

May 27, 2026

<b>To,</b> <b>BSE Limited,</b> <b>Phiroze Jeejeebhoy Towers, Dalal Street,</b> <b>Mumbai- 400001</b>  <b>Scrip Code: 544044</b>	<b>To,</b> <b>National Stock Exchange of India Limited,</b> <b>Exchange Plaza, C-1, Block G, Bandra Kurla</b> <b>Complex, Bandra (E),</b> <b>Mumbai – 400 051</b> <b>NSE Symbol: INDIASHLTR</b>
<b>ISIN: INE922K01024</b> <b>INE922K07104</b> <b>INE922K07112</b>	<b>ISIN: INE922K01024</b>

**Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026.**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular bearing Ref. No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed the Annual Secretarial Compliance Report issued by Mr. Jitender Singh (Membership No. A33610, COP No. 26612), Company Secretary, for the Financial Year ended March 31, 2026.

We request you to kindly take the information on your records.

Thanking you,

Yours faithfully,

**For India Shelter Finance Corporation Limited**

**Mukti Chaplot**  
**Company Secretary & Compliance Officer**  
**M. No.: 38326**

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**India Shelter Finance Corporation Limited**

Registered office – 6th Floor, Plot No 15, Institutional Area, Sector 44, Gurgaon, Haryana-122002

CIN: L65922HR1998PLC042782, Phone No +91-124-4131800

E-mail: [customer.care@indiashelter.in](mailto:customer.care@indiashelter.in), Website: [www.indiashelter.in](http://www.indiashelter.in)

**CS Jitender Singh**  
Practicing Company Secretary  
C.P. No.: 26612



**SECRETARIAL COMPLIANCE REPORT OF INDIA SHELTER FINANCE CORPORATION LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026.**

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by India Shelter Finance Corporation Limited (hereinafter referred as 'the listed entity') {CIN: L65922HR1998PLC042782} having its Registered Office at 6th Floor, Plot No. 15, Sector - 44, Institutional Area, Gurugram - 122002, Haryana, India. Secretarial Review was conducted in a manner that provided me with a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion 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 in my opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Jitender Singh, Practicing Company Secretary, have examined:

- all the documents and records made available to me and explanation provided by India Shelter Finance Corporation Limited ("**listed entity**"),
- the filings/ submissions made by the listed entity to the Stock Exchanges,
- website of the listed entity,
- any other document/ filing, as may be relevant, which has been relied upon to make this Report.

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

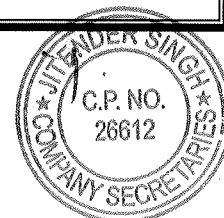
- the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities 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; **To the extent applicable**
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers)

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Regulations, 2011;

- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable for the Review Period**
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025;
- j) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993;
- k) Other regulations as applicable;

and circulars/guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

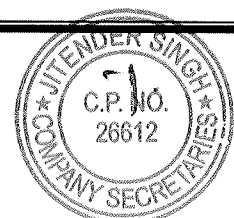
- I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder;

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S r. N o.	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended March 31, 2025 (2024- 25)	Compliance Requirement (Regulation s/ circulars/ guidelines including specific clause)	Details of violation / deviation s 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
* 1.	A fine of INR 68,000/- (exclusive of applicable	A fine of INR 68,000/- (exclusive of applicable taxes) was	Regulation 19 (1)/ 19(2) of the Securities and Exchange	Non- compliance with respect to the compositi	The Company has re- constituted the said committee	The said fine has been waived by both NSE and BSE in favor of the

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**CS Jitender Singh**  
 Practicing Company Secretary  
 C.P. No.: 26612



	taxes) was imposed by NSE and BSE for the violation.	imposed by NSE and BSE for the violation.	Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	on of Nominati on and Remuner ation Committe e till the quarter ended March 2024.	and applied to the NSE and BSE for the waiver of the penalties. Further, NSE and BSE have considered the waiver request favorably	Company.
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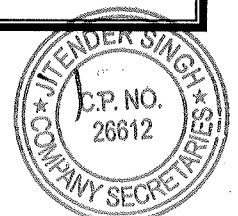
\*The above-mentioned observation pertains to the quarter ended March 2024 of the Financial year 2023-24. However, since the penalty was imposed by NSE and BSE in the Financial Year 2024-25, the same has been reported in the ASCR issued for the Financial Year 2024-25.

**II.** 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.	<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	-
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity.</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/ circulars/guidelines issued by SEBI.</li> </ul>	Yes	-

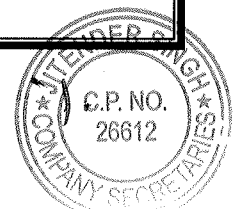
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<p>3.</p>	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> <li>• The listed entity is maintaining a functional website.</li> <li>• Timely dissemination of the documents/ information under a separate section on the website.</li> <li>• 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.</li> </ul>	<p>Yes</p>	<p>-</p>
<p>4.</p>	<p><u>Disqualification of Director(s):</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.</p>	<p>Yes</p>	<p>-</p>
<p>5.</p>	<p><u>Details related to subsidiaries of listed entity have been examined w.r.t.:</u></p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	<p>NA</p>	<p>(a) During the Review Period, the Company does not have any material subsidiary.</p> <p>(b) The Wholly owned subsidiary Company, namely India Shelter Capital Finance Limited has undergone process of Voluntary Liquidation as per IBC Code 2016 w.e.f. December 16, 2025</p> <p>Accordingly, India Shelter Capital Finance Limited ceased to be the subsidiary of</p>



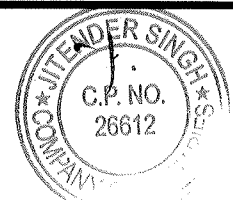


the Company w.e.f.  
December 16, 2025

			the Company w.e.f. December 16, 2025
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	-
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the board, independent directors and committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of audit committee for all related party transactions;	Yes	-
	(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.	NA	-
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	-

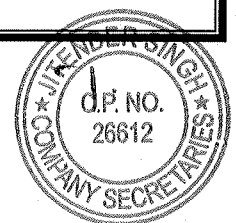
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10.	<p><u>Prohibition of Insider Trading:</u>                  The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u>                  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.</p>	Yes	No such actions have been taken
12.	<p><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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities.</p>	NA	There was no resignation of the statutory auditor in the listed entity.
13.	<p><u>Additional Non-compliances, if any:</u>                  No additional non-compliances observed for any SEBI regulation/circular/guidance note</p>	Yes	No non-compliance observed for any SEBI regulation/circular/guidance note etc.



**CS Jitender Singh**

Practicing Company Secretary

C.P. No.: 26612

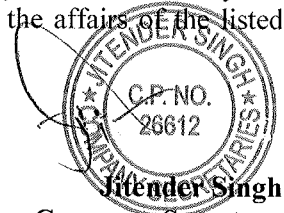


It is also reported that during the Review Period, the Company observed certain deviations by the Designated Persons in adherence to Company's Code of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders. The Company issued warning letters and imposed monetary penalties, as applicable, and made necessary intimations in accordance with the applicable regulations.

**I further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.**

**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 report 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 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.



**Jitender Singh**  
Practicing Company Secretary

Mem. No.: A33610

C.P. No.: 26612

UDIN: A033610H000444394

Peer Review No.: I2023HR2460300

**Date:** May 22, 2026

**Place:** Gurugram

Awfis Space, 3rd Floor, Signature Tower III-D, Above Zudio, Sector- 15, Gurugram - 122001, Haryana,  
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