ANIL SOMANI & ASSOCIATES

Company Secretaries

B-5, Ganpati Complex, Pur Road, Bhilwara, Rajasthan - 311001 Email Id: corporatesolutions 14@gmail.com, (M) 09166611876

Secretarial compliance report of KANORIA ENERGY & INFRASTRUCTURE LIMITED (Formerly known as A INFRASTRUCTURE LIMITED) for the year ended 31st March, 2024

1. We have examined: -

- (a) all the documents and records made available to us and explanation provided by KANORIA ENERGY & INFRASTRUCTURE LIMITED (Formerly known as A INFRASTRUCTURE 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 certification,

For the year ended 31st March, 2024 ("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;
 - 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:

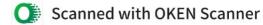
Sr. No.	Particulars	Compliance	Observations
		Status (Yes/No/	/Remarks by PCS*
		NA)	
1.	Secretarial Standards:	Yes	
	The compliances of the listed entity are in		
	accordance with the applicable Secretarial		
	Standards (SS) issued by the Institute of		
	Company Secretaries India (ICSI), as		
	notified 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 applicable policies under SEBI	Yes	,
	Regulations are adopted with the		
	approval of board of directors of		
	the listed entities	N = -	
	All the policies are in conformity OTHER Provide the series and house	Yes	
	with SEBI Regulations and have		
	been reviewed & updated on time, as per the		
	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	
	Web-links provided in annual	1 50	
	corporate governance reports		
	under Regulation 27(2) are accurate		
	and specific which re- directs to the	Yes	
	relevant document(s)/ section of		
	the website	Test of the	
4.	Disqualification of Director:		
	None of the Director(s) of the Company		
	is/are disqualified under Section 164 of		
	Companies Act, 2013 as confirmed by the		
	listed entity.		Made

5.	Details related to Subsidiaries of listed		
5.	entities have been examined w.r.t.:		
	(a) Identification of material subsidiary	NA	
	companies	INA	
	(b) Disclosure requirement of material as	NIA	
	well as other subsidiaries	NA	
6.	Preservation of Documents:		
	The listed entity is preserving and	Yes	
	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	Yes	
	performance evaluation of the Board,		1
	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	165	
	related party transactions; or		
	(b) The listed entity has provided detailed		
	reasons along with confirmation whether		
	1		
	approved/ratified/rejected by the Audit		
	Committee, in case no prior approval has		
0	been obtained.		
9.	Disclosure of events or information:		
	The listed entity has provided all the	Yes	
	required disclosure(s) under Regulation 30		
	along with Schedule III of SEBI LODR		
	Regulations, 2015 within the time limits		
	prescribed thereunder.		
10.	Prohibition of Insider Trading:		Burn and Burn
	The listed entity is in compliance with	Yes	
	Regulation 3(5) & 3(6) SEBI (Prohibition of		
	Insider Trading) Regulations, 2015.		A SECTION OF THE PROPERTY OF THE
11.	Actions taken by SEBI or Stock	No	Refer below
	Exchange(s), if any:		observations
	No action(s) has been taken against the		OBSCIVATIONS
	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		All married and an all the second
	o chediais) under SEDI		50 N 6 45

	Regulations and circulars/ guidelines							
	issued thereunder except as provided							
	under separate paragraph herein (**).							
	1. There was an instance of delayed subm	nission of quarterly	Corporate Governance					
	report under Regulation 27(2) of SEB	I (LODR), 2015 for	the quarter ended on					
	March 31, 2023.		Castiana to the Chal					
	The Company has paid the fine and prov	rided necessary clar	ifications to the Stock					
	exchange.							
	 There was an instance of delayed submission of annual report under Regulation of SEBI (LODR), 2015 for the year ended on March 31, 2023. The Company has paid the fine and provided necessary clarifications to the Sto exchange. 							
	3. The Management of the company has informed that Shri Sanjay Kumar Kand Smt. Priyadarshinee Kanoria were no longer associated with Vishvjyoti Tradiupon sale of shareholding in the year 2014.							
	Delisting Committee of Bombay Stock Excompulsorily delisted equity shares of Vish exchange. Shri Sanjay Kumar Kanoria and appeal against the order of Bombay Sto Tribunal, Mumbai.	vjyoti Trading Ltd. 1 Smt. Priyadarshine	from the platform of the e Kanoria have filed an					
12.	Additional Non-compliances, if any:	Yes						
	No additional non-compliance observed							
	for any SEBI regulation/circular/guidance							
	note etc.							
			-					

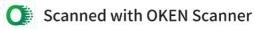
Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status	Observations
		(Yes/No/ NA)	/Remarks by PCS*
1.	Compliances with the following condition	ns while appointing/re-ap	pointing 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		



	wall as the payt quarters as		
	well as the next quarter; or	NIA	N. C. 1.C. O
	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		
	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		
	which has hampered the audit process,		
	11		
	Chairman of the Audit Committee of the		
	listed entity and the Audit Committee		
	shall receive such concern directly and		
	immediately without specifically		
	waiting for the quarterly Audit		
	Committee meetings.		
	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		
	management, as applicable.	A STATE OF THE STA	
	c. The Audit Committee / Board of	NA	
	Di .	INA	No Such Case Observed
	may be,		During the Year
	deliberated on the matter on receipt of		
	such information from the auditor		The state of the s
	relating to the proposal to resign as		H
	mentioned above and communicate its		
	views to the management and the		
	auditor.		_ <u>1</u>
	# D: 1 :		
	ii. Disclaimer in case of non-receipt of	NA	No Such Case Observed
	information:		During the Year





	The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of 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 has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NΛ	No Such Case Observed During the Year

(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-	Deviation	Actio	Type	Details of	Fine	Obser-	Man-	Remarks
	pliance	lation/	8	n	of	Violation	Amou	vations/	agement	
	Require-	Circula		Take	Actio		nt	Remarks	Re-	
	ment	r No.		n by	n			of the	sponse	
	(Regu-							Practicing		
	lations/							Company		
	circulars/							Secretary		
	guidelines									
	including									
	specific									
	clause)									
and the state of t										
submission of	Regulation	27(2)	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)		Governan			Corporate		Corporate	paid	paid
Report within	Regulation		ce Report			Governan		Governan	fine of	fine
21 days from	s, 2015		for the			ce Report		ce Report	Rs.	amount
the end of			quarter			for the		for the	9440/-	to BSE
quarter			ended			quarter		quarter		Ltd.
			March			ended	100	ended		
			2023			March	li w	March		
						2023		2023		
						delayed		delayed		1 1 1
						on		on	1 1 1 1 1 1 1 1	
						27.04.2023		27.04.2023		
Non-submissi	Regulation	34	Delayed	BSE	Fine	The	Rs.	The	The	The
on of the	34 of SEBI		filing of	Ltd.	1.4	Company	4720/-	Company	Compan	Compan
Annual	(LODR)		Annual	1,000		has filed		has filed	y has	y has
Report within	Regulation		Report for			Annual		Annual	paid	paid

the period	s, 2015	the year	Report for	Report for	fine of	fine
prescribed		ended	the year	the year	Rs.	amount
under this		March	ended	ended	4720/-	to BSE
regulation		2023	March	March		Ltd.
1.6			2023	2023		
			delayed	delayed		
			by 02 days	by 02 days		

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

Sr.	Com-	Regulation/	Deviations	Actio	Type	Details of	Fine	Obser-	Manage-	Remarks
No	pliance	Circular		n	of	Violation	Amoun	vations/	ment Re-	
	Require-	No.		Taken	Actio		t	Remarks	sponse	
	ment			by	n			of the		
	(Regu-							Practicing		
	lations/							Company		
	circulars/							Secretary		
	guidelines									
	including									
	specific									
	clause)									
1.	submission	Regulation	Delayed	BSE	Fine	The	Rs.	The	The	The
	of	27 (2) of	filing of	Ltd.		Company	7080/-	Company	Compan	Compan
	quarterly	SEBI	Corporate			has filed		has filed	y has	y has
	Corporate	(LODR)	Governanc			Corporate		Corporate	paid fine	paid fine
	Governanc	Regulations	e Report			Governanc		Governanc	of Rs.	amount
	e Report	, 2015	for the			e Report		e Report	7080/-	to BSe
	within 21		quarter			for the		for the		Ltd.
	days from		ended			quarter		quarter		
	the end of		March,			ended		ended		
	quarter		2022			March,		March,		
						2022		2022		
						delayed by		delayed by		
						03 days on		03 days on		
						24.04.2023		24.04.2023		

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.

Place: Bhilwara

Date: 27th May, 2024

Ola AS.

M.NO. 36065

COP. No 13379

ANY SECR

For Anil Somani & Associates

Company Secretaries

PR 18**6**9/2022

Anil Kumar Somani

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UDIN: A036055F000459643