Date: 13/05/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

Script ID/ Symbol / Code / ISIN	:	RNBDENIMS / 538119 / INE012Q01021
Subject	:	Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026
Reference No.	:	Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

As per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached the Annual Secretarial Compliance Report of R & B Denims Limited ("the Company") for the Financial Year ended March 31, 2026, issued by Mr. Bhaveshkumar Arjunkumar Rawal, Practicing Company Secretary, Secretarial Auditor of the Company.

Request you to please take the same on record.

Thanking You,
For R & B Denims Limited

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2026.05.13 10:47:14 +05'30'

Amit Dalmia
Chairman and Managing Director
DIN: 00034642
Place: Surat

Enclosure: As above

BHAVESHKUMAR RAWAL
COMPANY SECRETARY

M. No.+91 89054 85323
M. No.+91 94279 78697
Office M. No. +91 92650 07363
Office Tel. No. 0261-3586251
Email - brawal1011@gmail.com

306, 3rd Floor, Sankalp, Chowki Street, Nanpura, Surat - 395001 (Guj.)

Secretarial Compliance Report of M/s R & B Denims Limited
For the year ended March 31, 2026

To,
The Board of Directors
R & B Denims Limited
CIN: L17120GJ2010PLC062949
Block No. 467 Sachin Palsana Road, Palsana, Surat 394315

Auditor's Responsibility:

My responsibility is to express an opinion on compliance of these acts, rules, regulations and circulars and maintenance of records based on my audit. I conducted my audit in accordance with the Secretarial Auditing Standards issued by the Institute of Company Secretaries of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about compliance of acts, rules, regulations and circulars and maintenance of records.

I further state that due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some material misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I, CS Bhaveshkumar Arjunkumar Rawalhave examined the records of M/s R & B Denims Limited ("the Company") which comprises:

(a) All the documents and records made available to me and explanation provided by the Company
(b) The fillings/ submissions made by the listed entity to the stock exchanges,
(c) Website of the listed entity,
(d) Any other document/filling, as maybe relevant, which has been relied upon to make this certification.

For the financial year ended **March 31, 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 there under 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) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

Bhaveshkumar Rawal * SURAT * Company Secretary *

(c) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **(Not applicable to the company during the review period)**

(e) SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company during the review period)**

(f) SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the company during the review period)**

(g) SEBI (Prohibition of Insider Trading) Regulations, 2015 and circulars/guidelines issued thereunder;

And based on the above examination, I, hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No	Particulars	Compliance status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	Secretarial Standard 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 Regulation are adopted with the approval of board of director of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulation/circulars/ guidelines issued by SEBI	Yes 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 Yes Yes	
4.	Disqualification of Director: None of the Director of the Company are	Yes	

Bhaveshkumar Rawal * SURAT * Company Secretary *

	disqualified under Section 164 of Companies Act, 2013		
5.	<u>To examine details related to Subsidiaries of listed entities</u>: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The Company has two material subsidiaries namely Ricon Industries and RB Industries. Both the subsidiaries are registered as a partnership firm and have complied with rules and regulations applicable to Partnership Firm, and other disclosure norms to the extent applicable.
6.	<u>Preservation of Documents</u>: The listed entity is preserving and maintaining records as prescribed under SEBI Regulation and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations,2015	Yes	
7.	<u>Performance Evaluation</u>: The listed entity has conducted performance evaluation of the Board, Independent Director and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	
8.	<u>Related Party Transactions</u>: (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 transaction were subsequently approved /ratified / rejected by the Audit committee	Yes NA	All related party transactions were done with prior approval of audit committee.
9.	<u>Disclosure of events or information:</u> 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 there under.	No	The company has made all disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under except as reported below in Point (a).
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of insider trading), 2015	Yes	

Bhaveshkumar Rawal * Company Secretary * SURAT

11.	Actions taken by SEBI or Stock Exchange(s), if any: No Action 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 Regulation and circulars/guidelines issued thereunder	No	A search and seizure operation were conducted pursuant to the order of the Special Judge, SEBI, in connection with the investigation relating to the "trading activities of certain entities in certain scrips" at the Registered Office of the Company as well as at the premises of the Promoters and Chief Financial Officer (CFO) on April 22, 2026 and April 23, 2026.
12.	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation /circular/guidance note etc.	Yes	There are no additional non compliances except those which are mentioned below in the table.

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

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.	1
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 33 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Regulations/ Circular No.	Regulation 33 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Deviations	Revision in financial results submitted to the Stock Exchange.
Action Taken by	BSE Limited.
Type of Action	Sent discrepancy via email.
Details of Violation	The Company had revised the financial results for the quarter and half year ended September 30, 2025, as the names of the subsidiaries whose financial results were consolidated had not been mentioned in the originally submitted results.
Fine Amount	NIL.
Observations/Remarks of the Practicing Company Secretary	The Company subsequently submitted revised financial results incorporating the names of the subsidiaries whose financial results were consolidated.
Management Response	The omission was inadvertent in nature. Upon identification of the same, the Company promptly submitted the revised financial results to the Stock Exchange. The Company has also taken necessary steps to avoid recurrence of such instances.
Remarks	The non-compliance is procedural in nature arising out of incomplete disclosure in the initially submitted financial results and was subsequently regularised through revised submission. The Company should ensure complete and accurate disclosures in the financial results filed with the Stock Exchange.

Sr. No.	2
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Regulations/ Circular No.	Regulation 30 of the of SEBI (Listing Obligations and Disclosure

Bhaveshkumar Rawal SURAT Company Secretary

	Requirements) Regulations, 2015.
Deviations	Delay in submission of XBRL filing pertaining to outcome of Board Meeting.
Action Taken by	-
Type of Action	-
Details of Violation	The Company had submitted the XBRL filing pertaining to the outcome of the Board Meeting with a delay of 2 days.
Fine Amount	NIL.
Observations/Remarks of the Practicing Company Secretary	Though submission of the said filing in XBRL mode is voluntary in nature, the Company has been regularly following the practice of timely submission of XBRL filings.
Management Response	The delay occurred due to inadvertent administrative reasons. The Company has strengthened its internal compliance monitoring mechanism to ensure timely filings going forward.
Remarks	The non-compliance is procedural in nature and does not have any material impact on the financial position or operations of the Company. The Company should continue to maintain timely compliance practices, including voluntary filings, to ensure better governance and disclosure standards.

Sr. No.	3
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Regulations/ Circular No.	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Deviations	Non-compliance with Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Para A of Part A of Schedule III
Action Taken by	BSE Limited.
Type of Action	Sent query via email.
Details of Violation	The Company failed to intimate the outcome of the Board Meeting regarding allotment of bonus shares to both the stock exchanges within the prescribed time limit of 30 minutes from the conclusion of the Board Meeting.
Fine Amount	NIL.
Observations/Remarks of the Practicing Company Secretary	The Company has not complied with the provisions of Regulation 30(6) of SEBI (LODR) Regulations, 2015, read with Schedule III, as there was a delay in submission of the outcome of the Board Meeting relating to allotment of bonus shares to both the Stock Exchanges within the stipulated time.
Management Response	The company submitted that the delay occurred due to an unexpected power outage at the relevant time, due to which the disclosure was not submitted within the prescribed timelines. There was a delay of 3 minutes on BSE Limited and a delay of 26 minutes on National Stock Exchange of India Limited.
Remarks	The non-compliance is procedural in nature. The Company is advised to strengthen its internal compliance mechanism to ensure timely dissemination of material information to the Stock Exchanges in future.

Sr. No.	4
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Regulations/ Circular No.	Regulation 30 of the of SEBI (Listing Obligations and Disclosure

Company Secretary

	Requirements) Regulations, 2015.
Deviations	Non-compliance with Regulation 30(10) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
Action Taken by	National Stock Exchange of India Limited (NSE)
Type of Action	Sought clarification.
Details of Violation	NSE sought clarification regarding the mismatch between the names of promoters as disclosed in the System Driven Disclosures (SDD) and the names of promoters appearing in the Shareholding Pattern filed by the Company. NSE stipulated a response time of 5 working days. However, the Company failed to furnish its reply/clarification within the prescribed timeline, thereby resulting in non-compliance of Regulation 30(10) of SEBI (LODR) Regulations, 2015.
Fine Amount	NIL.
Observations/Remarks of the Practicing Company Secretary	The Company has not complied with the provisions of Regulation 30(10) of SEBI (LODR) Regulations, 2015, inasmuch as it failed to respond to the clarification sought by NSE within the stipulated time of 5 working days. The Company is advised to ensure prompt and timely response to all queries/clarifications sought by the Stock Exchanges.
Management Response	The delay in responding to NSE's query was inadvertent and attributable to internal coordination delays. However, the Company submits that upon detailed verification, it was found that there was no actual mismatch between the names of promoters in the SDD and the Shareholding Pattern.
Remarks	The non-compliance is procedural in nature, pertaining to the delay in response to NSE's query, and not substantive, as the Company has confirmed that no actual mismatch existed in the promoter names. The Company should nonetheless ensure strict adherence to the timelines prescribed under Regulation 30(10) of SEBI (LODR) Regulations, 2015, for responding to clarifications sought by the Stock Exchange(s).

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

Sr. No.	1
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Regulations/ Circular No.	Regulation 30 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Deviations	Delay in disclosure to stock exchange
Action Taken by	NIL
Type of Action	NIL
Details of Violation	Assistant Commissioner of Central Goods and Services Tax Department, Gujarat has imposed penalty of Rs. 43,66,118/- on January 01, 2025, which is required to be disclosed within 24 hours, the same has been disclosed to BSE Limited on April 18, 2025.
Fine Amount	NIL
Observations/Remarks of the Practicing Company Secretary	The company has filed the information with stock exchange after a delay of 2.5 months.
Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	March 31, 2025
Comments of the practicing company secretary on the	The Company is strongly advised to strengthen its compliance framework, including inter-departmental coordination between the

actions taken by the listed entity.	legal/taxation team and the Company Secretary/Compliance Officer, to prevent recurrence of such delays in future.
Remedial actions, if any, taken by the listed entity	The Company has since made the disclosure of the GST penalty of ₹43,66,118/- to BSE Limited on April 18, 2025 with reasons for delay and the matter has been regularized with the Stock Exchange.
Management Response	The company explained that the delay was due to the time required to conduct a thorough internal review of the demand notice, including determining its prima facie validity. The delay was inadvertent and not intentional.
Remarks	-

Sr. No.	2
Compliance Requirement (Regulations/circular/guidelines Including specific clause	Regulation 24A of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Regulations/ Circular No.	Regulation 24A of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Deviations	Delay of one day in filing of Annual Secretarial Compliance Report in XBRL Mode.
Action Taken by	BSE Limited
Type of Action	Imposition of Fine
Details of Violation	The company filed the Annual Secretarial Compliance Report in XBRL mode with a delay of one day.
Fine Amount	Rs 2,360 (Rupees Two Thousand Three Hundred and Sixty only) (including GST).
Observations/Remarks of the Practicing Company Secretary	The company is required to file Annual Secretarial Compliance Report in XBRL mode within 60 days from closure of Financial Year, however, the same has been filed with delay of one day on May 31, 2024.
Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	March 31, 2025
Comments of the practicing company secretary on the actions taken by the listed entity.	The Company has paid the fine imposed by BSE and the matter stands regularized. The Company is advised to maintain a compliance calendar with advance reminders and adequate buffer timelines to prevent even marginal delays in future filings.
Remedial actions, if any, taken by the listed entity	The Company has filed the Annual Secretarial Compliance Report (ASCR) in XBRL mode with BSE Limited on May 31, 2024 and the filing stands completed. The Company has paid the fine imposed by BSE Limited for the delayed filing.
Management Response	The company clarified that it has already filed Annual Secretarial Compliance Report in PDF form on May 30, 2024 which is within due date, but due to validation error in XBRL utility the filing of Annual Secretarial Compliance Report in XBRL mode was delayed by a day i.e. on May 31, 2024.
Remarks	-

(c) During the year under review, there is an appointment and resignation of statutory auditor of the company. The company has complied with Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 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	NA	As there is no resignation of Auditor,

	financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or		these clauses are not applicable
	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	NA	
	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	
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 Audit Committee:		
	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	There is no subsidiary company.
	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.	NA	There is no subsidiary company.
	c. The Audit Committee / Board of Directors, as the case may be,	NA	None

Rajeshkumar Rawal SURAT Company Secretary

	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	None
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	None

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. – **Not Applicable**

Date: 12/05/2026
Place: Surat

Bhaveshkumar Rawal SURAT Company Secretary

Signature:
Name of PCS: Bhaveshkumar Arjunkumar Rawal
FCS No.: 8812
C P No.: 10257
UDIN: F008812H000338592
PR: 5653/2024

This report is to be read with our letter dated May 12, 2026 which is annexed and forms an integral part of this report.

BHAVESHKUMAR RAWAL
COMPANY SECRETARY

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M. No.+91 94279 78697
Office M. No. +91 92650 07363
Office Tel. No. 0261-3586251
Email - brawal1011@gmail.com

306, 3rd Floor, Sankalp, Chowki Street, Nanpura, Surat - 395001 (Guj.)

To,
The Board of Directors
R & B Denims Limited
CIN: L17120GJ2010PLC062949
Block No. 467 Sachin Palsana Road,
Palsana, Surat-394315

Our report dated May 12, 2026 is to be read along with this letter:

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.

Bhaveshkumar Rawal SURAT Company Secretary

Date: 12/05/2026
Place: Surat

Signature:
Name of PCS: Bhaveshkumar Arjunkumar Rawal
FCS No.: 8812
C P No.: 10257
UDIN: F008812H000338592
PR: 5653/2024