

Date: April 15, 2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai-400001

Scrip SYM | Code | ISIN :: ELFIN | 544724 | INE1FEW01013

Subject: Non-applicability of Regulation 24(A) of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

We would like to inform you that pursuant to Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17 to 27 and clause (b) to (i) of Sub-Regulation (2) of Regulation 46 and Para C, D and E of Schedule V, shall not apply, in respect of:

- a) The listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year;
- b) The listed entity which has listed its specified securities on the SME Exchange.

It may further be noted that we fall into category b) as above because our equity shares (specified securities) listed on the BSE SME Exchange, therefore, Regulation 24A is not applicable to our Company. Hence, our Company is not required to submit Secretarial Compliance Report for the year ended on March 31, 2026 as required under Regulation 24A of the SEBI (LODR) Regulations, 2015.

Kindly take the aforesaid on your record.

Thanking You.
For Elfin Agro India Limited

Khushbu Sethi
Company Secretary & Compliance Officer
Membership No: A40048

Place: Bhilwara