GESL/2026-27/

May 29, 2026

To,
The BSE Limited,
Corporate Relationship Department,
1st Floor, New Trading Wing,
Rotunda Building,
PJ Towers,
Dalal Street, Fort,
Mumbai-400 001.
Fax No.: 022-22723121, 22722037
Scrip Code: 514167

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra- Kurla Complex,
Bandra (East),
Mumbai-400051.
Tel No.: 022-26598100-8114/ 66418100
Fax No. : 022-26598237/38
Scrip Symbol: GANECOS

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

Dear Sir/Madam,

In Compliance with **Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued by SEBI and BSE/ NSE,** please find enclosed herewith Annual Secretarial Compliance Report dated May 28, 2026, for the year ended March 31, 2026, issued by M/s. S.K. Gupta & Co., Practicing Company Secretaries, Kanpur.

Kindly take the above on record and oblige.

Thanking you,

Yours faithfully
For Ganesha Ecosphere Limited

(Bharat Kumar Sajnani)
Company Secretary-cum-Compliance Officer

Encl.: As above

S. K. Gupta & Co.
Company Secretaries

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E-mail:skgupta1903@gmail.com

To,
The Board of Directors
Ganesha Ecosphere Limited,
Raipur (Rania), Kalpi Road,
Distt. Kanpur Dehat-209304 (U.P.)

Sub: Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2026

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Ganesha Ecosphere Limited **(CIN: L51109UP1987PLC009090)** having its Registered Office at Raipur (Rania), Kalpi Road, Distt. Kanpur Dehat-209304 (U.P.) [hereinafter referred to as the 'Listed Entity'] whose Equity shares are listed on National Stock Exchange of India Limited (Symbol: **GANECOS**) and BSE Limited (Security Code: **514167)**, in terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019 (modified vide SEBI Master Circular No. HO / 49 / 14 / 14(7) 2025-CFD-POD2 / I/ 3762 / 2026 dated 30th January, 2026), BSE Circular No. 20230316-14 dated 16th March, 2023 and NSE Circular Ref No. NSE / CML / 2023 / 21 dated 16th March, 2023 as amended. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our 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, we hereby report that in our opinion, the Listed Entity has, during the review period covering the financial year ended

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on 31st March, 2026, complied with the statutory provisions listed hereunder in the manner 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:

We have examined:

(a) all the documents and records made available to us and explanation provided by **Ganesha Ecosphere 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 report,

for the financial year ended 31st March, 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 there under; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), Rules made there under and the Regulations, Circulars, Guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the Circulars / Guidelines issued thereunder, have been examined, include:-

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(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 (Buy-back of Securities) Regulations, 2018 - **[Not Applicable as there was no reportable event during the period under review]**;

(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 **[Not Applicable as there was no reportable event during the period under review]**;

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

and Circulars / Guidelines issued there under and based on the above examination, We hereby report that, during the Review Period:

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(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:

Sl. 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	Management Response	Remarks
1.	Regulation 30(4) read with sub-para 8 of Para B of Part A of Schedule III of SEBI (Listing	Regulation 30(4) read with sub-para 8 of Para B of Part A of Schedule III	The Company has disclosed Demand Notice / Order dated	--	--	The disclosure regarding the Order received from Statutory /	--	The Company has received a Demand Notice / Order dated 28th November, 2025 from the	There was an inadvertent delay in submission of the disclosure to the stock	--

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	Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14 (7) 2025 –CFD – POD 2/I/3762/2026 dated 30th January, 2026. The Listed entity shall give intimation **within 24 hours from**	of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14 (7) 2025 – CFD – POD 2 / I/ 3762/2026 dated 30th	28th November, 2025, issued by the Office of the Joint Commissioner, Corporate Circle, SGST, Moradabad, Uttar Pradesh under Section 74(9) of the Central			Regulatory Authorities were not made within the prescribed timelines.		Office of the Joint Commissioner, Corporate Circle, SGST, Moradabad, Uttar Pradesh, issued under Section 74(9) of the Central Goods and Services Tax Act, 2017. In this regard the disclosure about the Order received from Statutory /	exchange, due to oversight. However, the Company will ensure that such unintended failure to disclose within the prescribed timelines do not arise in future.	

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	the occurrence of the event.	January, 2026.	Goods and Service Tax Act, 2017 with a delay of 67 days.					Regulatory Authorities which were required to be filed within a period of 24 hours from the receipt of the order were filed with a delay of 67 days on 3rd February, 2026. However, the said intimation should have been filed		

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								latest by 29th November, 2025.		

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

Sl. No.	Observations / Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31st March, 2024	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
	NIL	NIL	NIL	NIL	NIL	NIL

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

Sl. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS
1.	**Secretarial Standards:** 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	The 'Listed Entity' has generally complied with Secretarial Standards with respect to the Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.
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 have been reviewed & updated on	Yes	--

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	time, as per the regulations / circulars / guidelines issued by SEBI.		
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 re-directs to the relevant document(s)/ section of the website.	Yes	--
4.	**Disqualification of Director:** None of the Director(s) of the Company is / are disqualified under Section 164 of Companies Act,	Yes	--

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	2013 as confirmed by the listed entity.		
5.	**Details related to Subsidiaries of Listed Entities have been examined w.r.t.:** (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries	Yes	During the review period, Ganesha Ecopet Private Limited, a Wholly Owned Subsidiary of the Listed Entity has attained the status of being a material subsidiary with effect from 1st April, 2025 in terms of the provisions of Regulation 16 (1) (c) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Listed Entity has three wholly-owned subsidiaries (Indian and Overseas) including two material subsidiaries i.e. Ganesha Ecotech Private Limited and Ganesha Ecopet Private Limited.
6.	**Preservation of Documents:**	Yes	--

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	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.		
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/during the financial year as prescribed in SEBI Regulations.	Yes	--
8.	**Related Party Transactions:** (a) The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The Listed Entity has provided detailed reasons along with confirmation whether the	Yes	The Audit Committee of the Listed Entity has granted prior approval / ratified all related party transactions. (including material related party transactions). Further, during the financial year under review the Company has also taken

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	transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.		approval of Shareholders at the Thirty Sixth Annual General Meeting held on 27th September, 2025 for entering into material related party transactions with GESL Spinners Private Limited, a related party within the meaning of Section 2(76) of the Companies Act, 2013 read with Regulation 2 (1) (zb) of the SEBI Listing Regulations. The aggregate value of all the transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the thresholds prescribed under SEBI Listing Regulation as applicable from time to time and the said contract(s) / arrangement(s) / transaction(s) shall be carried out an arm's length basis and in the ordinary course of business of the

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			Company for the financial year 2026-27.
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 thereunder.	Yes	Except for the disclosures enumerated under Point No. (a) supra, the Company has been regular in filing the disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the prescribed timelines.
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	--
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** 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	Yes	--

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	circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries** 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.	**Not Applicable**	During the Review Period there was no resignation / appointment / re-appointment of Statutory Auditors of the Company
13.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.	Yes	--
14.	The listed entity to comply with the following requirements for disclosure of Employee Benefit Scheme Documents in terms of	Yes	

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	Regulation 46(2)(za) of the SEBI LODR Regulations, 2015: (a) The Scheme document shall be uploaded on the website of the listed entity after obtaining shareholder approval as required under SEBI (SBEB) Regulations, 2021. (b) The documents uploaded on the website shall be mandatorily have minimum information to be disclosed to shareholders as per SEBI (SBEB) Regulations, 2021. (c) The rationale for redacting information from the documents and the justification as to how such redacted information would affect competitive position or reveal commercial secrets of the listed entity shall be placed before the board of directors for consideration and approval.		

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.

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2. Our responsibility is to certify 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.

5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.

6. The audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

For **S.K. Gupta & Co.**
Company Secretaries
ICSI Unique Code: P1992UP012800
Peer Review Certificate No. 7648 / 2026

S.K. Gupta & Co. KANPUR Company Secretaries

Place: Kanpur
Date: 28.05.2026

(S.K.GUPTA)
Managing Partner
F.C.S 2589, C.P 1920
UDIN: F002589H000515002