



Date: May 30, 2025

**To,
The BSE Limited
PJ Towers, Dalal Street,
Mumbai, Maharashtra – 400001**

Subject: Annual Secretarial Compliance Report under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to the captioned Regulation, please find enclosed, the Annual Secretarial Compliance Report under Regulation 24A, received from Practicing Company Secretary, for the Financial Year ended March 31, 2025. You are requested to take the same on your record.

Thanking you,

For IEC Education Limited

**Navin
Gupta**

Digitally signed by Navin
Gupta
DN: cn=Navin Gupta, o=IEC
Education Ltd., ou=abc,
email=cs@iecgroupp.in, c=US
Date: 2025.05.30 12:56:14
+05'30'

**Navin Gupta
Chief Executive Officer**

IEC EDUCATION LIMITED

CIN : L74899DL1994PLC061053

Regd. Off. : E-578, First Floor, Greater Kailash-II, New Delhi-110048

Website : www.iecgroup.in | E-mail : cs@iecgroup.in



Secretarial Compliance Report for the year ended 31st March 2025
(Pursuant to Regulation 24A of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
IEC education Limited,
E-578, First Floor Greater Kailash-II, South Delhi,
New Delhi, Delhi, India, 110048

I, **M/s Preksha Dawet and Associates, Practicing Company Secretaries** have examined:

- (a) all the documents and records made available to us and explanation provided by IEC Education Limited (CIN: L74899DL1994PLC061053) ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (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 2025 ("Review Period") in respect of compliance with the provisions of:
 - (i) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - (ii) 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;
- (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 **(Not applicable during the review period);**
- (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) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018 **(To the extent applicable);**

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- (i) Securities and Exchange Board of India (Registrars to an Issue and share transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with Client **(Not applicable during the review period)**;
- (j) Other applicable regulations and circulars/ guidelines issued thereunder.

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 matters specified below:- **Annexure A**
- (b) The listed entity has taken following actions to comply with the observations made in previous reports:

| Sr. No. | Compliance Requirement (Regulations /circulars/guidelines including specific clause) | Regulation/Circular No. | Deviations | Action Taken by | Type of Action | Details of Violation | Fine Amount | Observations / Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|--------------------------------------------------------------------------------------|-------------------------|----------------------------------------|-----------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------|
| 1. | Certificate Under Regulation 40(9) & 40(10) of SEBI (LODR), Regulations 2015 | Regulation 40(10) | Delay in submission | NA | NA | The Company was required to submit certificate by 30 th April 2023, but it has submitted the Certificate on 1 st May 2023. | NA | The Company submitted certificate on 1 st May 2023 which is not within the specified timelines. | We will ensure timely compliance in FY 2025-26 | NA |
| 2. | Certificate pursuant to Regulation 74(5) of Securities and Exchange Board of India | Regulation 74(5) | Delay and Non-compliance in submission | NA | NA | The Company was required to submit certificate within 15 from the end | NA | The Company has submitted the certificate for quarter ended March 2023, June 2023 and | We will ensure timely compliance in FY 2025-26 | NA |

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| | (Depositories and Participants) Regulations, 2018 | | | | | of quarter but the same was not complied . | | December 2023 on 3 rd May 2023, 31 st July 2023 and 24 th January 2024, respectively, which is a non-compliance as the same was required to be intimated within 15 days from the end of quarter and for the Quarter ended September 2023 Company not file Intimation. | | |
| 3 | Prior intimation of Board Meeting pursuant to Regulation 29 of SEBI (LODR) Regulations, 2015 for approval of financial results | Regulation 29(1)(a) and Regulation 29(2) | Delay and Non-compliance in submission of prior intimation | NA | NA | The Company was required to intimate the stock exchange about Board meeting at least five days in advance (excludin | NA | The Company has given prior intimation of Board meeting for approval of Financial Results for quarter ended March 2023, i.e. on 24 th May 2023 which is a shorter period. | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | g the date of the intimation and date of the meeting) for approval of financial results, but the Company intimate d the same at shorter notice/ not submitte d. | | Further, the Company has not submitted prior intimation of Board meeting for quarter ended 31 st December 2023 and has not submitted XBRL for prior intimation. | | |
| 4 | Annual Secretarial Compliance report pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015 | Regulation 24A | Delay in submission of annual secretarial compliance report | NA | NA | The Company was required to submit the report within 60 days of the end of the financial year but the Company has submitte d the report on | NA | The Company submitted the report on 31 st May 2023 which is a non-compliance. | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | 31 st May 2023. | | | | |
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| 5 | Submission of Annual Report pursuant to Regulation 34(1) of SEBI (LODR) Regulations, 2015 | Regulation 34(1)(a) | Non-compliance | NA | NA | The Company was required to intimate the stock exchange a copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders. But the Company submitted Annual Report prior to dispatch of notice. | NA | The Company has dispatched Notice to shareholders on 6 th September 2023. Hence, the company was supposed to intimate the Stock exchange prior to that, but the Company intimated on 7 th November 2023 which is a non-compliance. The Company has not filed XBRL of Annual Report. | We will ensure timely compliance in FY 2025-26 | NA |

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| 6 | Outcome of Board Meeting pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 | Regulation 30 | Non-compliance | NA | NA | The Company is required to submit outcome of Board meeting within 30 minutes from conclusion of meeting. However, the Company has not submitted the intimation within 30 minutes. | NA | The Company was supposed to intimate outcome of board meeting dated 10 th November 2023 within 30 minutes i.e. by 4:15PM, but the company delayed the same. | We will ensure timely compliance in FY 2025-26 | NA |
| 7 | Publishing Financial Results in newspaper pursuant to Regulation 30(3) of SEBI (LODR) Regulations, 2015 | Regulation 30(3) | Non-compliance | NA | NA | The company is required to publish the financial results in newspaper and intimate the same to stock exchange within 48 hours of conclusion of the | NA | The Company has made non-compliance by not intimating to stock exchange regarding Financial Results published in Newspaper for the Board meeting held for the quarter ended 30 th September | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | meeting of board of directors at which the financial results were approved . However, the company has not intimate d the same. | | 2023 i.e. on 10 th November 2023. | | |
| 8 | Submission of Financial Results (XBRL) pursuant to Regulation 33(3)(a) of SEBI (LODR) Regulations, 2015 | Regulation 33(3)(a) | Delayed and Non-compliance | NA | NA | The Company has not submitted financial results within 24 hours from conclusion of Board meeting. | NA | The Company has submitted Financial Results in XBRL mode for Board meeting held on 11 th August 2023 and 3 rd November 2023 on 19 th December 2023, which is a non compliance as the same was required to be intimated within 24 hours from conclusion of | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | | | Board meeting. Further the Company has not submitted Financial Results in XBRL mode for quarter ended March 2023 and December 2023. | | |
| 9 | Submission of Shareholding pattern pursuant to Regulation 31(b) of SEBI (LODR) Regulations, 2015 | Regulation 31(b) | Delay in submitting shareholding pattern | NA | NA | The Company was required to submit shareholding pattern on quarterly basis, within 21 days from the end of each quarter. But, the Company made default in complying with the timelines. | NA | The Company has submitted Shareholding pattern in XBRL mode for quarter ended June 2023 and December 2023 on 1 st August 2023 and 2 nd February 2024, respectively which is a non-compliance as the same was required to be submitted within 21 days from the end of quarter. | We will ensure timely compliance in FY 2025-26 | NA |
| 10 | Submission of Corporate | Regulation 27(2)(a) | Delay in submitting | NA | NA | The Company | NA | The Company has | | NA |

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| | Governance Report pursuant to Regulation 27(2)(a) of SEBI (LODR) Regulations, 2015 | | ng Corpora te Governan ce | | | was required to submit corporat e governan ce on quarterly basis, within 21 days from the end of each quarter. But, the Company made default in complyin g with the timelines . | | submitted Corporate Governance for quarter ended March 2023, June 2023 and December 2023 on 25 th April 2023, 28 th August 2023 and 5 th February 2024, respectively which is a non-compliance as the same was required to be submitted within 21 days from the end of quarter. | | |
| 11 | Submission of Investor grievances pursuant to Regulation 13(3) of SEBI (LODR) Regulations, 2015 | Regulatio n 13(3) | Delay in submissi on of Investor grievanc es | NA | NA | The Company was required to submit investor grievanc es on quarterly basis, within 21 days from the end of each quarter. | NA | The Company has submitted investor grievance for quarter ended March 2023, June 2023, September 2023 and December 2023 on 25 th April 2023, 31 st July 2023, 30 th October 2023 | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | However, the Company made default in complying with the timelines . | | and 24 th January 2024, respectively. which is a non-compliance as the same was required to be intimated within 21 days from the end of quarter. | | |
| 12 | Submission of Related Part Transactions (RPT) pursuant to Regulation 23(9) of SEBI (LODR) Regulations, 2015 | Regulation 23(9) | Delay in submission of RPT | NA | NA | The Company was required to submit RPT, every six months on the date of publication of its financial results. However, the Company made default in complying with the timelines . | NA | The Company has submitted RPT for half year ended i.e. March 2023, and September 2023 on 3 rd June 2023 and 19 th December 2023, respectively which is a non-compliance as the same was required to be intimated on the date of board meeting i.e. 29 th May 2023 and 10 th November | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | | | 2023, respectively. | | |
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| 13 | Submission of Certificate pursuant to Regulation 76 SEBI (Depository and Participants) Regulations, 2018 | Regulation 76 | Delay and Non-compliance in submission | NA | NA | The Company shall submit Certificate, within 30 days from the end of quarter. However, the Company made default in complying with the timelines . | NA | The Company has not submitted the certificate for quarter ended March 2023 and June 2023. Further, for quarter ended September 2023, the Certificate was submitted on 18 th December 2023, which is a non-compliance as the same was required to be intimated within 30 days from the end of quarter. | We will ensure timely compliance in FY 2025-26 | |
| 14 | Submission of Trading Window Closure pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 | SEBI (Prohibition of Insider Trading) Regulations, 2015 | Delay and Non-compliance in closing of trading window | NA | NA | Delay and Non-compliance in closing of trading window | NA | The Company has not complied with the Regulation for the quarter ended June 2023, September 2023 and | We will ensure timely compliance in FY 2025-26 | NA |

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| | | | | | | | | December 2023. Further, the Company has submitted the intimation with delay for the quarter ended March 2024 i.e. on 21 st April 2024. | | |
| 15 | Submission of Initial and Annual Disclosure as Large Corporate. | Circular No. SEBI/HO/DDHS/Po D1/P/CIR/2023/119 dated 10 August 2021 (updated on 7th July 2023) | Non-compliance by not submitting the initial and annual disclosure to stock exchange. | NA | NA | The Company has not submitted Initial Disclosure within 30 days and Annual Disclosure within 45 days from the end of Financial year (alongwith Financial Results) as Large Corporate. | NA | The Company made Non-compliance by not submitting Initial and Annual Disclosure. | We will ensure timely compliance in FY 2025-26 | NA |
| 16 | Advertisement in Newspaper after dispatch of AGM Notice | Rule 20(4)(v) of Companies Act 2013 | Non-compliance | NA | NA | The Company has made non-compliance by | NA | The Company published in newspaper about the notice dispatch to | We will ensure timely compliance in FY 2025-26 | NA |

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| | to Shareholders pursuant to Rule Companies (Management & Administration) Rules, 2014, 20(4)(v) under Companies Act 2013 | | | | | publishing post advertisement in newspaper prior to dispatch of notice of Annual General Meeting. | | the shareholders on the same date on which the notice was dispatched to shareholder which is a non-compliance. | | |
| 17 | Composition of Board and Other Committees pursuant to Regulation 17(1), 18(1), 19(1) and 20(2A) of SEBI (LODR), Regulations 2015. | Regulation 17(1), 18(1), 19(1) and 20(2A) | Non-compliance | NA | NA | The Company has not complied with the regulations for the purpose of composition of Board and Committees. | NA | The Company has made default in complying with the composition requirements of board and Committee as prescribed in the Regulation as the Independent Director appointed is not enrolled in Independent Directors Databank. | We will ensure timely compliance in FY 2025-26 | NA |

(c) I, hereby report that, during the review period the compliance status of the listed entity with the following requirements:

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| Sr. No. | Particulars | Compliance status (Yes/No/NA) | Observations/Remarks by PCS* |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------|
| 1. | <u>Secretarial Standards:</u> The compliances of listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI). | Yes | - |
| 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 entitiesAll the policies are in conformity with SEBI Regulations and have been reviewed & timely updated on time, as per the regulations/circulars/guidelines issued by SEBI. | No | The Policies are not updated. |
| 3. | <u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none">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 redirects to the relevant document(s)/ section of the website. | Yes | - |
| 4. | <u>Disqualification of Director:</u> None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. | Yes | - |
| 5. | <u>Details related to Subsidiaries of listed entities w.r.t.:</u> (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries. | NA | The Company does not have any material subsidiary. |
| 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 | Yes | - |

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| | Preservation of Documents and Archival policy prescribed under the SEBI LODR Regulations, 2015. | | |
| 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/ during the financial year as prescribed in SEBI Regulations | Yes | - |
| 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 | - |
| 9. | Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder. | Yes | - |
| 10. | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | No | The Company has maintained a Structured Digital Database (SDD); however, there were instances of delayed entries and a few entries were not recorded in the system during the financial year 2024-25. |
| 11. | Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been 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 (or) | Yes | - |

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| | The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column. | | |
| 12. | <u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor 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. | Yes | During the period under review, the M/s. APT & Co. LLP, Chartered Accountants, resigned as Statutory Auditor w.e.f. 3 rd August 2024, and in order to fill the casual vacancy, Board had appointed M/s. S.N. Kapur & Associates, Chartered Accountants as Statutory Auditors w.e.f. 31 st August 2024, and thereafter were appointed as Statutory Auditors in the Annual General Meeting for a term of 5 consecutive years on 28 th September 2024. |
| 13. | <u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above. | Yes | No, Non-Compliance was observed. |

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Annexure-A

| Sr. No. | Compliance Requirement (Regulations/circulars/Guidelines including Specific clause) | Regulation /Circular No. | Deviations | Action Taken By | Type of Action | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary (PCS) | Management Response | Remarks |
|---------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------|-----------------|----------------|-----------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------|
| 1. | Certificate pursuant to Regulation 74(5) of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 | Regulation 74(5) | Delay in submission | - | - | The Company was required to submit certificate within 15 from the end of quarter but the same was not complied. | - | The Company has submitted the certificate for quarter ended March 2024 and December 2024 on 21 st April 2024 and 17 th January 2025, respectively, which is a non-compliance as the same was required to be intimated within 15 days from the end of quarter. | We will ensure timely compliance in FY 2025-26. | NA |
| 2. | Submission of Trading Window Closure pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 | SEBI (Prohibition of Insider Trading) Regulations, 2015 | Delay/ Non-compliance in submission of closure of trading window. | - | - | Delay/ Non-compliance in submission of closing of trading window. | - | The Company has submitted the intimation with delay for the quarter ended March 2025 i.e. on 3 rd April 2025. Also, for all the quarters, XBRL was not submitted for closure of trading window. | We will ensure timely compliance in FY 2025-26. | NA |
| 3. | Compliances as per Regulation 25 of SEBI (LODR), Regulations 2015. | Regulation 25 | Non-compliance | NA | NA | The Independent Directors have been | - | The Independent Directors have been | We will ensure timely compli | NA |

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| | | | | | | appointed but are not enrolled in the Independent Directors' Databank. | | appointed but are not enrolled in the Independent Directors' Databank. | ance in FY 25-26. | |
|----|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------|----|----|-----------------------------------------------------------------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----|
| 4. | Details of XBRL Filing Non-Compliances as per SEBI/ Stock Exchange(s) Circular(s), Guidelines, etc. | Regulation 23(9), 33, and 24A of SEBI (LODR) Regulations, 2015 | Delay/ Non-compliance in Filing of XBRL. | NA | NA | The Company has made delay and/or non-filing of XBRL submissions during the financial year 2024-25. | - | Regulation 23(9) – There was a delay in filing the XBRL of RPT Transactions for the September 2024 quarter. Regulation 23(9) – The XBRL filing of RPT for the March 2024 quarter was not submitted. Regulation 33 – There was a delay in filing financial results in XBRL mode for the following Board meetings: 29 th May 2024, filed on 9 th August 2024, 3 rd August 2024, filed on 31 st August 2024, 14 th November 2024, filed on 25 th January 2025 Regulation 33 – The Company did not submit the | We will ensure timely compliance in FY 25-26. | NA |

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|--|--|--|--|--|--|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| | | | | | | | | XBRL for the Impact of Audit Qualifications, along with the outcome of the Board Meeting for the quarter ended March 2024. Regulation 24A (Annual Secretarial Compliance Report) – The Company submitted the report with delay in XBRL mode on 31st May 2024. | | |
|--|--|--|--|--|--|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

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. **NA**.

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 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.

For **Preksha Dawet and Associates**

Preksha
Dawet

Digitally signed
by Preksha Dawet
Date: 2025.05.30
17:24:13 +05'30'

UDIN: A055366G000488447
Date: 30.05.2025
Place: Gurugram

Preksha Dawet
Company Secretary in Practice
Membership No.: A55366
CP No.: 22088
ICSI Unique Code: S2019DE695500
Peer Review: 5487/2024