

EFCL/Sec/2026-27/9

May 29, 2026

BSE Limited

P J Towers, Dalal Street,
Fort, Mumbai - 400 001.

Dear Sir/Madam,

**Sub: Annual Secretarial Compliance Report for the financial year ended
March 31, 2026**

In accordance with the provisions of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by M/s. BNP & Associates, Company Secretaries, the Secretarial Auditors of the Company.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Edel Finance Company Limited

Tarun Khurana

Company Secretary and Chief Compliance Officer

Encl.: as above

**SECRETARIAL COMPLIANCE REPORT OF EDEL FINANCE COMPANY LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

To,
The Board of Directors,
Edel Finance Company Limited
Edelweiss House, Off. C.S.T Road,
Kalina, Mumbai City, Mumbai,
Maharashtra – 400098

We have reviewed the compliance of the applicable statutory provisions and the adherence to good corporate practices by 'the debt Listed Entity', Secretarial Review was conducted by us in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances by the debt Listed Entity for expressing our opinion thereon.

Based on the verification carried out during the conduct of Secretarial Review, we hereby report that in our opinion, the debt Listed Entity has, during the period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that it has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, BNP & Associates, Company Secretaries, have examined:

- (a) the relevant documents and records made available to us and the explanations provided by Edel Finance Company Limited ("the debt Listed Entity"),
- (b) the filings/ submissions made by the debt listed entity to the stock exchange(s),
- (c) website of the debt Listed Entity,
- (d) any other documents/ filings, as considered relevant, which have been relied upon to make this certification.

for the financial year ended March 31, 2026 ("Review Period") in respect of the compliance with the provisions of:

- (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, Circulars, Guidelines issued thereunder
- (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 ("SEBI LODR") and amendments made thereunder from time to time
- (b) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
The Company has also maintained a Structured Digital Database ("SDD") pursuant to the requirements of regulation 3 (5) and 3 (6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- (c) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021
- (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)

Regulations, 2018

- (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client.

and the circulars/ guidelines issued thereunder;

And based on the above examination, we hereby report that, during the Review Period:

- (a) The debt 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.	Compliance Requirement (Regulations/ circulars/ guidelines/ including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action
(a)	(b)	(c)	(d)	(e)	(f)
None					

Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management response	Remarks
(g)	(h)	(i)	(j)	(k)
None				

- (b) The debt Listed Entity has taken the following action to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended	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
(a)	(b)	(c)	(d)	(e)	(f)	(g)
None						

- (c) We hereby report that, during the review period the compliance status of the debt listed entity is as under:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the debt listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None

2.	<p><u>Adoption and timely Update of the Policies:</u></p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the debt listed entities All the policies are in conformity with SEBI Regulations and has been reviewed and timely updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	Yes	None
3.	<p><u>Maintenance and disclosure on Website:</u></p> <ul style="list-style-type: none"> The debt Listed Entity is maintaining a functioning website Timely dissemination of the documents/ information under a separate section on the website Web-links provide 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. the debt listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the SEBI LODR. 	Yes Yes Yes NA	None
4.	<p><u>Disqualification of Directors:</u> None of the Director(s) of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the debt listed entity.</p>	Yes	We have verified the same on the basis of the declarations furnished by Directors, details of filing available on MCA website and list of disqualified directors as uploaded by the Registrar of Companies from time to time.
5.	<p><u>Details related to Subsidiaries of the debt listed entity have been examined w.r.t.</u></p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure Requirements of material as well as other subsidiaries</p>	Yes Yes	None

6.	<u>Preservation of Documents:</u> The debt 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	None
7.	<u>Performance Evaluation:</u> The debt 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.	Yes	None
8.	<u>Related Party Transactions:</u> (a) The debt Listed Entity has obtained prior approval of Audit Committee for all Related party transactions. (b) In case no prior approval obtained, the debt listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.	Yes NA	None
9.	<u>Disclosure of events or information:</u> The debt Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR within the time limits prescribed thereunder.	Yes	The entity is a debt listed entity and it has provided all the required disclosure(s) under Regulation 51 of SEBI (LODR) Regulations, 2015 as applicable, within the time limits prescribed thereunder.
10.	<u>Prohibition of Insider Trading</u> The debt Listed Entity is in compliance with Regulations 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action(s) has been taken against the debt listed entity/its promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI Regulations and circulars/guidelines issued thereunder.	NA	No actions were taken by SEBI or by the Stock Exchanges during the Review Period including under the Standard Operating Procedures issued by SEBI through various circulars.
12.	<u>Resignation of Statutory auditors from the debt listed entity or its material subsidiaries:</u>	NA	There has been no resignation by the Statutory

	In case of resignation of statutory auditor from the debt listed entity or any of its material subsidiaries during the financial year, the debt 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.		Auditor of the Company during the review period.
13	<u>Additional non-compliances, if any:</u> No any additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non-compliance has been observed during the Review Period.

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 debt 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 debt listed entity.
4. 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 debt listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the debt listed entity.

**For BNP & Associates
Company Secretaries
[Firm Regn. No. P2014MH037400]
PR No.: 7353/2025**



A handwritten signature in blue ink, appearing to read "S. Chatterjee".

**Date: April 28, 2026
Place: Mumbai**

**Partner
FCS No.: 8983
COP No.: 13498
UDIN: F008983H000226068**