



TWINKLE AGARWAL

PRACTISING COMPANY SECRETARY

SECRETARIAL COMPLIANCE REPORT

**M/s Wires and Fabriks (SA) Ltd
for the financial year ended 31st March, 2026**

I have been engaged by M/s Wires and Fabriks (SA) Ltd (hereinafter called the Company) L29265WB1957PLC023379, whose equity shares were listed on 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 Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November, 11, 2024 updated as on January 30, 2026 and to issue Annual Secretarial Compliance Report thereon.

It is the responsibility of the Management of the Company to maintain records, devise proper systems to ensure compliance with the provisions of all applicable Regulations, Circulars and Guideline issued by the Securities and Exchange Board of India (SEBI) from time to time and to ensure that the systems are adequate and effective.

My responsibility is to verify compliances by the Company with provisions of all applicable Regulations, Circulars and Guidelines issued by SEBI from time to time and issue a Report thereon.

My audit was conducted in accordance with guidance note on "Annual Secretarial Compliance Report" issued by the Institute of Company Secretaries of India (ICSI) and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose. The Annual Secretarial Compliance Report is enclosed as Annexure.

For Twinkle Agarwal
Practicing Company Secretary

Twinkle Agarwal



Twinkle Agarwal
Membership No. 52868(A)
COP: 25605

UDIN: A052868H000381658
Peer Review No. 6139/2024

Date: 16.05.2026
Place: Kolkata



I, Twinkle Agarwal, Practising Company Secretary, have examined:

- (a) All the documents and records made available to us and explanation provided by M/s Wires and Fabriks (SA) Ltd ("the Company") having CIN L29265WB1957PLC023379 and its Registered Office at 7, Chittaranjan Avenue, Kolkata-700072.
- (b) The filings/ submissions made by the Company to the stock exchanges.
- (c) Website (<https://www.wirefabrik.com/>) of the Company,
- (d) Any other document/ filing, as may be relevant, which has been relied upon to make this certification, including by way of electronic mode,

for the financial 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 period 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 to the Company during the period under review)*
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *(Not applicable to the Company during the period under review)*
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *(Not applicable to the Company during the period under review)*
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; *(Not applicable to the Company during the period under review)*
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; *(Not applicable to the Company during the period under review)*.
- (j) And any other circulars/ guidelines issued thereunder;

Based on above examination, I hereby report that, during the period under review:

- a. The Company has complied with the provisions of the above regulations and circulars/guidelines issued thereunder, except in respect of matters specified below: -





S / N	Compliance Requirement (Regulations/Circulars/Guideline Including Specific Clause)	Regulations/ Circular No	Deviations	Action taken by	Type of Action (Advisor y/Clarification/Show Cause Notice/W arning etc)	Details of Violation	Fine Amount	Observations/Remarks of the Practising Company Secretary, if any	Management Response	Remarks
None										

b. The Company has taken following actions to comply with the observations made in Previous Reports:

S/N	Observations/ Remarks of the Practising Company Secretary in the previous reports	Observations made in the secretarial compliance report	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
None						

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

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standards: The compliances of the Company 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: <ul style="list-style-type: none">● 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: <ul style="list-style-type: none">● The Company 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.	Yes	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: <ul style="list-style-type: none">● Identification of material subsidiary companies● Disclosure requirement of material as well as other subsidiaries	Not Applicable	Not Applicable during the reporting period.
6.	Preservation of Documents: The Company 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 Company 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.	Related Party Transactions: <ul style="list-style-type: none">The Company has obtained prior approval of Audit Committee for all related party transactions; orThe Company 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	- There were no such instances during the period under review.
9.	Disclosure of events or information: The Company 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 Company is in compliance with Regulation 3(5) & 3(6) of 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 Company/ 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.	Not Applicable	There were no such instances during the period under review.
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.	Not Applicable	There were no such instances of resignation during the period under review.
13.	Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Not Applicable	There were no such instances during the period under review.

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.

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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. I 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.

For Twinkle Agarwal
Practising Company Secretary

Twinkle Agarwal



Twinkle Agarwal
Membership No. 52868(A)
COP: 25605

UDIN: A052868H000381658
Peer Review No. 6139/2024

Date: 16.05.2026
Place: Kolkata

Note: The Secretarial Compliance is the responsibility of Management. My responsibility is to express an opinion on such compliance. This 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

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