



M & A Associates

A Firm of Company Secretaries

SECRETARIAL COMPLIANCE REPORT OF NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

I/We Vivek Mishra have examined:

- a) all the documents and records made available to us and explanation provided by **NAGREEKA CAPITAL & INFRASTRUCTURE 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 report.

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) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **To the extent applicable to the Company**
- (c) the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **To the extent applicable to the Company**
- (d) the Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable to the Company during the Review Period**



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- (e) the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable to the Company during the Review Period**
- (f) the Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable to the Company during the Review Period**
- (g) the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable to the Company during the Review Period**
- (h) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and circulars/ guidelines issued thereunder; **Not applicable to the Company during the Review Period.**
- (i) other regulations as applicable and circulars/ guidelines issued thereunder.

and based on the above examination, I/We 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 (Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
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				Advisory / Clarification/ Fine/ Show Cause Notice/ Warning etc						

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

Sr. No.	Observations / Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulation/circulars/guidelines including specific clause)	Details of violation or 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 had filed wrong particulars in the Integrated Filing (Governance) of the Statement on redressal of investor grievances and subsequent to the e-mail from the Exchange has revised the same.	2025	Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 Dated: December 31, 2024	E-mail was sent asking to revise the filing.	The Company has revised the Integrated Filing (Governance)	The Management shall refrain from such event in future



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- I. I/we 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.	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	The company has complied with the most of the Provisions of Secretarial standards
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 have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.	YES	Few Policies are under processing for updation.
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.	YES YES	The company has complied with the same.



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	Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website.	YES	
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	None of the directors are disqualification.
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.	N.A	The listed entity does not have any material subsidiary company and thus disclosure requirements of subsidiary are not required to be undertaken. However, the disclosure with respect to the subsidiary of the listed entity has been made.
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, 2015.	YES	The company has complied the same.
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	The company has complied the same.



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8.	Related Party Transactions: a) The listed entity has obtained prior approval of audit committee for all related party transactions; b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	YES	The listed entity has obtained prior approval of Audit Committee for all the related party transactions.
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.	YES	The company has complied the same.
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	The company has complied the same.
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 (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NO	Not applicable
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the	NA	The auditor of the listed entity has not resigned during the period under review.



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	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 LODR Regulations by listed entities.		
13	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	N.A.	No additional non-compliance has been observed.

For M&A Associates
(A Firm of Company Secretaries)

CS Vivek Mishra

Partner

FCS No.: 8540 | COP: 17218

Peer Review No.: 1720/2022

UDIN: F008540H000517411

Date: 28.05.2026

Place: Kolkata