Reliance Communications Limited
Dhirubhai Ambani Knowledge City
Navi Mumbai - 400 710, India

Tel : +91 022 3038 6286
mca.rocfiling@relianceada.com
www.rcom.co.in

May 29, 2026

The General Manager
Corporate Relationship Department
BSE Limited
Phiroze Jeejeeboy Towers
Dalal Street,
Mumbai- 400 001
BSE Scrip Code: 532712

The Manager
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051
NSE Symbol: RCOM

Dear Sir/Madam,

Sub: Secretarial Compliance Report for the financial year ended March 31, 2026

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Secretarial Compliance Report for the financial year ended March 31, 2026, issued by M/s. Ashita Kaul & Associates, Practicing Company Secretary.

This is for your information and records.

Yours faithfully,
For **Reliance Communications Limited**

RAKESH GUPTA

Digitally signed by RAKESH GUPTA
DN: c=IN, postalCode=401107, st=MAHARASHTRA, street=THANE, l=THANE, o=Personal, serialNumber=21684af092e0f3021e1049621ef0eda99d00bc51ed95e1b6d60340ba466af669, pseudonym=98bc4c7b4be47fb63fb286f01f0d4628, 2.5.4.20=f9a464b3cdac67df90d0cd438047352cb33a10366402af4d38df0f9f8e9086f4, email=GUPTA2RAKESH@REDIFFMAIL.COM, cn=RAKESH GUPTA
Date: 2026.05.29 17:42:52 +05'30'

Rakesh Gupta
Company Secretary

Encl.: as above

(Reliance Communications Limited is under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. With effect from June 28, 2019, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Resolution Professional, Mr. Anish Nanavaty, appointed by Hon'ble Law Tribunal, Mumbai Bench, vide order dated June 21, 2019 which was published on the website of the Hon'ble National Company Law Tribunal, Mumbai Bench on June 28, 2019.)

Ashita Kaul & Associates
Practicing Company Secretary
+91 9892332128 | ashita@csashitakaul.com

To,
Reliance Communications Limited
H Block 1st Floor, Dhirubhai Ambani Knowledge City,
Navi Mumbai - 400710, Maharashtra, India.

Sub: Annual Secretarial Compliance Report of Reliance Communications Limited for the Financial year ended March 31, 2026:

Dear Sir/Madam,

We, Ashita Kaul & Associates, have been appointed to conduct an Audit in terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 and to issue Annual Secretarial Compliance Report to M/s. RELIANCE COMMUNICATIONS LIMITED (hereinafter referred to as the "Company") bearing CIN: L45309MH2004PLC147531 having its registered office at H Block 1st Floor, Dhirubhai Ambani Knowledge City, Navi Mumbai - 400710, Maharashtra, India, whose shares are listed on NSE and BSE.

The Company was admitted under Corporate Insolvency Resolution Process ("CIRP") under the Insolvency and Bankruptcy Code, 2016 ("Code") read with regulations framed thereunder, vide the order of Hon'ble National Company Law Tribunal, May 15, 2018.

My responsibility is to verify Compliance(s) by the Company with the provisions of all applicable SEBI regulations and circulars/guidelines issued from time to time and issued a report thereon.

My Audit was conducted in accordance with Guidance Notes on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India in manner which involved such examination and verifications considered necessary and adequate for the said purpose. Annual Secretarial Compliance Report is attached herewith.

ASHITA KAUL & ASSOCIATES
PCS No. 6988
CP No. 6529
MUMBAI

Address: G-02, Ground Floor, Eternity Commercial Complex, Teen Haath Naka, LBS Marg, Thane West 400604

Annual Secretarial Compliance Report of Reliance Communications Limited for year ended March 31, 2026

[Pursuant to sub-regulation (2) of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

We, Ashita Kaul & Associates Company Secretaries have examined:

a) All the documents and records made available to us and explanations provided by Reliance Communications 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 documents/filings, as may be relevant, which has been relied upon to prepare this Certificate.

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

1. The Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the Regulations, Circular, Guidelines issued there under; and

2. The Securities Contracts (Regulation) Act, 1956 ('SCRA'), rules made thereunder and the Regulations, Circulars, Guidelines issued there under by the Securities & Exchange Board of India ('SEBI');

The specific Regulations whose provisions and the Circulars/Guidelines issued there under have been examined, includes-

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;

b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - **Not applicable during the year under review.**

c) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not applicable during the year under review.**

d) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;- **Not applicable during the year under review.**

f) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and circulars/ guidelines issued thereunder:

g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with Company;

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h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **Not applicable during the year under review.**

i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable during the year under review.**

j) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not applicable during the year under review.**

other applicable circulars/guidelines issued thereunder-

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	Management Response	Remarks
					-					

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 in the previous reports	Observations made in the secretarial compliance report for the year ended ..... (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
			-			

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below

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Additional Affirmations:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS
1.	Secretarial Standard The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Company Secretaries India (ICSI)	Yes	
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes	The Company has adopted the applicable policies in conformity with the Regulations as much as practically possible. As Listed Entity is under corporate insolvency resolution Process
3.	Maintenance and disclosures on Website: • 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	Pursuant to Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has not complied some of the said requirement during the period under review. The Company has informed that it is presently undergoing Corporate Insolvency Resolution Process (CIRP) proceedings and due to funds constraints, it was unable to update the website within the prescribed timeline.

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4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of the Companies Act, 2013	Yes	
5.	To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	
6.	Preservation of Documents: 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.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	NA	Refer below Note I.
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 NA	Refer below Note I
9.	Disclosure of events or information: 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 there under.	Yes	Please find below the Table No 1.

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10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	The Company has not recorded the names of the recipient(s) and informant(s) pertaining to the financial information in the Structured Digital Database (SDD) for the quarter ended September 2025. Further, as informed by the Company, the financial information was shared directly during the Board Meeting.
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Actions 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 there under		a) Receipt of Cautionary email from NSE and BSE wrt delayed submission. The Company has represented that the delays occurred due to internal approval constraints, particularly in light of the ongoing proceedings under the Insolvency and Bankruptcy Code (IBC), and that the necessary disclosures were subsequently made to the exchanges. b) The Disclosure about the Orders received from Statutory/Regulatory Authorities which were required be filed within a period of 24 hours from the receipt were filed with delay extending periods from 1 day to 5 days
12.	Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	a) The constitution of the Audit Committee is not in compliance with the applicable provisions of the Companies Act, 2013.

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			b) Form DIR-12 in relation to the resignation of Mr. Punit Garg, tendered vide resignation letter dated April 01, 2025, has not been filed with the Registrar of Companies. However, the Company informed that they are not able to record the aforesaid resignations form DIR-12 with the Registrar of Companies due to non-availability with the minimum number of directors required under Section 149(1) of the Companies Act, 2013. c) Form DIR-12 in relation to the resignation of Ms. Priyanka Agarwal has not been filed with the Registrar of Companies. However, the Company informed that they are not able to record the aforesaid resignations form DIR-12 with the Registrar of Companies due to non-availability with the minimum number of directors required under Section 149(1) of the Companies Act, 2013. d) Form MGT-15 has been filed beyond the prescribed statutory timeline with late fee. The Company has stated that the delay was attributable to technical issues on the

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			Ministry of Corporate Affairs (MCA) portal.

Note I:

With effect from 15th May 2018, Listed Entity is under corporate insolvency resolution process (CIRP) pursuant to the Provisions of the Insolvency and Bankruptcy Code, 2016. Its Affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Resolution Professional (RP), Mr. Anish Niranjan Nanavaty from June 28th 2019, appointed by Hon'ble National Company Law Tribunal, Mumbai Bench, vide its order dated June 21, 2019.

Note II:

In FY 2019-20, Shri Anil D Ambani, had resigned with effect from 15th November, 2019; and Shri Suresh Rangachar had resigned with effect from 13thNovember, 2019 as Directors of the Company. Shri Anil D Ambani and Shri Suresh Rangachar also filed their respective DIR-11 forms with the Registrar of Companies. The aforementioned resignations were put up to the CoC of the Company for their consideration in accordance with Section 28(1)(j) of the Code. However, CoC of the Company at its meeting held on November 20, 2019 considered the resignations tendered by the above directors and expressed a unanimous view that the resignations cannot be accepted and instructed the Resolution Professional to convey to the directors to continue with their duties and responsibilities as directors and provide all cooperation in the Corporate Insolvency Resolution Process, at least until the completion of the Corporate Insolvency Resolution Process of the Company. Further, the Resolution Professional (RP) filed an Interlocutory Application bearing Miscellaneous Application No. 232 of 2020 before the Hon'ble National Company Law Tribunal (NCLT), seeking directions against Shri Anil D. Ambani and Shri Suresh Rangachar to continue as Directors on the Board of the Company and to declare their resignations as null and void. However, the Hon'ble NCLT, vide order dated April 23, 2025 (published on May 27, 2025), held that Shri Anil D. Ambani and Shri Suresh Rangachar cannot be mandated to continue as Directors of the Company and their resignations cannot be declared null and void.

Table No .1

Sr. No.	Regulation	Compliance Requirement	Observations / Remarks of the Practicing Company Secretary
1	SEBI LODR Regulation 30	Disclosure of fraud, defaults or arrests of listed entity/promoter/KMP/senior management/subsidiary	The Listed Entity disclosed the receipt of the letter on 01-Jul-2025, within the prescribed 24-hour timeline.
2	SEBI LODR Regulation 30	Disclosure of frauds, defaults, or arrests involving listed entity/promoter/KMP/senior management/subsidiary	The Listed Entity received the information on 22-Aug-2025 regarding the fraud/default from Bank letter dated 08-Aug-2025. Disclosure was made on 24-Aug-2025. Accordingly, the disclosure was not made within the prescribed 24-

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			hour timeline. The Company has represented that the delays occurred due to internal approval constraints, particularly in light of the ongoing proceedings under the Insolvency and Bankruptcy Code (IBC), and that the necessary disclosures were subsequently made to the exchanges.
3	SEBI LODR Regulation 30	Disclosure of fraud/default including complete details	Fraud disclosure dated 04-Oct-2025 relating to misutilization of loan (use of funds to repay other bank loans contrary to sanction terms).
4	SEBI LODR Regulation 30	Disclosure of fraud/default including complete details	Fraud initial disclosure dated 09-Dec-2025 involves potential routing of bank loan funds and payment to related parties.
5	SEBI LODR Regulation 30	Accurate disclosure of change in directors / cessation details	The date of cessation of Shri Anil Ambani is 15-Nov-2019; however, the quarterly report for June quarter discloses the cessation date as 27-May-2025 pursuant to NCLT order.

Note:

1. **The Company was undergoing a corporate Insolvency Resolution Process ("CIRP") since May 15th, 2018 and the powers of the Board of Directors are suspended.**
2. **The Company is undergoing Corporate Insolvency Resolution Process ("CIRP") during review period. The powers of the Board of Directors are suspended and are being exercised by Resolution Professional (RP).**

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To,

Reliance Communications Limited
H Block 1st Floor, Dhirubhai Ambani Knowledge City,
Navi Mumbai – 400710, Maharashtra, India.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Listed Entity. Our responsibility is to express an opinion on these secretarial records on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. Some part of Audit' was conducted offline. We have also conducted online verification and examination of the relevant documents and records as facilitated by the listed entity for the purpose of issuing this Annual Secretarial Compliance Report. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the listed entity.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of SEBI laws, rules, regulation and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of compliance done by the listed entity.

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6. The Annual Secretarial Compliance Report 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 Ashita Kaul & Associates
Practicing Company Secretaries

ASHITA KAUL & ASSOCIATES
FCS No. 6988
CP No. 6528
MUMBAI

Ashita Kaul
Proprietor
FCS 6988/CP 6529
Peer Review: 1718/2022

Place: Thane
Date: 21-05-2026
UDIN: F006988H000434624