**Date: May 29, 2026**

**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,

Due to typographical errors in the earlier submission, we are hereby submitting the revised Annual Secretarial Compliance Report under Regulation 24A for the financial year ended 31st March, 2026, as received from the Practicing Company Secretary.

Thanking you,

**For IEC Education Limited**

Navin Gupta

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**Navin Gupta**
**Chief Executive Officer**

**PREKSHA DAWET AND ASSOCIATES**
*Company Secretaries*

40, New Lahore Colony,
Shastri Nagar, New Delhi - 110032
Phone: 9654678146
Email: pdawet@gmail.com

**Secretarial Compliance Report for the year ended 31st March 2026**
(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 2026 ("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;

(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);**

Preksha Dawet

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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:-

| 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 (Rs.) | Observations /Remarks of the Practicing Company Secretary (PCS) | Management Response | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | 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 intimation regarding closure of trading window and XBRL filing. | - | - | Delay/ Non-compliance in submission of Intimation regarding closing of trading window and XBRL filing | - | The Company has delayed filing of the Intimation of Closure of Trading Window for the quarters ended March 2025, June 2025 and December 2025. Further, the Company has also not filed the XBRL filings for all the quarters. | We will ensure timely compliance in FY 2026-27. | NA |
| 2. | Pursuant to Regulations 23(9) and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, filing of RPT disclosures and financial | Regulation 23(9) and 33 of SEBI (LODR) Regulations, 2015 | Delay/ Non-compliance in Filing of XBRL. | BSE | BSE has levied penalty of Rs 1,35,000 for late filing of XBRL Under Regulation 23(9) and 33 | The Company has made delay in filing of XBRL submissions. | 1,35,000 | Regulation 23(9) – There was a delay in filing the XBRL submission of Related Party Transactions for the quarter ended March 2025. Regulation 33 – There was a delay in filing | The Company has paid the fine amount and has ensured that timely compliances will be made in future. | NA |

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| | results in XBRL format is required with the Stock Exchange within the prescribed timelines. | | | | | | | the Standalone Financial Results in XBRL mode for the quarter ended March 2025 on June 25, 2025. | | |
| 3. | Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, filing of the Secretarial Compliance Report in XBRL format is required with the Stock Exchange within the prescribed timeline. | Regulation 24A of SEBI (LODR) Regulations, 2015 | Delay in compliance in Filing of XBRL. | BSE | BSE has levied penalty of Rs 52,000 for late filing of XBRL Under Regulation 24A | The Company has delayed filing of XBRL submissions for the period ended 31st March, 2025. | 52,000 | The Company had submitted the report with delay in XBRL filing mode on 27th June, 2025. | The Company has paid the fine amount and has ensured that timely compliances will be made in future. | NA |
| 4. | Compliances as per Regulation 25 of SEBI (LODR), Regulations 2015 and Composition of Board and Other Committees pursuant to Regulation 17(1), 18(1), 19(1) and 20(2A) of SEBI(LODR), Regulations 2015. | Regulation 25, 17,18,19 and 20 of SEBI (LODR) Regulations, 2015 | Non-compliance | NA | NA | The Independent Directors have been appointed; however, they are not enrolled in the Independent Directors' Databank. Accordingly, the composition of the Board and Committees is not in compliance | - | The Independent Directors have been appointed but are not enrolled in the Independent Directors' Databank. | We will ensure compliance in FY 26-27. | NA |

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| | | | | | | with the applicable regulations | | | | |

(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 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 21st April 2024 and 17th 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 2026-27. | NA |
| 2. | Submission of Trading Window Closure | SEBI (Prohibition of Insider | Delay/ Non-compliance in | - | - | Delay/ Non-compliance in | - | The Company has submitted the | We will ensure timely compliance | NA |

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| | pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 | Trading) Regulations, 2015 | submission of closure of trading window. | | | submission of closing of trading window. | | intimation with delay for the quarter ended March 2025 i.e. on 3rd April 2025. Also, for all the quarters, XBRL was not submitted for closure of trading window. | in FY 2026-27. | |
| 3. | Compliances as per Regulation 25 of SEBI (LODR), Regulations 2015. | Regulation 25 | Non-compliance | NA | NA | The Independent Directors have been appointed but are not enrolled in the Independent Directors' Databank. | - | The Independent Directors have been appointed but are not enrolled in the Independent Directors' Databank. | We will ensure timely compliance in FY 26-27. | NA |
| 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. | BSE | BSE Limited has levied a penalty of Rs. 80,000/- for delayed filing of XBRL related | The Company has made delay and/or non-filing of XBRL submissions during the financial | - | 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 | The Company has paid the fine amount and has ensured that timely compliances will be made in future. | NA |

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| | | | | | to Related Party Transactions and a further penalty of Rs. 20,000/- for delayed filing of XBRL of Financial Results. | year 2024–25. | | 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: 29th May 2024, filed on 9th August 2024, 3rd August 2024, filed on 31st August 2024, 14th November 2024, filed on 25th January 2025 Regulation 33 – The Company did not submit the XBRL for the Impact of Audit Qualifications, along with the outcome of the Board Meeting for the quarter ended March 2024. | | |

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| | | | | | | | | Regulation 24A (Annual Secretarial Compliance Report) – The Company submitted the report with delay in XBRL mode on 31st May 2024. | | |

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

| Sr. No. | Particulars | Compliance status (Yes/No/NA) | Observations/Remarks by PCS* |
|---|---|---|---|
| 1. | **Secretarial Standards:**<br>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. | **Adoption and timely updation of the Policies:**<br>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities<br>• All 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. | Yes | - |
| 3. | **Maintenance and disclosures on Website:**<br>• The Listed entity is maintaining a functional website.<br>• Timely dissemination of the documents/ information under a separate section on the website.<br>•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 | - |

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| 4. | **Disqualification of Director:**<br>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. | **Details related to Subsidiaries of listed entities w.r.t.:**<br>(a) Identification of material subsidiary companies.<br>(b) Disclosure requirement of material as well as other subsidiaries. | NA | The Company does not have any material subsidiary. |
| 6. | **Preservation of Documents:**<br>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 the SEBI LODR Regulations, 2015. | Yes | - |
| 7. | **Performance Evaluation:**<br>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:**<br>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;<br>(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:**<br>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 | - |
| 10. | **Prohibition of Insider Trading:**<br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | No | The Company has a Structured Digital Database (SDD) Software; however, no entries were made by |

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| | | | the Company in the Structured Digital Database during the financial year under review. |
| 11. | **Actions taken by SEBI or Stock Exchange(s), if any:**<br>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)<br>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column. | No | A penalty of Rs. 1,35,000/- was imposed by BSE Limited on the Company for non-compliance with Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 due to delay in filing of XBRL. Further, a penalty of Rs. 52,000/- was imposed by BSE Limited on the Company for non-compliance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 due to delay in filing of XBRL.<br>No other action(s) were taken against the listed entity, its promoters, directors or subsidiaries by SEBI or the Stock Exchanges during the period under review. |
| 12. | **Resignation of statutory auditors from the listed entity or its material subsidiaries:**<br>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. | NA | No such instance occurred. |
| 13. | **Additional Non-compliances, if any:** | Yes | No, non-compliance was observed. |

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| | No additional non-compliance observed for any of the SEBI regulation/circular/guidance note etc. except as reported above. | | |

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

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

UDIN: A055366H000536473
Date: 29.05.2026
Place: Gurugram