



**AKHIL ROHATGI & COMPANY**

Company Secretaries

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GST No: 07ABTFA2714K1Z7

**ANNUAL SECRETARIAL COMPLIANCE REPORT OF  
COSCO (INDIA) LIMITED  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

We **Akhil Rohatgi & Co. Practicing Company Secretaries** have examined:

- (a) all the documents and records made available to us and explanation provided by **Cosco (India) Limited (CIN: L25199DL1980PLC010173)** (“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 **31.03.2026** (“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, 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 as the Company did not issue any security during the financial year under review

(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 as the Company did not buyback any of its security during the financial year under review.

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not applicable on the Company during the period under review.

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not Applicable during the period under review.

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories & Participants) Regulation, 2018 and circulars/guidelines issued thereunder; to the extent applicable.

(i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993; Not applicable as the Company is not registered as Registrar to an issue and Share Transfer Agent during the financial year under review.

(j) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; Not applicable during the period under review.

and circulars/ guidelines issued thereunder;

and based on the above examination, We 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:- Not Applicable

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
NIL										

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

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2025 (the years are to be mentioned)	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 actions taken by the listed entity

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

Sr. No.	Sr. No. Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by Practicing Company Secretary
1	<p><b>Secretarial Standards'</b> 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) as notified by the Central Government under section- 118 (10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	Nil
2	<p><b>Adoption and timely updation of the policies:</b> a) All the applicable policies under SEBI Regulations are adopted with the approval of the Board of Directors of the listed entity. b) All the policies are in conformity with SEBI regulations and have been reviewed and timely updated, as per the regulations/circulars/guidelines issued by SEBI.</p>	Yes  Yes	Nil
3	<p><b>Maintenance and disclosures on Websites:</b> a) The Listed Entity is maintaining a functional website. b) Timely dissemination of the documents/ Information under a separate section on the website. c) Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant documents / section of the website.</p>	Yes  Yes  Yes	Nil
4	<p><b>Disqualification of Directors:</b> None of the Directors of the Company is /are disqualified under Sec-164 of Companies Act 2013 as confirmed by the listed entity.</p>	Yes	Nil
5	<p><b>Details related Entities have been examined w.r.t.:</b> a) Identification of Material Subsidiary Companies b) Disclosure requirements of material as well as other subsidiaries.</p>	NA	<p>Nil</p> <p>M/s. Cosco Polymer Lanka (Private) Limited is under liquidation and acquired by the Government of Sri Lanka under 'Revival of Under Performing Enterprises or Under Utilized Assets Act of Sri Lanka.</p>

6	<p><b>Preservation of Documents:</b> 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.</p>	Yes	Nil
7	<p><b>Performance Evaluation:</b> 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.</p>	Yes	Nil
8	<p><b>Related Party Transactions:</b> a) The Listed entity has obtained prior approval of Audit Committee for all related party transactions b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	Yes  NA	Nil
9	<p><b>Disclosure of events or information:</b> The listed entity has provided all the required disclosures under Regulations 30 along with Schedule III of SEBI LODR Regulations 2015 within the time limits prescribed there under.</p>	Yes	Nil
10	<p><b>Prohibition of Insider Trading:</b> The Listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	Nil
11	<p><b>“Actions taken by SEBI or Stock Exchanges, if any:</b> 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>	NA	<p>NIL During the FY 2025-2026 No action(s) has been taken against the Cosco (India) Limited/ 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>

12	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries</b> 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	NIL There has been no changes in the Statutory Auditors of the Listed Entity during the Review Period.
13	<b>Additional Non- Compliances, if any:</b> No additional non compliances observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non compliances has been observed during the period under review

**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 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.

**For Akhil Rohatgi & Co.  
Company Secretaries**

**CS Akhil Rohatgi  
FCS: 1600, COP:2317  
ICSI Unique Regn Code No: P1995DE072900  
Peer Review No. 7777/2026  
UDIN No F001600H000479572**

**Place: New Delhi  
Date: 26/05/2026**