



## IOL CHEMICALS AND PHARMACEUTICALS LIMITED

20<sup>th</sup> May 2026  
IOLCP/CGC/2026

**National Stock Exchange of India Ltd.**  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E),  
Mumbai - 400 051  
**Security Symbol: IOLCP**

**BSE Limited,**  
Pheroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400 001  
**Security Code: 524164**

**Sub: Annual Secretarial Compliance Report for the year ended 31<sup>st</sup> March 2026.**

Dear Sir,

We are enclosing herewith Annual Secretarial Compliance Report issued by M/s B.K. Gupta & Associates, Company Secretaries in compliance with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31<sup>st</sup> March 2026.

Please take the above information on record.

Thanking You,

Yours faithfully,  
for IOL Chemicals and Pharmaceuticals Limited

Abhay Raj Singh  
Sr. Vice President & Company Secretary

**SECRETARIAL COMPLIANCE REPORT OF IOL CHEMICALS AND  
PHARMACEUTICALS LIMITED FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2026**

We M/s B.K. Gupta & Associates have examined:-

- (a) all the documents and records made available to us and explanation provided by **IOL CHEMICALS AND PHARMACEUTICALS LIMITED** (“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 certification,

For the year ended 31<sup>st</sup> 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; **(Not applicable to the company during review period)**;
- 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 to the company during review period)**;
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the company during review period)**;
- f) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; **(Not applicable to the company during review period)**;
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and other regulations as applicable and circulars/guidelines issued thereunder;



Based on the above examination, we hereby report that, during the Review Period compliance status of the listed entity is appended as below:-

(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	Observations / remarks of the Practicing Company Secretary, if any.	Management Response	Remarks
1.	Filing of Quarterly Shareholding Pattern within 21 days from the end of each quarter.	Regulation 31 of SEBI (LODR) Regulation, 2015	Delay in filing with The BSE Limited by 1 (One) day	BSE (Stock Exchange)	Fine Imposed by BSE	Delayed submission of shareholding pattern for the quarter ended 31.12.2025	Rs. 2,000/- + GST. Company has paid the fine to the BSE Limited	Company has filled shareholding pattern for the quarter ended 31.12.2025 to BSE on 22.01.2026 delayed by 1 (One) day.	Management is committed to ensure the compliance with letter and spirit.	Nil

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

Sr. No.	Observations/ remarks of the Practicing Company Secretary (PCS) in 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 action taken by the listed entity
1.	Company was in default in appointment of Women Independent Director and further fine imposed by the respective exchange has been paid by company.	31.03.2025	Reg 17 (1E) of SEBI (LODR) Regulations 2015	The vacancy Caused by the expiration of the term of independent director was not filled up in compliance with Reg 17(1E)	The company appointed the women director on 28.10.2024	The default was made good on 28.10.2024 and the penalty imposed was duly paid within time.



We hereby report that, during the Review Period 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 India (ICSI).	Yes	----
2.	<u>Adoption and timely updation of 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 entities;</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed and timely updated as per the regulations /circulars/ guidelines issued by SEBI.</li> </ul>	Yes	----
3.	<u>Maintenance and Disclosure on Website:</u> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website;</li> <li>• Timely dissemination of documents/ information under a separate section on website;</li> <li>• 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 website.</li> </ul>	Yes	----
4.	<u>Disqualification of Director:</u> None of the directors 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 have been examined w.r.t.</u> (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes	----



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) Regulation, 2015.	Yes	----
7.	<u>Performance Evaluation:</u> The Listed entity has conducted performance 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.	<u>Related Party Transactions:</u> (a) The Listed Entity has obtained prior approval of Audit Committee for all related party transaction.	Yes	----
	(b) In case no prior approval obtained, the listed entity shall provide details reason with confirmation whether the transaction were subsequently approved/ ratified/ rejected/ by the Audit Committee.	N.A.	----
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 with time limit prescribed thereunder.	Yes	----
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulation 2015.	Yes	----
11.	<u>Action taken by SEBI or Stock Exchange(s), if any:</u> The action taken against the Listed Entity/ its promoters/directors/subsidiaries either by SEBI or by Stock Exchange (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulation and circulars/guidelines issued thereunder are reported herein.	For the Quarter Ended 31.12.2025, the due date for filing of the Shareholding Pattern with the Stock Exchanges was 21.01.2026, as per Regulation 31 of SEBI (LODR) Regulations, 2015, and the same was filed with National Stock Exchange of India Limited (NSE) on 09.01.2026, whereas it was filed with a delay of 1 (one)	Company has paid the fine.



		day with BSE Limited on 22.01.2026, and a penalty of Rs. 2,000/- plus GST was imposed on the Company.	
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 or its material subsidiar(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.	N.A.	There was no resignation of statutory auditors of the listed entity or any of its subsidiary during the year under review.
13.	<u>Additional Non-Compliance, if any:</u> No additional non-compliance observed for all SEBI regulation/ circular/ guidelines note etc. except as reported above.	Yes	----

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 SEBI (LODR) Regulations 2015:- **N.A.**

**Assumptions & Limitation of Scope and Review:**

- Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- We have not verified the correctness and appropriateness of financial records and books of accounts of the listed entity.
- 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.

**For B.K. Gupta & Associates**

**Company Secretaries**  
Peer Review No: 7890/2026



FCS No.:4590  
CP No.: 5708

UDIN: F004590H000407951

Place: - Ludhiana  
Date: - 20.05.2026