HINDUSTHAN UDYOG LTD.

Registered Office :
Godrej Genesis, 1404, 14th Floor
Block EP & GP, Sector V, Saltlake
Kolkata – 700 091, India.
Phone : (033) 4052 6000
E-mail : kkg@hul.net.in
Website : www.hul.net.in
CIN : L27120WB1947PLC015767

Date: 30th May, 2026

The Secretary
Department of Corporate Services
BSE Limited
P. J. Towers, 25th Floor, Dalal Street
Mumbai – 400001

SUB: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE YEAR ENDED 31.03.2026

Dear Sir,

Enclosed please find herewith Annual Secretarial Compliance Report of **HINDUSTHAN UDYOG LIMITED** for the year ended 31st March, 2026 as required in terms of Regulation 24A of SEBI (LODR) Regulations, 2015 issued by the Secretarial Auditor who is a Peer Reviewed Practicing Company Secretary.

The above is for your information and records.

Thanking you.

Yours Faithfully,

FOR HINDUSTHAN UDYOG LIMITED

HINDUSTHAN UDYOG LTD. Kolkata

[SHIKHA BAJAJ]
COMPANY SECRETARY & COMPLIANCE OFFICER

ENCL: AS ABOVE

VIDHYA BAID & CO
Company Secretaries

Secretarial Compliance Report of
HINDUSTHAN UDYOG LTD
for the financial year ended 31st March 2026

To,
HINDUSTHAN UDYOG LTD
CIN: L27120WB1947PLC015767
Registered Office Godrej Genesis, 1404, 14th Floor, Block EP & GP, Sector V, Kolkata, Sech Bhawan, North 24 Parganas, Saltlake, West Bengal 700091

We, Vidhya Baid & Co., Company Secretaries, Kolkata have examined:

(a) all the documents and records made available to us and explanation provided by **Hindusthan Udyog 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 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, 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 to the Company during the Review Period)

(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 Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the Review Period)

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

(h) Securities and Exchange Board of India (Depositories & Participants) Regulations 2018.

and circulars/ guidelines issued thereunder;

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

Registered Address : 35, Armenian Street, 3rd Floor, Kolkata - 700 001
Tel : 033-4066 0171 **(M)** +91 9007450898, +91 9830705261
E-mail : vidhyabaid@gmail.com, finsearchprofessionals@yahoo.com



Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
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:** ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities ● All 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	-
3.	**Maintenance and disclosures on Website:** ● 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	
4.	**Disqualification of Director:** 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.	**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 has no material subsidiary.

VIDHYA BAID & CO. KOLKATA COMPANY SECRETARIES

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 evaluationof the Board, Independent Directors and the Committeesat 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, in case no prior approval has been obtained.	Yes NA	The Listed Entity has obtained required prior approvals for related party transactions
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	-
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 SEBIor 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 underseparate paragraph herein (**).	Nil	-
12.	**Additional Non-compliances, if any:** Additional non-compliance observed for any SEBI regulation/circular/guidance note etc.*	NA	

VIDHYA BAID & CO. KOLKATA COMPANY SECRETARIES

Note:

1. We have not reviewed accounting disclosures and compliances in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 as the same have been subject to review by Statutory Auditors of the Company and hence their Report may be referred to in this regard.

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as perSEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1.	**Compliances with the following conditions while appointing/re-appointing an auditor**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	The auditor of the Company has not resigned during the period under review.
2.	**Other conditions relating to resignation of statutory auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the AuditCommittee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	

VIDHYA BAID & CO. * KOLKATA * COMPANY SECRETARIES

	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. **c.** The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. **ii.** Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	NA	
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	The auditor of the Company has not resigned during the year under review

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

(**) (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.	Com-pliance Require-ment (Regu-lations/ circulars/ guide-lines including specific clause)	Regu-lation/ Circula rNo.	Deviatio ns	Action Taken by	Type of Action (Advisory/ Clarificatio n/ Fine/Sho w Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Obser-vations/ Remarks of the Practicing Company Secretary	Man-age-ment Re-sponse	Re-marks

VIDHYA BAID & CO. * COMPANY SECRETARIES * KOLKATA

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

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
				Not Applicable						

This Report is to be read with our letter of even date which is annexed as "Annexure A" and forms integral part of this Report.

Place: Kolkata
Date: 29th May, 2026
UDIN: F008882H000528271

VIDHYA BAID & CO. * COMPANY SECRETARIES * KOLKATA

For VIDHYA BAID & CO.
Company Secretaries
UIN: S2014WB254300

Vidhya Baid

VIDHYA BAID
(Proprietor)
FCS No. 8882
CP No. 8686
PR NO. 6354/2025

VIDHYA BAID & CO
Company Secretaries

"Annexure A"

To,
HINDUSTHAN UDYOG LTD
CIN: L27120WB1947PLC015767
Registered Office Godrej Genesis, 1404, 14th Floor, Block EP & GP, Sector V, Kolkata, Sech Bhawan, North 24 Parganas, Saltlake, West Bengal 700091

Our report of even date is to be read along with this letter.

1. It is the responsibility of the management of the Company to maintain records, devise proper systems 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.

2. Our 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.

3. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc

4. The Annual Secretarial Compliance 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. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company as well as correctness of the values and figures reported in various disclosures and returns as required to be submitted by the Company under the specified laws, though we have relied to a certain extent on the information furnished in such returns.

Place: Kolkata
Date: 29th May, 2026

For VIDHYA BAID & CO.
Company Secretaries
UIN: S2014WB254300

Vidhya Baid.

VIDHYA BAID
(Proprietor)
FCS No. 8882
CP No. 8686
PR NO. 6354/2025

Registered Address : 35, Armenian Street, 3rd Floor, Kolkata - 700 001
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