Annual Secretarial Compliance Report
of BGIL FILMS & TECHNOLOGIES LIMITED for the financial year ended 31st March 2026

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by BGIL FILMS & TECHNOLOGIES LIMITED (hereinafter referred as 'the listed entity'), having its Registered Office at ALTF, 101, NH-19, CRRI, Ishwar Nagar, BTPS (South Delhi), New Delhi-110044, India. Annual Secretarial Compliance Review (Secretarial Review) was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my 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 Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity 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:

a) all the documents and records made available to us and explanation provided by BGIL FILMS & TECHNOLOGIES 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 certification,

For the year ended 31-03-2026 ("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");

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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 - ***[I have relied upon the explanations and/or clarifications provided by the company and accordingly, it is to state that SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, is not applicable to the listed entity during the period under review except to the extent of reporting being made in this report];***

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 - ***[I have relied upon the explanations and/or clarifications provided by the company and accordingly, it is to state that SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, is not applicable to the listed entity during the period under review]***

e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - ***[I have relied upon the explanations and/or clarifications provided by the company and accordingly, it is to state that SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, is not applicable to the listed entity during the period under review]***;

f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - ***[I have relied upon the explanations and/or clarifications provided by the company and accordingly, it is to state that SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, is not applicable to the listed entity during the period under review]***;

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

h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

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i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- ***[I have relied upon the explanations and/or clarifications provided by the company and accordingly, it is to state that SEBI (Delisting of Equity Shares) Regulations, 2021, is not applicable to the listed entity during the period under review]***;

j) Securities and Exchange Board of India (Intermediaries) Regulations, 2008;

k) Securities and Exchange Board of India (Brokers and Sub-Brokers) Regulations, 1992,

l) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, and

m) Other regulations as applicable and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period, the listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified in **"Annexure A"**

I further hereby report that, during the Review Period, the compliance status of the listed entity including compliances related to resignation of statutory auditors from listed entities as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019, is as per "**Annexure B"**

I further, report that I have not come across any disclosure on official website of the company as per the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.

Assumptions & Limitation of scope and Review:

1. The management of the listed entity is responsible for maintenance of records and compliance with the provisions of the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and 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 ("SEBT').
2. I have followed the audit practices and processes as were considered appropriate to obtain reasonable assurance about the correctness of the contents of the said records.

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3. While forming an opinion on compliance and issuing this report, I have taken an overall view based on the compliance process and procedures followed by the listed entity, and have considered compliance related actions taken by the listed entity after 31 March 2026, but before the issue of this report.
4. I have considered compliance related actions taken by the listed entity based on independent legal/profession opinion obtained, as being in compliance with law, wherever there was scope for multiple interpretations. I have relied on confirmations by the listed entity and its representatives for the purposes of reporting as to the actions, if any, taken against the listed entity, its promoters or directors, by SEBI or the stock exchanges under the SEBI or the SCRA.
5. I have verified the records furnished to us/me on a test basis to see whether the correct facts are reflected therein. I have also examined the compliance procedures followed by the listed entity on a test basis. I believe that the processes and practices I followed provide a reasonable basis for our opinion.
6. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
7. As represented, the board of directors at their meeting held on September 05, 2025 had approved the issuance of 5,65,11,000 Convertible Equity Warrants on a preferential basis to non-promoters, for cash consideration at a price of Rs. 14/- per warrant, aggregating to Rs. 79,11,54,000/- to 74 (Seventy-Four) Non-Promoter proposed allottees. The same was approved by members of the company vide a special resolution passed at 36th Annual General Meeting of the company dated September 30, 2025. Pursuant thereto, the Company had filed an application with BSE Limited on September 11, 2025 seeking in-principal approval under Regulation 28(1) of the SEBI (LODR) Regulations, 2015. Subsequent to the filing of the application, the Company received multiple queries from BSE, to which timely and complete responses were submitted. However, due to the prolonged pendency of in-principal approval, certain proposed investors expressed their inability to wait further and withdrew their commitment to invest. As a result, the Company was unable to proceed with the preferential issue in its existing form. Later on, the Board vide a resolution passed at its meeting held on 15-12-2025 has approved the withdrawal of the said application for in-principal approval and the Company has submitted a formal withdrawal letter dated 15-12-2025 to BSE Limited in this regard.
8. The reason of withdrawal is being mentioned solely based on representation obtained from the company and its officers and I as a secretarial auditor have limited means to verify the same.

9. I have relied upon the representation made by the company regarding Compliance of laws, rules, regulations, circulars and guidelines issued by SEBI under SEBI Act and SCRA and the happening of events etc.
10. 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.
11. 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

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Ashutosh Kumar Pandey
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Proprietor
Peer Review Certificate No. 4115/2023
UDIN- F006847H000539005

Place: Noida
Date: 29.05.2026

AKP & Associates, Company Secretaries
C-30, Sector-XU-III, Greater Noida-201308 (Uttar Pradesh)
Mobile No.-9540208383; Web Site- www.akpcs.com, E-mail ashutosh@akpcs.com

Annexure A

(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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
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 (INR)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	As per Regulation 17 of the SEBI (LODR) Regulations 2015, the composition of board of directors of the listed entity shall have an optimum combination of executive and non-executive directors with at least one-woman director and not less than fifty per cent. of the board of directors shall comprise of non-executive directors	Regulation 17 of the SEBI (LODR) Regulations 2015	1. The listed entity has 7 directors out of which 5 are independent and 2 are other than independent. The composition of the board is to be re-looked in terms of the provision of section 152 of the companies Act, 2013, read with rules and regulations made thereunder. 2. We have not come across Performance Evaluation as required by Regulation 17(10) of the SEBI (LODR) Regulations 2015. 3. We have not come across any familiarization Program during the year under review. 4. Mr. Premkumar Sitaram Mahato (DIN-11198389) was appointed as an additional director w.e.f. 05-09-25, however, he is still being shown as additional director on official website of the MCA. 5. Mr. Amit Panwar (DIN-10456519) was appointed as an additional director	NA	NA	As per column (4)	NA	1. The listed entity has 7 directors out of which 5 are independent and 2 are other than independent. The composition of the board is to be re-looked in terms of the provision of section 152 of the companies Act, 2013, read with rules and regulations made thereunder. 2. We have not come across Performance Evaluation as required by Regulation 17(10) of the SEBI (LODR) Regulations 2015. 3. We have not come across any familiarization Program during the year under review. 4. Mr. Premkumar Sitaram Mahato (DIN-11198389) was appointed as an additional director w.e.f. 05-09-25, however, he is still being shown as additional director on official website of the MCA. 5. Mr. Amit Panwar (DIN-10456519) was appointed as an additional director w.e.f. 12/08/2025, however, he is still being shown as additional director on official website of the MCA.	As represented, Mr. Premkumar Sitaram Mahato (DIN-11198389) and Mr. Amit Panwar (DIN-10456519), both, were regularized by the general meeting but post compliance which is merely a formality is yet to be done. The performance evaluation has also been done.	NA

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			w.e.f. 12/08/2025, however, he is still being shown as additional director on official website of the MCA.							
2	Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, mandates the promoters to file a declaration within 7 days from the closure of the Financial Year	Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	1. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-23-24 was filed delayed on 09-05-2025 2. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE 3. Noting of the declaration is not seen in the minutes of the Audit Committee	NA	NA	1. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-23-24 was filed delayed on 09-05-2025 2. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE 3. Noting of the declaration is not seen in the minutes of the Audit Committee	NA	1. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-23-24 was filed delayed on 09-05-2025 2. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE	As represented, the promoter has already submitted declaration under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	NA

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Place: Noida
Date: 29.05.2026

(b) The listed entity was not required to take any action(s) on compliance as there were no observation(s) in the previous report issued for the Financial Year 2024-25 except and to the extent of the reporting being made hereunder-

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 (INR)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 23(9) of SEBI (LODR) Regulations, 2015, mandates that the listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board from time to time, and publish the same on its website half-yearly on the date of publication of its standalone and consolidated financial result	Regulation 23(9) of the SEBI (LODR) Regulations 2015	Delay in uploading the details for the half year ended on 31-03-24 and 30-09-24	BSE	Penalty	Delay in uploading the details for the half year ended on 31-03-24 and 30-09-24	5900 and 5900	The company has submitted the details of related party transaction but there is delay in doing the same. for the half year ended on 31-03-24 and 30-09-24	As represented, it has been noted that company has complied with regulation 23(9) of SEBI (LODR) Regulations, 2015, the only thing is there is delay in disseminating the same. It was also represented that Stock Exchange has not imposed any fine for the same.	The listed entity has paid the penalty as per details given in Annexure 1
2	Regulation 34 (1) of SEBI (LODR) Regulations, 2015, mandates the listed entity to submit to the stock exchange and publish on its website- (a) a copy of the annual report sent to the shareholders along with the notice of the annual general meeting on or before the commencement of dispatch to its shareholders;(b)in the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting.	Regulation 34 (1) of SEBI (LODR) Regulations, 2015	Delay in uploading the details on the official website of BSE.	BSE	Penalty	Delay in uploading the required details as per Regulation 34 (1) of SEBI (LODR) Regulations, 2015	9440	The company has uploaded the required details on 13-09-2024 05:24:03 PM. Later on, they got it revised on 30-09-2024 11:08:11 AM citing reason of printing issue.	The management has represented that the delay is purely inadvertent and may be condoned by the BSE	The listed entity has paid the penalty as per details given in Annexure 1
3	As per Regulation 19 (1) and 19 (2) of the SEBI (LODR) Regulations 2015, the board of directors shall constitute the nomination and remuneration committee and Chairperson of the nomination and	Regulation 19 (1) and 19 (2) of the SEBI (LODR) Regulations 2015	The company has failed to constitute the nomination and remuneration committee	BSE	Penalty	Noncompliance of Regulation 19 (1) and 19 (2) of the SEBI (LODR) Regulations 2015	160480	The composition of the board is not proper and the listed entity has to act on it immediately	As represented, the listed entity has complied with the Regulation 19 (1) and 19 (2) of the SEBI (LODR) Regulations 2015	The listed entity has paid the penalty as per details given in Annexure 1

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	remuneration committee shall be an independent director									
4	As per Regulation 33 of the SEBI (LODR) Regulations 2015, the listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange within forty-five days of end of each quarter, other than the last quarter	Regulation 33 of the SEBI (LODR) Regulations 2015	Delay in uploading the details on the official website of BSE.	BSE	Penalty	Delay in uploading the details on the official website of BSE for the quarter ending on 31-12-24	5900	There is delay in uploading the required details/documents on the official website of the BSE	As represented, the listed entity has complied with the provisions of Regulation 33 of the SEBI (LODR) Regulations 2015 and the delay, if any, is purely inadvertent.	The listed entity has paid the penalty as per details given in Annexure 1
5	As per Regulation 31 of the SEBI (LODR) Regulations 2015, deals with submission of shareholding pattern in prescribed format within 21 days from the end of every quarter. Further Regulation 31 (2) mandates that the listed entity shall ensure that hundred percent of shareholding of promoter(s) and promoter group is in dematerialized form and the same is maintained on a continuous basis in the manner as specified by the Board	Regulation 31 of the SEBI (LODR) Regulations 2015	Delay in uploading the shareholding pattern for the quarter ending on 31-03-2025 by one day.	BSE	Penalty	Delay in uploading the shareholding pattern for the quarter ending on 31-03-2025 by one day.	2360	Delay in uploading the shareholding pattern for the quarter ending on 31-03-2025 by one day. Further, 144000 Equity shares held by the promoters are still in physical form.	As represented, the listed entity has complied with the provisions of Regulation 31 of the SEBI (LODR) Regulations 2015. The delay is of one day only and may be condoned by the BSE.	The listed entity has paid the penalty as per details given in Annexure 1
6	As per Regulation 46, the listed entity shall maintain a functional website containing the basic information about the listed entity	Regulation 46 of the SEBI (LODR) Regulations 2015	The listed entity is maintaining a functional website; however, it does contain the basic information about the company in the manner prescribed in Regulation 46 of the SEBI (LODR) Regulations 2015	NA	NA	The listed entity is maintaining a functional website; however, it does contain the basic information about the company in the manner prescribed in Regulation 46 of the SEBI (LODR) Regulations 2015	NA	The listed entity is maintaining a functional website; however, it does contain the basic information about the company in the manner prescribed in Regulation 46 of the SEBI (LODR) Regulations 2015, i.e., MOA, AOA, details of familiarization Programs etc.	As represented, the company is maintaining a function website containing basic details as per the regulation in question. The information are placed on the website at some or other places and it will be arranged as prescribed.	NA
7	As per Regulation 17 of the SEBI (LODR) Regulations 2015, the composition of board of directors of the listed entity shall have an optimum combination of executive and	Regulation 17 of the SEBI (LODR) Regulations 2015	6. The listed entity has 4 directors and all are non-rotational. 7. We have not come across Performance Evaluation as required	NA	NA	1. The listed entity has 4 directors and all are non-rotational. 2. Performance Evaluation as	NA	1. The listed entity has 4 directors and all are non-rotational. 2. We have not come across Performance Evaluation as	As represented, Mr. Karn Rajhans (DIN-03081692) and Mr. Rohit Kaushik (DIN-07180228), both,	The listed entity has filed the correspondi ng form with

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	non-executive directors with at least one-woman director and not less than fifty per cent. of the board of directors shall comprise of non-executive directors		by Regulation 17(10) of the SEBI (LODR) Regulations 2015. 8. We have not come across any familiarization Program during the year under review. 9. Mr. Karn Rajhans (DIN-03081692) was appointed as an additional director w.e.f. 08-12-20, however, he is still being shown as additional director on official website of the company. 10. Mr. Rohit Kaushik (DIN-07180228) was appointed as an additional director w.e.f. 12/08/2021, however, he is still being shown as additional director on official website of the company			required by Regulation 17(10) of the SEBI (LODR) Regulations 2015 3. We have not come across any familiarization Program during the year under review 4. Mr. Karn Rajhans (DIN-03081692) was appointed as an additional director w.e.f. 08-12-20, however, he is still being shown as additional director on official website of the company. 5. Mr. Rohit Kaushik (DIN-07180228) was appointed as an additional director w.e.f. 12/08/2021, however, he is still being shown as additional director on official website of the company		required by Regulation 17(10) of the SEBI (LODR) Regulations 2015 3. Mr. Karn Rajhans (DIN-03081692) was appointed as an additional director w.e.f. 08-12-20, however, he is still being shown as additional director on official website of the company. 4. Mr. Rohit Kaushik (DIN-07180228) was appointed as an additional director w.e.f. 12/08/2021, however, he is still being shown as additional director on official website of the company	were regularized by the general meeting but post compliance which is merely a formality is yet to be done. The performance evaluation has also been done.	additional fee
8	Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, mandates the promoters to file a declaration within 7 days from the closure of the Financial Year	Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	4. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-23-24 was filed	NA	NA	4. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and	NA	3. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-23-24 was filed	As represented, the promoter has already submitted declaration under Regulation 31(4) of SEBI (Substantial Acquisition of	NA

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			delayed on 09-05-2025 5. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE 6. Noting of the declaration is not seen in the minutes of the Audit Committee			Takeovers) Regulations, 2011, for the FY-23-24 was filed delayed on 09-05-2025 5. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE 6. Noting of the declaration is not seen in the minutes of the Audit Committee		delayed on 09-05-2025 4. The declaration as required under Regulation 31(4) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, for the FY-24-25 is not seen on the official website of BSE	Shares and Takeovers) Regulations, 2011	

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UDIN- F006847H000539005

Place: Noida
Date: 29.05.2026

Annexure 1

Scrip Code	Company Name	Regulations	Quarter/Month	Date of Submission	Due Date	Total Fine levied (incl.GST @18%)	Fine Paid (incl. GST @18 %)	Fine Outstanding	Waived /withdrawal	Date of Notice (Review letter)	Whether first /subsequent and consecutive non-compliance	Movement to "Z" category	Movement from "Z " category to Normal category	Freezing of Promoter holdings	Un-Freezing of Promoter holdings	Suspension	Revocation
511664	BGIL Films & Technologies Ltd	SOP-Reg-23(9)	Sep-23	10-Nov-23	09-Nov-23	5900	5900	0		14-Dec-23				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-23(9)	Mar-24	31-05-24		5900	5900	0		28-06-24				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-34	Mar-24	13-09-24	07-09-24	11800	11800	0		21-10-24				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-19(1)/19(2)	Sep-24		21-10-24	160480	160480	0		21-11-24				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-23(9)	Sep-24	14-11-24	13-11-24	5900	5900	0		13-12-24				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-33	Dec-24	17-02-25	14-02-24	5900	5900	0		12-03-25				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-31	Mar-25	22-04-25	21-04-25	2360	2360	0		14-05-25				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-24A	Mar-25		30-05-25	259600	259600	0		26-06-25				Yes			
511664	BGIL Films & Technologies Ltd	SOP-Reg-34	Mar-25	09-09-25		2360	2360	0		30-10-25							

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Annexure B

Sl 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.	No	We as the Secretarial Auditor have limited means to comment on the same.
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	No	The policies are to be reviewed and updated accordingly
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	No	Disclosure on the official website of the company is not in accordance with and in the manner given under Regulation 46 of SEBI(LODR) Regulations 2015
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	As represented, none of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013. However, Mrs. Arti Bhatia is Director in a company called Bharatiya Global Infomedia Limited which has last filed its Annual Accounts and Annual Return for the year ended on 31-03-2018. Disqualification ought to have come into picture as company has failed to file its Annual Accounts and Annual Return for more than three consecutive years, however, DIN of the directors concerned are coming active on official website of MCA.
5	**Details related to Subsidiaries of listed entities**: a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	NA	There are no subsidiaries of the Company
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	NA
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.	NO	We have limited means to comment on performance evaluation

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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.	No	We have limited means to comment on performance evaluation
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	Financial Results for the year under review were not seen to be placed on the official website of the company on https://bgilfilms.com/investors/. Further, details which are there on the website are not as per it nomenclature.
10	**Prohibition of Insider Trading**: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	No	NA
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 (**).	Yes	As represented, no actions were taken by SEBI or Stock Exchanges during the year under review. However, while going through the official website of BSE, certain penalties have been seen to imposed on the listed entity as per Annexure 1 given below.
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	There is no resignation of the auditor during the period under consideration. Further there is no subsidiary of the Company

Ashutosh

AKP & Associates Company Secretaries
FCS - 6847
CP - 7385
NOIDA

13	**Additional non-compliances, if any**: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	1. The company has not filed form MGT-14 for appointment of the secretarial auditors and internal auditor. Also, it has not filed form MGT-14 for Special Resolution(s) passed at the 36th AGM. Further, we have not come across copy of the duly signed internal audit report for the year under review. The listed entity is not seen to have filed form DPT-3 for the current year and for the previous year too. 2. The listed entity has 7 directors out of which 5 are independent and 2 are other than independent. The composition of the board is to be re-looked in terms of the provision of section 152 of the companies Act, 2013, read with rules and regulations made thereunder. 3. We have not come across Performance Evaluation as required by Regulation 17(10) of the SEBI (LODR) Regulations 2015. We have not come across any familiarization program being conducted during the year. 4. Mr. Premkumar Sitaram Mahato (DIN-11198389) was appointed as an additional director w.e.f. 05-09-25, however, he is still being shown as additional director on official website of the MCA. 5. Mr. Amit Panwar (DIN-10456519) was appointed as an additional director w.e.f. 12/08/2025, however, he is still being shown as additional director on official website of the MCA 6. The company Secretary and Compliance Officer Mr. Akhileshwar Singh is said to have left the office; however, his name is still appearing in the signatory details of the company as maintained on the official website of Ministry of Corporate Affairs i.e., www.mca.gov.in . 7. We had limited access to the minutes of the Borad Meeting, Shareholders' Meeting and Committee's Meeting and corresponding attendance sheet. The company has provided us unsigned minutes in soft copies.

For AKP & Associates
Company Secretaries
Firm Unique Code
S2013UP219300

Ashutosh Kumar Pandey
FCS-6847: CP-7385
Proprietor
Peer Review Certificate No. 4115/2023
UDIN- F006847H000539005
Place: Noida
Date: 29.05.2026