

NEERAJ ARORA & ASSOCIATES

COMPANY SECRETARIES

A-93, LGF, SOUTH EXTENSION, PART-II, NEW DELHI - 110049

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Secretarial Compliance Report of LG Electronics India Limited for the financial year ended 31st March, 2026

I, Neeraj Arora, Proprietor of M/s Neeraj Arora & Associates, Practising Company Secretaries, have examined:

- (a) all the documents and records made available to me and explanation provided by **LG Electronics India Limited** (“the listed entity” or “the Company”)
- (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 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 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, to the extent applicable;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **{Not applicable during the Review Period}**;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **{Not applicable during the Review Period}**;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **{Not applicable during the Review Period}**;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 2025 to the extent of the Act and dealing with client to the extent of securities issued; and
- (i) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;



and circulars/guidelines issued thereunder and based on the above examination, I 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:

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 Practising Company Secretary	Management Response	Remarks
None										

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

Sr. No.	Observations/Remarks of the Practising Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31 st March, 2025	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
NA						

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

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
1.	<u>Secretarial Standard</u> The compliances of the Company are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Company. • 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	None
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> • The Company 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	None
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	Yes	None
5.	<u>Details related to Subsidiaries of listed entities:</u>		
	a) Identification of material subsidiary companies.	NA	The Company does not have any subsidiary during the review period.
	b) Requirements with respect to disclosure of material as well as other subsidiaries.	NA	The Company does not have any subsidiary during the review period.
6.	<u>Preservation of Documents:</u> The Company 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	None
7.	<u>Performance Evaluation:</u>	Yes	None



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
	The Company 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.		
8.	<u>Related Party Transactions:</u> a) The Company has obtained prior approval of Audit Committee for all Related party transactions.	Yes	Please refer Point 8 (b)
	b) In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.	Yes	The Listed Entity has provided detailed reasons/ disclosure along with confirmation for obtaining subsequent approval/ ratification of related party transaction(s) wherever applicable.
9.	<u>Disclosure of events or information:</u> The Company 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	The Equity Shares of the Company got listed on BSE Limited & National Stock Exchange of India Limited with effect from October 14, 2025 and the Company has provided all the required disclosure(s) under Regulation 30 of SEBI LODR Regulations within the prescribed time limits.
10.	<u>Prohibition of Insider Trading:</u> The Company is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the Company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock	Yes	None



Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
	<p>Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)</p> <p>The actions taken against the Company/its promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>		
12.	<p><u>Resignation of statutory auditors from the Company or its material subsidiaries</u></p> <p>In case of resignation of statutory auditors 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 SEBI LODR Regulations by listed entities.</p>	NA	None
13.	<p><u>No additional non-compliances observed:</u></p> <p>No additional non-compliance observed for any of the SEBI regulation/ circular/ guidance note etc.</p>	NA	None

We further report that in accordance with Para No. 11 of Section VI-L of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, the requirements pertaining to the disclosure of employee benefit scheme documents were not applicable to the Company during the review period.

Assumptions & limitation of scope and review:

- a) Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- b) Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- c) We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
- d) This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the Securities and Exchange Board of India (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.



New Delhi
May 21, 2026

For Neeraj Arora & Associates
Company Secretaries
Firm Registration No.- S2019DE706400
Firm Peer Review No.- 3738/2023

A handwritten signature in black ink, appearing to be "Neeraj Arora".

Neeraj Arora
Proprietor
M. No.- FCS 10781; CP No.- 16186
UDIN - F010781H000427175