ANIL SOMANI & ASSOCIATES

Company Secretaries

30, Jyoti Publik School ke Pass, Bhilwara, Rajasthan - 311001 Email Id: <u>corporatesolutions14@gmail.com</u>, (M) 09166611876

<u>Secretarial compliance report of KANORIA ENERGY & INFRASTRUCTURE LIMITED (Formerly known as A INFRASTRUCTURE LIMITED) for the year ended 31st March, 2025</u>

1. We have examined: -

- (a) all the documents and records made available to us and explanation provided by <u>KANORIA ENERGY & INFRASTRUCTURE LIMITED</u> (Formerly known as A <u>INFRASTRUCTURE LIMITED</u>) ("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 31st March, 2025 ("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");
- 2. 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; N.A.
 - (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; N.A.
 - (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **N.A.**
 - (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; N.A.
 - (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder;

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

Sr. No.	Particulars	Compliance	Observations		
		Status (Yes/No/	/Remarks by PCS*		
2	- Andrew Control	NA)			
1.	Secretarial Standards:	Yes			
	The compliances of the listed entity are in				
	accordance with the applicable Secretarial				
	Standards (SS) issued by the Institute of				
	Company Secretaries India (ICSI), as				
	notified by the Central Government under				
	section 118(10) of the Companies Act, 2013				
	and mandatorily applicable.	***************************************			
2.	Adoption and timely updation of the				
	Policies:				
	All III III III III III III III III III	V			
	All applicable policies under SEBI	Yes			
	Regulations are adopted with the				
	approval of board of directors of the listed entities				
	ANAPONE VESTER AND MET AMOUNT OF GASALINESS FOR	Yes			
	All the policies are in conformity with SEBI Regulations and have	ies			
	been reviewed & updated on time,				
	as per the regulations/circulars/guidelines				
	issued by SEBI				
3.	Maintenance and disclosures on Website:				
	The Listed entity is maintaining a				
	functional website	Yes			
	Timely dissemination of the				
	documents/ information under a				
	separate section on the website	Yes	a		
	Web-links provided in annual				
	corporate governance reports				
	under Regulation 27(2) are accurate				
	and specific which re- directs to the	Yes			
	relevant document(s)/ section of				
	the website				
4.	Disqualification of Director:		ANI & ASSO		
	None of the Director(s) of the Company	Yes	M NO 36055		
	is/are disqualified under Section 164 of		COP. No.13379		
	Companies Act, 2013 as confirmed by the				
	listed entity.		ANN SECHC		

5.	Details related to Subsidiaries of listed		
	entities have been examined w.r.t.:		
	(a) Identification of material subsidiary		
	companies	NA	
	(b) Disclosure requirement of material as		
	well as other subsidiaries	NA	
6.	Preservation of Documents:		
0.	The listed entity is preserving and	Yes	
	maintaining records as prescribed under	163	
7.	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	Yes	
	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.	Related Party Transactions:		
	(a) The listed entity has obtained prior	Yes	
	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.		
9.	Disclosure of events or information:		в
'.	The listed entity has provided all the	Yes	
	required disclosure(s) under Regulation 30	163	
	along with Schedule III of SEBI LODR		
	Regulations, 2015 within the time limits		
10	prescribed thereunder.		
10.	Prohibition of Insider Trading:	Vaa	
	The listed entity is in compliance with	Yes	
	Regulation 3(5) & 3(6) SEBI (Prohibition of		
	Insider Trading) Regulations, 2015.		
11.	Actions taken by SEBI or Stock	Yes	
	Exchange(s), if any:		
	No action(s) has been taken against the		WI & ASSO
	listed entity/ its promoters/ directors/		CE
	subsidiaries either by SEBI or by Stock		M.NO. 36055
	Exchanges (including under the Standard		COP. No. 13313
	Operating Procedures issued by SEBI		ANY SECRET
	through various circulars) under SEBI	×	
			NII COMANI & ACCOCIATEC

	Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).		
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*					
1.	Compliances with the following conditions while appointing/re-appointing an auditor							
	i. If the auditor has resigned within 45	NA	No Such Case Observed					
	days from the end of a quarter of a		During the Year					
	financial year, the auditor before such							
	resignation, has issued the limited							
	review/ audit report for such quarter; or							
	ii. If the auditor has resigned after 45	NA	No Such Case Observed					
	days from the end of a quarter of a		During the Year					
	financial year, the auditor before such							
	resignation, has issued the limited							
	review/ audit report for such quarter as							
	well as the next quarter; or							
	iii. If the auditor has signed the limited	NA	No Such Case Observed					
	review/ audit report for the first three		During the Year					
	quarters of a financial year, the auditor							
	before such resignation, has issued the		R .					
	limited review/ audit report for the last							
	quarter of such financial year as well as							
	the audit report for such financial year.							
2.	Other conditions relating to resignation of	of statutory auditor	*					
	i. Reporting of concerns by Auditor with	NA	No Such Case Observed					
	respect to the listed entity/its material		During the Year					
	subsidiary to the Audit Committee:							
	a. In case of any concern with the							
	management of the listed							
	entity/material subsidiary such as							
	non-availability of information /							
	non-cooperation by the management		MAN & ASSOC					
	which has hampered the audit process,		M.NO. 36055					
	the auditor has approached the		COP. No. 13379					
<i>n</i>	Chairman of the Audit Committee of the		AS T					
	listed entity and the Audit Committee		ANY SECRE					

		<u> </u>	
	shall receive such concern directly and	-	
	immediately without specifically		
	waiting for the quarterly Audit		
	Committee meetings.		
11	b. In case the auditor proposes to resign,	NA	No Such Case Observed
	all concerns with respect to the proposed		During the Year
	resignation, along with relevant		
	documents has been brought to the		
	notice of the Audit Committee. In cases		
	where the proposed resignation is due to		
	non-receipt of information / explanation		
	from the company, the auditor has		
	informed the Audit Committee the		
	details of information / explanation		
	sought and not provided by the	A	
	management, as applicable.		
	c. The Audit Committee / Board of	NA	No Such Case Observed
	Directors, as the case may be,		During the Year
	deliberated on the matter on receipt of		
	such information from the auditor		
	relating to the proposal to resign as		
	mentioned above and communicate its		
	views to the management and the		
	auditor.		
	ii. Disclaimer in case of non-receipt of	NA	No Such Case Observed
	information:		During the Year
	The auditor has provided an appropriate		0
	disclaimer in its audit report, which is in		
	accordance with the Standards of		v
	Auditing as specified by ICAI / NFRA,		
	in case where the listed entity/ its		
	material subsidiary has not provided		
	information as required by the auditor.		
3.	The listed entity / its material subsidiary	NA	No Such Case Observed
	has obtained information from the		During the Year
	Auditor upon resignation, in the format		0
	as specified in Annexure- A in SEBI		*
	Circular CIR/ CFD/CMD1/114/2019		
	dated 18th October, 2019.		



(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.	Com-	Regu-	Deviations	Action	Type	Details of	Fine	Obser-	Man-	Re-
	pliance	lation/	4	Taken	of	Violation	Amount	vations/	age-	marks
	Require-	Circular		by	Action			Remarks	ment	
	ment	No.						of the	Re-	
	(Regu-	-						Practicing	sponse	
	lations/							Company	•	
	circulars/					-		Secretary		
	guidelines									
	including									
	specific									
	clause)									
	1 4	=								

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

Sr.	Compliance	Regu-	Deviation	Actio	Type	Details of	Fine	Obser-	Manage-	Remarks
No	Requirement	lation/	s	n	of	Violation	Amoun	vations/	ment	
	(Regulations/	Circular		Take	Actio		t	Remarks	Re-	
	circulars/	No.		n by	n			of the	sponse	
	guidelines				×			Practicing		
	including							Company		
	specific							Secretary		
	clause)									
1.	submission of	Regulation	Delayed	BSE	Fine	The	Rs.	The	The	The
	quarterly	27 (2) of	filing of	Ltd.		Company	9440/-	Company	Compan	Compan
	Corporate	SEBI	Corporate			has filed		has filed	y has	y has
	Governance	(LODR)	Governanc			Corporate		Corporate	paid fine	paid fine
	Report within	Regulation	e Report			Governanc		Governanc	of Rs.	amount
	21 days from	s, 2015	for the			e Report		e Report	9440/-	to BSE
	the end of		quarter			for the		for the		Ltd.
	quarter		ended			quarter		quarter		
			March,			ended	2	ended		
			2023			March		March		*
		'×	*			2023		2023	,	
						delayed on		delayed on		
						27.04.2023		27.04.2023		
2.	Non-submissio	Regulation	Delayed	BSE	Fine	The	Rs.	The	The	The
	n of the	34 of SEBI	filing of	Ltd.		Company	4720/-	Company	Compan	Compan
	Annual Report	(LODR)	Annual			has filed		has filed	y has	y has
	within the	Regulation	Report for			Annual		Annual	paid fine	paid fine
	period	s, 2015	the year			Report for	MANI &	Report for	of Rs.	amount
	prescribed	_	ended			the year	Solum	the year	4720/-	to BSE

Company Secretaries

under this	March	ended	ended	Ltd.
regulation	2023	March	March	
		2023	2023	
		delayed by	delayed by	
a		02 days	02 days	

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.

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M.NO. 36055

For Anil Somani & Associates

Company Secretaries

PR 1869/2022 D

Anil Kumar Somani

ACS: 36055 COP: 13379

UDIN: A036055G000432319