

REECHA GOEL & ASSOCIATES
Company Secretaries
Opposite Sachdeva Autos, Civil Lines
Phillaur
Mobile: 09814809461

SECRETARIAL AUDIT REPORT

To,

The Members,
Behari Lal Engineering Limited
Village - Salani Amloh Road,
Mandi Gobindgarh, Punjab, 147301

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Behari Lal Engineering Limited (hereinafter referred to as Company).

Secretarial Audit 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 our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the company for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

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- (iv) Foreign Exchange Management Act 1999, and the rules and regulations made thereunder are applicable to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following regulations and guidelines as prescribed under the Securities and Exchange Board of India Act 1992 ("SEBI Act"):
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not applicable to the Company during the Audit period.)
 - b. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018; (Not applicable to the Company during the Audit period.)
 - c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015; (Not applicable to the Company during the Audit period.)
 - d. The Securities and Exchange Board of India (share based Employee benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the Audit period.)
 - e. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Not applicable to the Company during the Audit period.)
 - f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not applicable to the Company during the Audit period.)
 - g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - h. The Securities and Exchange Board of India (delisting of Equity Shares) Regulations, 2009; (Not applicable to the Company during the Audit period.) and
 - i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (Not applicable to the Company during the Audit period.)

We have also examined compliance of the applicable Secretarial Standards issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines etc. mentioned therein.



We further report that

- (a) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors during the period under review were carried out in compliance with the provisions of the Act.
- (b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- (c) Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes, wherever applicable.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the period of our audit, there were no specific events/actions in pursuance of above referred laws, rules, regulations and guidelines, having a major bearing on the Company's affairs.

For Reecha Goel & Associates
Company Secretaries



FCS 6562
C P No.:7012

Place: Phillaur
Date: 08.08.2025

UDIN: **F006562G000964893**

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

'ANNEXURE A'

To

The Members,
Behari Lal Engineering Limited
Village - Salani Amloh Road,
Mandi Gobindgarh, Punjab, 147301

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit 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.

For Reecha Goel & Associates
Company Secretaries

(Reecha Goel)
Prop.

FCS 6562
C P No.:7012

Place: Phillaur
Date: 08.08.2025

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