

**Secretarial Compliance Report of Elgi Rubber Company Limited
for the year ended 31st March 2026**

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 and relevant circulars issued by Stock Exchanges]

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Elgi Rubber Company Limited (CIN: L25119TZ2006PLC013144)** (hereinafter referred as 'the listed entity'), having its Registered Office at Super A Unit, Coimbatore Private Industrial Estate, Kuruchi, Coimbatore-641 021, Tamil Nadu, India. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **31st March 2026**, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, **C N Paramasivam (FCS: 4654 / CP No: 3687), Company Secretary in Practice**, have examined:

- (a) all the documents and records made available to me, and explanation provided by **Elgi Rubber Company Limited**;
- (b) the filings / submissions made by the listed entity to National Stock Exchange of India Limited ("the stock exchange");
- (c) website of the listed entity;
- (d) any other document / filing, as may be relevant, which has been relied upon to make this report;

for the 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 as applicable to the listed entity, 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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;
- (e) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and
- (f) circulars/ guidelines issued thereunder.

and based on the above examination, 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 the matter(s) specified below:

Sr. No.	1
Compliance Requirement	The listed entity shall give prior intimation of at least two (2) working days in advance (excluding the date of the intimation and date of the meeting) to stock exchange about the meeting of the Board of Directors in which the dividend proposal is considered.
Regulation / Circular No.	Regulation 29(1)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
Deviations	The listed entity has not included the agenda relating to consideration of dividend, if any, for the financial year ended March 31, 2025 in the prior intimation for the Board meeting held on May 29, 2025, which was submitted by the Company in the prescribed PDF and XBRL mode to the Exchange under Regulation 29(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 on May 20, 2025.
Action taken by	National Stock Exchange of India Limited (NSE)
Type of action	Imposition of fine of Rs.11,800/- (inclusive of applicable GST) vide Notice Ref.No.NSE/LIST-SOP/COMB/FINES/0661 dated June 13, 2025
Details of violation	The listed entity has not included the agenda



Sr. No.	1
	relating to consideration of dividend, if any, for the financial year ended March 31, 2025 in the prior intimation for the Board meeting held on May 29, 2025, which was submitted by the Company in the prescribed PDF and XBRL mode to the Exchange under Regulation 29(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 on May 20, 2025.
Fine amount	Rs. 11,800/- (Rupees Eleven Thousand and Eight Hundred only) (inclusive of applicable GST)
Observations/Remarks of PCS	The listed entity has not included the agenda relating to consideration of dividend, if any, for the financial year ended March 31, 2025 in the prior intimation for the Board meeting held on May 29, 2025, which was submitted by the Company in the prescribed PDF and XBRL mode to the Exchange under Regulation 29(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 on May 20, 2025. In respect of the said non-compliance, the National Stock Exchange of India Limited (NSE) vide Notice Ref.No.NSE/LIST-SOP/COMB/FINES/0661 dated June 13, 2025 has imposed a fine of Rs. 11,800/- (Rupees Eleven Thousand and Eight Hundred only) (inclusive of applicable GST). The listed entity has paid the said fine amount to NSE within the prescribed timeline on June 16, 2025. Further, the listed entity has placed the said Notice dated June 13, 2025 at its Board meeting held on July 9, 2025 and submitted the Board comments on the above non-compliance to NSE on July 9, 2025.
Management Response	The listed entity has submitted that the agenda relating to consideration of dividend, if any, for the financial year ended March 31, 2025 was inadvertently and unintentionally omitted in the prior intimation for the Board meeting held on May 29, 2025, which was submitted in the prescribed PDF and XBRL mode to the Exchange under Regulation 29(1) on May 20, 2025. However, the listed entity has submitted that it has already taken necessary steps and that it will ensure that there are no such instances in future.
Remarks	Nil



- (b) The listed entity has taken the following actions to comply with the observations made in previous report for the financial year ended 31st March 2025.

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Observations/Remarks of the Practicing Company Secretary in the previous reports) (PCS)	The listed entity has reported certain events, which are covered under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the stock exchange beyond the prescribed time specified thereunder.
Observations made in the secretarial compliance report for the year ended	31 st March, 2025
Compliance Requirement (Regulations/circulars/guidelines Including specific clause)	Pursuant to Regulation 30(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the listed entity shall disclose all material events and other information covered under Regulation 30 read with Schedule III to the stock exchange within the period as specified under the Regulation 30(6). Pursuant to the second proviso to sub-regulation (6) of Regulation 30, in case the disclosure is made after the timelines specified under the said regulation, the listed entity shall, along with such disclosure provide the explanation for the delay.
Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	The listed entity has reported certain events, which are covered under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the stock exchange beyond the prescribed time specified thereunder along with the explanation for the delay.
Remedial actions, if any, taken by the listed entity	The listed has submitted that the delay in reporting certain events which are covered under Regulation 30 was inadvertently caused due to administrative and other reasons and the explanation for the delay was also submitted to the stock exchange while reporting such events in accordance with the said regulation. However, the listed entity has submitted that it has taken necessary steps and that it will ensure that there are no such instances going forward.
Comments of the PCS on the Actions taken by the listed entity	The listed entity has been advised to ensure the submission of events covered under Regulation 30 within the prescribed time and to ensure that there is no such delay in future.



- I. 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.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	Nil
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. 	Yes	Nil
	<ul style="list-style-type: none"> • 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	Nil
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> • The listed entity is maintaining a functional website 	Yes	Nil
	<ul style="list-style-type: none"> • Timely dissemination of the documents/ information under a separate section on the website 	Yes	Based on the representation received from the management, it is noted that the documents/ information has been disseminated in a timely manner
	<ul style="list-style-type: none"> • 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	Nil
4.	<u>Disqualification of Director:</u> None of the Director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	Nil



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
5.	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> a) Identification of material subsidiary companies	Yes	Nil
	b) Disclosure requirement of material as well as other subsidiaries	Yes	Nil
6.	<u>Preservation of Documents:</u> 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	Based on the representation received from the management, it is noted that archival-of records by the Company is under process.
7.	<u>Performance Evaluation:</u> The listed entity 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	Nil
8.	<u>Related Party Transactions:</u> a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;	Yes	Nil
	b) In case no prior approval obtained, the listed entity has provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.	NA	Nil
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 thereunder.	Yes	Nil
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Nil



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No action(s) has been taken against the promoters/ directors/ subsidiaries of the listed entity 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</p>	Yes	Nil
	<p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	<p>The National Stock Exchange of India Ltd (NSE) has levied a fine of Rs. 11,800/- (inclusive of applicable GST) on the listed entity for non-compliance under Regulation 29(1)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as mentioned herein above. The Listed entity has paid the said fine amount within the prescribed timeline as stipulated in the Notice issued by NSE.</p>



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations/Remarks by PCS*
12.	<p><u>Resignation of Statutory Auditors from the listed entity or its material subsidiaries:</u> In case of resignation of Statutory Auditors 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.</p>	NA	There was no case of resignation of Statutory Auditors during the Review Period. However, M/s. Arun & Co. (FRN: 014464S), Chartered Accountants, Tirunelveli, a partnership firm was appointed as the Statutory Auditors of the Company to fill up the casual vacancy caused due to the change in the legal constitution by way of conversion of M/s. Arun & Co., from a sole proprietorship firm into a partnership firm, as detailed herein below.
13.	<p><u>Additional non-compliances, if any:</u> No additional non-compliances observed for any regulation/ circular/ guidance SEBI note etc. except as reported above.</p>	Yes	There are no additional non-compliances except as mentioned in above para (a).

Note: The listed entity at their 19th Annual General Meeting held on 11th August, 2025 has appointed M/s. Arun & Co. (Firm Registration No. 014464S), Chartered Accountants, Tirunelveli, a partnership firm as Statutory Auditors of the Company to fill up the casual vacancy caused due to the change in legal constitution consequent to the conversion of M/s. Arun & Co., Chartered Accountants (Firm Registration No. 014464S), a sole proprietorship firm into a partnership firm. Further, the listed entity at their 19th Annual General Meeting held on 11th August, 2025 has appointed M/s. Arun & Co. (Firm Registration No. 014464S), Chartered Accountants, Tirunelveli, a partnership firm as Statutory Auditors to hold such office for a period of five consecutive years commencing from the conclusion of the 19th Annual General Meeting till the conclusion of the 24th Annual General Meeting to be held in the year 2030. The terms of the above appointment(s) are in accordance with para 6.1 and 6.2 of section V-D of Chapter V of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026.

Other than the above, there were no resignation of statutory auditors of the Company during the Review Period.



I further report that the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2) (za) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the listed entity.

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. My responsibility is to certify based upon my 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 accounts of the 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 listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place : Coimbatore

Date : 28.05.2026



C N PARAMASIVAM

FCS No.: 4654

C P No.: 3687

Peer Review No. 3167/2023

UDIN: F004654H000455544