SAIANAND COMMERCIAL LIMITED

CIN NO: L51900MH1984PLC034881

Date: 20.05.2026

To,

Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Scrip Code: 512097 **Security ID: SAICOM**

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the Financial Year 2025-26

In compliance with **SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019**, please find enclosed herewith Annual Secretarial Compliance Report of the Company for the financial year ended on 31st March, 2026 issued by secretarial auditor Mr. Kushal Agrawal, Practicing Company Secretaries.

You are requested to take the same on your record.

Thanking you.

Yours faithfully,
For, SAIANAND COMMERCIAL LIMITED

MILANBHAI
RAMESHBHAI KHATRI

Digitally signed by MILANBHAI RAMESHBHAI KHATRI
DN: c=IN, o=Personal, pseudonym=mnqpqoknefbgi7hbvcw16dgj42a93, 2.5.4.20=187864ea22ba27e4a7864dd98fb02f8e65a7876dda11b9d96fa0ecb5bbb1a287, postalCode=380007, st=Gujarat, serialNumber=7b7723413d74ef92f44b3959c5ecab93f53fa2767f1f2b59cb80904e79345db3, cn=MILANBHAI RAMESHBHAI KHATRI
Date: 2026.05.20 18:31:50 +05'30'

Milanbhai Khatri
Wholetime-Director

AGRAWAL KUSHAL & ASSOCIATES
COMPANY SECRETARY

Landmark Residency, 2nd Floor,
Flat C2, Bankim Nagar, SevokeRoad,
Siliguri-734001

To
The Board of Directors
SAIANAND COMMERCIAL LIMITED
MUMBAI - 400103

Sub.: Annual Secretarial Compliance Report for the Financial Year 2025-26

Dear Sir,

We have been engaged by **SAIANAND COMMERCIAL LIMITED,**(hereinafter referred to as the "Company") bearing **CIN: L51900MH1984PLC034881** whose Equity Shares are listed on BSE Limited (BSE) to conduct an Audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February 2019 including recent update by SEBI on said Circular, and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the Company records, devise proper systems to ensure Compliance with the provisions of all the applicable SEBI Regulations and Circulars/Guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

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

Our 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 involves such examinations and verifications considered and necessary and adequate for the said purpose. Annual Secretarial Compliance is attached herewith.

Place : Siliguri

Date 12/05/2026

M/S AGRAWAL KUSHAL & ASSOCIATES
Company Secretaries

Kushal Agrawal
Proprietor
ACS- 59851, CP-22611
UDIN: A059851H000342751
Peer review Certificate:4491/2023

AGRAWAL KUSHAL & ASSOCIATES
COMPANY SECRETARY

Landmark Residency, 2nd Floor,
Flat C2, Bankim Nagar, SevokeRoad,
Siliguri-734001

ANNUAL SECRETARIAL COMPLIANCE REPORT OF SAIANAND COMMERCIAL LIMITED

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2026

To
The Board of Directors
SAIANAND COMMERCIAL LIMITED
MUMBAI - 400103

We have examined:

a) All the documents and records made available to us and explanations provided by the **SAIANAND COMMERCIAL LIMITED (**"the listed entity"),
b) the filings/submissions made by the company to the Stock Exchanges;
c) Website of the Company;
d) Any other documents/filings, as may be relevant, which has been relied upon to prepare this Certificate.

For the financial year ended on March 31, 2026 in respect of Compliance with the provisions of:

1. The Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the Regulations, Circular, Guidelines issued thereunder and;

2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under and the Regulations, Circular, Guidelines issued thereunder by the Securities & Exchange Board of India (SEBI);

The specific Regulations whose provisions and the Circulars/Guidelines issued thereunder have been examined, includes -

a) The 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; **Not Applicable during the review period**
e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the review period**
f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021: **Not Applicable during the review period**

g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
h) The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable;
i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act;
j) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
k) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 (in relation to obligations of Issuer Company); **Not Applicable during the review period**

and circulars/ guidelines issued thereunder and based on the above examination, we 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:
- **Refer Annexure "A" annexed to the Report.**

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

- **Refer Annexure "B" annexed to the Report.**

c) 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 listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	**Yes**	**Not Any**
2.	**Adoption and timely updating of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.	**Yes**	**Not Any**

	• All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	**Yes**	**Not Any**
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** **Yes** **Yes**	**Not Any** **Not Any** **Not Any**
4.	**Disqualification of Director:** • None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	**YES**	**Not Any**
5.	**To examine details related to Subsidiaries of listed entities:** a) Identification of material subsidiary companies b) Requirements with respect to disclosure of material as well as other subsidiaries	**Not Applicable**	**Not Any** **Not Any**
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**	**Not Any**

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 as prescribed in SEBI Regulations	**No**	**Not Any**
8.	**Related Party Transactions:** a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. 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.	**Yes** **No such Case**	**Not Any** **Not Any**
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**	**Not Any**
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**	**The Company has maintained Structural Digital Database**
11	**Actions taken by SEBI or Stock Exchange(s), if any:** 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	**Yes** (No Action is taken by SEBI or Stock exchange)	**Not Any**

12	**Additional Non-compliances, if any:** No additional non-compliance observed for all SEBI regulation/circular/ guidance note etc.	**N.A.**	**Not Any**

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.

2) Our responsibility is to certify 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 Accounts of the listed entity.

4) This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the Listing Regulations 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.

Annexure "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: –

Compliance Requirement (Regulations/Circulars/ guidelines including specific. clause)	Regulation/ Circular No.	Deviati ons	Action taken by	Type of Action (Advisory/Clarification/Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company)	Management Response
N.A.	**Not Any**	**Not Any**	**Not Any**	**Not Any**	**Nil**	**Not Any**	**N.A.**	**Not Any**

Annexure "B"

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

AGRAWAL KUSHAL & ASSOCIATES
COMPANY SECRETARY

Landmark Residency, 2nd Floor,
Flat C2, Bankim Nagar, SevokeRoad,
Siliguri-734001

Compliance Requirement (Regulations/Circulars/ guidelines including specific. clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action (Advisory /Clarification/Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company)
N.A.	Not Any	Not Any	Not Any	Not Any	Nil	Not Any	N.A.

Place : Siliguri

Date 12/05/2026

M/S AGRAWAL KUSHAL & ASSOCIATES
Company Secretaries

Kushal Agrawal
Proprietor
ACS- 59851, CP-22611
UDIN: A059851H000342751
Peer review Certificate:4491/2023