0091-22- 2207 1612 / 6772  
Email: [writetous@bbtcl.com](mailto:writetous@bbtcl.com)  
Website: [www.bbtcl.com](http://www.bbtcl.com)  
CIN: L99999MH1863PLC000002



**THE BOMBAY BURMAH TRADING CORPORATION, LIMITED**

REGD. OFFICE : 9, WALLACE STREET, FORT,  
MUMBAI 400 001, INDIA.

30<sup>th</sup> May, 2024

BSE Ltd.,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI 400 001.  
**Scrip Code: 501425**

National Stock Exchange of India Ltd.,  
Exchange Plaza, 5th Floor,  
Plot No.C/1, 'G' Block,  
Bandra-Kurla Complex,  
Bandra (E),  
MUMBAI 400 051.  
**Scrip Code: BBTC**

Dear Sir/Madam,

Sub: Submission of Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March, 2024

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI Circular(s), please find enclosed Annual Secretarial Compliance Report dated 29<sup>th</sup> May, 2024 for year ended 31<sup>st</sup> March, 2024 issued by Mr. Tushar Shridharani, Practicing Company Secretary.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For The Bombay Burmah Trading Corporation, Limited

MURLI  
MANOHAR  
PUROHIT  
Murli Manohar Purohit  
Company Secretary & Compliance Officer

Digitally signed by  
MURLI MANOHAR  
PUROHIT  
Date: 2024.05.30  
16:26:54 +05'30'

Encl: As above

**TUSHAR SHRIDHARANI**

B. Com., LL.B., F.C.S.

10, New Marine Lines

417, Jolly Bhavan No. 1

Mumbai – 400 020

Tel. : (022) 7963 3947

Email : tushar@tusharshri.com

To,  
The Board of Directors  
The Bombay Burmah Trading Corporation, Limited  
9, Wallace Street, Fort  
Mumbai – 400 001

Dear Sir(s),

Subject: Annual Secretarial Compliance Report for the Financial Year 2023-24.

I have been engaged by The Bombay Burmah Trading Corporation, Limited (“**the Company**”), whose equity shares are listed on National Stock Exchange of India Limited and BSE Limited, to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI’s Circular No. CIR/CFD/CMD1/27/2019 dated 8<sup>th</sup> February, 2019, NSE Circular Ref No: NSE/CML/ 2023/21 dated 16<sup>th</sup> March, 2023, BSE notice No. 20230410-41 and NSE Circular Ref No. NSE/CML/ 2023/30 dated 10<sup>th</sup> April, 2023 and SEBI’s Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11<sup>th</sup> July, 2023, and any further modifications thereto or other applicable circulars, if any in this regard, to issue the Annual Secretarial Compliance Report thereon for the year ended 31<sup>st</sup> March, 2024.

It is the responsibility of the management of the Company to maintain records, devise proper system to ensure compliance with provisions of all applicable SEBI Regulations and circulars / guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

My responsibility is to verify compliances by the Company with provisions of all applicable SEBI regulations and circulars / guidelines issued there under from time to time and issue a report thereon.

This audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report is enclosed.

TUSHAR  
RAMESH  
SHRIDHARANI

Digitally signed by  
TUSHAR RAMESH  
SHRIDHARANI  
Date: 2024.05.29  
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Place: Mumbai  
Date: May 29, 2024

**(Tushar Shridharani)**  
Practicing Company Secretary  
FCS: 2690 / COP: 2190  
UDIN - F002690F000485601  
Peer review certificate number – 1509/2021

Annual Secretarial compliance report of The Bombay Burmah Trading Corporation, Limited for the year ended 31<sup>st</sup> March, 2024

I, Tushar Shridharani, have examined:

- (a) all the documents and records made available to us and explanation provided by The Bombay Burmah Trading Corporation, 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 report;

for the financial year ended 31<sup>st</sup> March, 2024 (“**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, to the extent applicable, 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;
- (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;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009; and

(i) Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;

- and circulars/guidelines issued thereunder and based on the above examination, I, hereby report that, during the Review Period:

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 number	Deviations	Actions taken by	Type of Action – Advisory / Clarification / Fine / Show Cause notice / Warning, etc.	Details of violation	Fine amount	Observations / Remarks of the Practicing Company Secretary	Management response	Remarks
NIL										

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

Sr. No.	Observations, remarks of the Practising Company Secretary in the previous report.	Observations made in the secretarial compliance report for the year ended 31 <sup>st</sup> March, 2023	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.	Delay in reporting the related party transactions on consolidated basis.	Delay in reporting the related party transactions on consolidated basis.	Regulation 23(9) of SEBI (LODR)	Delay in reporting the related party transactions on consolidated basis for which NSE and BSE issued show cause notice and imposed penalty of Rs. 1,67,400.	The Company paid the fine of Rs. 1,67,400 to each Stock Exchange	The Company has paid the fine on 15th July, 2022 and made good the non-compliance.
2.	Delay in filing of Audited Annual Consolidated Financial Results of the Company.	Delay in filing of Audited Annual Consolidated Financial Results of the Company.	Regulation 33(3)(d) of SEBI (LODR)	Delay in filing of Audited Annual Consolidated Financial Results of the Company for which NSE and BSE issued show cause notice and imposed penalty of Rs. 2,43,000.	The Company paid the fine of Rs. 2,43,000 to each Stock Exchange	The Company has paid the fine on 14th July, 2022 and made good the non-compliance.

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

Sr. No.	Particulars	Compliance status			Observations / Remarks of the Practicing Company Secretary
		Yes	No	N.A.	
1.	<p><u>Secretarial Standards:</u></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).</p>	✓	-	-	-
2.	<p><u>Adoption and timely updation of the Policies:</u></p> <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 and timely updated as per the regulations/circulars/ guidelines issued by SEBI.</li> </ul>	✓	-	-	-
3.	<p><u>Maintenance and disclosures on website:</u></p> <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 re-directs to the relevant document(s)/ section of the website.</li> </ul>	✓	-	-	-
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Directors of the Company is disqualified under section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	✓	-	-	-

Sr. No.	Particulars	Compliance status			Observations / Remarks of the Practicing Company Secretary
		Yes	No	N.A.	
5.	<p><u>To examine details related to Subsidiaries of listed entities:</u></p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Requirements with respect to disclosure of material as well as other subsidiaries.</p>	✓	-	-	-
6.	<p><u>Preservation of Documents:</u></p> <p>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.</p>	✓	-	-	-
7.	<p><u>Performance Evaluation:</u></p> <p>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.</p>	✓	-	-	-
8.	<p><u>Related Party Transactions:</u></p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions.</p> <p>(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.</p>	✓	-	-	-

Sr. No.	Particulars	Compliance status			Observations / Remarks of the Practicing Company Secretary
		Yes	No	N.A.	
9.	<p><u>Disclosure of events or information:</u></p> <p>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.</p>	✓	-	-	
10.	<p><u>Prohibition of Insider Trading:</u></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	✓	-	-	-
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>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 (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.</p> <p>The Securities and Exchange Board of India issued an order on 21st October, 2022 against The Bombay Dyeing and Manufacturing Company Limited (BDMC) and it's Promoter Directors/Ex MD/Ex. JMD/Ex-Directors and Ex-CFO of the Company (Noticees) under sections 11(1), 11(2)(e), 11(4), 11(4A), 11B(1), 11B(2) and 15i of the SEBI Act, 1992 read with Rule 5 of the SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995 imposing certain restrictions/directions/monetary penalties on the Company and Noticees. BDMC and the concerned noticees submitted appeal to Securities Appellate Tribunal (SAT) against the said order. The SEBI</p>	✓ Yes (Except explanation as provided in para 11)	-		Post hearings, as per the order of SAT dated January 5, 2024, since the then Presiding Officer has retired, this matter would be heard afresh when the bench is constituted.

Sr. No.	Particulars	Compliance status			Observations / Remarks of the Practicing Company Secretary
		Yes	No	N.A.	
	Order has been stayed by the SAT on the basis of appeal by the Notices at SAT.				
12.	<p>Resignation of Statutory auditors from the listed entity or its material subsidiaries:</p> <p>In case of resignation of Statutory auditors from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary (ies) have / has 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 LODR Regulations by listed entities.</p>	-	-	✓	The statutory auditor of the listed entity has not resigned during the Review Period and therefore compliance status under the stated point is N.A.
13.	<p><u>Additional non-compliances, if any:</u></p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note, etc.</p>			✓	-

## Assumptions and limitations 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.

TUSHAR RAMESH  
SHRIDHARANI

Digitally signed by TUSHAR  
RAMESH SHRIDHARANI  
Date: 2024.05.29 16:09:42  
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**(Tushar Shridharani)**

Practicing Company Secretary

FCS: 2690 / COP: 2190

UDIN - F002690F000485601

Peer review certificate number – 1509/2021

Place: Mumbai

Date: May 29, 2024