ERAAYA LIFESPACES LIMITED
CIN: L74899DL1967PLC004704
Corporate Office: Vikas House,3, Arihant Nagar
Punjabi Bagh West, Delhi-11002

To,
Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai -400 001

Date: 28.05.2026

Ref Scrip Code: 531035_ (ISIN: INE432F01032)

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2026, as per Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulation")

Dear Sir/ Madam

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the relevant circular(s) issued by SEBI/Stock Exchanges from time to time, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by the Practicing Company Secretary in the prescribed format.

We request you to take this on record and oblige.

Thanking you,

for **Eraaya Lifespaces Limited**

Urvashi Upadhyay
Digitally signed by Urvashi Upadhyay

Urvashi Upadhyay
(Company Secretary & Compliance Officer)

SECRETARIAL COMPLIANCE REPORT
ERAAYA LIFESPACES LIMITED
FOR THE YEAR ENDED MARCH 31, 2026

The Members,
Eraaya Lifespaces Limited
54 Janpath, New Delhi,
Delhi, 110001

We, Shubhangi Agarwal & Associates, *Company Secretaries* have conducted the Secretarial Compliance Audit of the applicable SEBI Regulations, and the circulars/ guidelines issued thereunder for the period ended March 31, 2026 of Eraaya Lifespaces Limited.

The audit was conducted in a manner that provided us a reasonable basis for evaluating the statutory compliances and expressing our opinion thereon.
We have examined:

a) all the documents and records made available to us and explanation provided by 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 March 31, 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;
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;*****
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 Debt Securities) Regulations, 2008;*****
g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations,2013*****
h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.

*Not Applicable to the period under review as there is no such transaction

We hereby report that, during the review period the compliance status of listed entity is appended as below:

S. 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), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable	Yes	Nil
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 Yes	Nil Nil
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 Yes Yes	Nil Nil Nil
4	**Disqualification of Director:** None of the Director(s) of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Listed Entity	Yes	Nil
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 Yes	During the Financial Year 2025-26, the Company incorporated the following wholly owned subsidiaries: 1. EBIX Entertainment Pvt. Ltd. 2. EBIX Infratech Private Limited 3. EBIX Sports Ventures Private Limited These subsidiaries are presently

			in the initial stage of operations and accordingly, no significant business operations have been undertaken during the year.
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	Yes	Nil
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	Nil
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 transactions were subsequently approved/ ratified/ rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Yes	Nil Nil
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 except as provided under separate paragraph herein	Yes	Nil
10	**Prohibition of Insider Trading:** The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Nil
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 circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein	Yes	Nil
12	**Resignation of Statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor form the Company or any of its material subsidiaries during the Financial Year, the Company and/ or its material subsidiaries 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 of the LODR Regulations by Listed entities	Yes	During the year, there was no resignation of the statutory auditor of the Company. However,

			within certain subsidiaries operating under the Ebix Inc. structure, one of the joint statutory auditors discontinued its association pursuant to an internal realignment of the audit framework and non-alignment on certain commercial terms. The applicable provisions of paragraph 6.1 and 6.2 of Section V-D of Chapter V of the SEBI Master Circular were duly complied with, wherever applicable.
13	**Additional non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc except as provided under separate paragraph herein	Yes	Nil

Based on the above examination, we hereby report that, during the period under Review:

(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: -

S. No.	Compliance requirement (Regulations/ circular/ guidelines includin	Regulation/Circular No.	Deviations	Action Taken by	Type of action i.e. Advisory/Fine/Show cause notice/ warnings etc	Details of violations	Fine Amount	Observations /Remarks by PCS	Management Response

	g specific clause)								
1.	SEBI (LODR), 2015	Regulation 21(2)	Non-constitution of Risk Management Committee within the prescribed timeline	BSE Limited, vide its email dated August 29, 2025, imposed a total fine of ₹2,14,760/- (inclusive of GST @ 18%) on the Company.	Fine	The Company failed to constitute the Risk Management Committee within the timeline prescribed under Regulation 21(2) of SEBI (LODR) Regulations, 2015.	Total fine of ₹2,14,760/- (inclusive of GST @ 18%) was levied by BSE Limited	The Company should strengthen its internal compliance monitoring mechanism to ensure timely and effective compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The Company duly constituted the Risk Management Committee on September 2, 2025, and subsequently paid the fine on September 16, 2025.
2.	SEBI (LODR), 2015	Regulation 33	Late submission of the financial results	BSE Limited vide its various mails imposed a total fine of ₹6,43,690/- (inclusive of GST @ 18%) on the Company.	Fine	Non-submission of the financial results for the quarters ended March 31, 2025, September 30, 2025, and December 31, 2025 within the timelines prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015.	Total fine of ₹6,43,690/- (inclusive of GST @ 18%) was levied by BSE Limited	The Company has duly paid all the outstanding fines and submitted the financial results for the quarters ended March 31, 2025, September 30, 2025, and December 31, 2025 on August 02, 2025, April 19, 2026, and April 22, 2026, respectively.	The delay in submission of the financial results was primarily attributable to the complex consolidation process involving financial information of Ebix Inc. and its group structure comprising more than 55 entities operating across multiple jurisdictions and

									geographies.
3.	SEBI (LODR), 2015	Regulation 29(2)/29(3)	Delay/ non-submission of prior intimation of the Board Meeting	BSE Limited vide its mail dated 15-04-0262 and 14-05-002262 imposed a total fine of ₹23,600/- (inclusive of GST @ 18%) on the Company.	Fine	Delay/non-submission of prior intimation in respect of the Board Meetings held in March 2026 and April 2026, as required under Regulations 29(2) and 29(3) of the SEBI (LODR) Regulations, 2015.	Total fine of ₹23,600 /- (inclusive of GST @ 18%) was levied by BSE Limited	The Company has been instructed to ensure strict and timely submission of prior intimations to the Stock Exchange in compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015 and to further strengthen its internal compliance and monitoring mechanisms to avoid recurrence of such instances in future.	The Company has duly paid all the outstanding fines.
4.	SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024	SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024	Insufficient disclosure	BSE Limited	Instructions	Additional disclosures/details in terms of SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, in relation to the media release dated July 22, 2025 was not submitted	Nil	The Company has been instructed to ensure proper and strict compliance with the applicable SEBI Circulars in both letter and spirit	The Company had promptly filed the requisite disclosure with the Stock Exchange on July 24, 2025.

5.	SEBI (LODR), 2015	Regulation 34	Insufficient disclosure	Nil	Nil	Incorrect file was uploaded to the stock exchange in place of the Annual Report on September 08, 2025	Nil	The Company has been advised to ensure uploading of the correct and complete documents in all submissions made to the Stock Exchange in future.	The Company has duly filed the corrected file with the Stock Exchange on September 13, 2025.

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

S. No.	Observations/ Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	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 actions taken by the listed entity
1	The Company has been advised to stay vigilant of the timelines as prescribed by SEBI in respect of the matter enlisted in Regulation 30 of SEBI (LODR) Regulations, 2015	March 31, 2025	Regulation 30 of SEBI (LODR) Regulations ,2015	There was a delay in submission of the outcome of the Board Meetings held on October 19, 2024 and October 23, 2024, respectively, in relation to which the Stock Exchange had sought clarification from the Company.	The delay was purely inadvertent and occurred due to technical issues and unexpected internet connectivity problems at the time of filing, which caused a brief interruption and further contributed to the delay. Further, there was no mala fide intention or willful non-compliance on the part of the Company.	The clarification submitted by the Company has been noted. The Company has been advised to ensure strict adherence to the timelines prescribed under Regulation 30 of the SEBI (LODR) Regulations, 2015 going forward.
2	The Company has not submitted	March 31, 2025	Regulation 30 of SEBI (LODR) Regulations ,2015 read with	Non-submission of Resignation letter of	The Resignation letter of Independent directors has been duly disseminated on	The clarification submitted by the Company with respect to the non-submission

	Resignation letter of Independent directors to the stock exchanges		Schedule III thereof.	Independent directors	the website of the stock exchange.	of the resignation letters has been noted.

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 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.

For Shubhangi Agarwal & Associates
Company Secretaries

SHUBHANGI AGARWAL Digitally signed by SHUBHANGI AGARWAL Date: 2026.05.28 11:56:21 +05'30'

Shubhangi Agarwal
Proprietor
M. No.:12624; C.P. No.: 19144
UDIN: F012624H000513850
Peer Review Certificate No. 5970/2024

Place: New Delhi
Date: 28.05.2026