



RDB REALTY & INFRASTRUCTURE LIMITED

BIKANER BUILDING, 8/1, LAL BAZAR STREET, 1ST FLOOR, KOLKATA - 700 001 • CIN No. : L16003WB2006PLC110039
PHONE : +91 33 4450 0500 • E-MAIL : secretarial@rdbindia.com • Web : www.rdbindia.com

Date: 29/05/2024

To,
Department of Corporate Services
Bombay Stock Exchange Limited
P.J.Towers, Dalal Street
Mumbai- 400 001

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata- 700 001

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report under Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to **Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**, the Annual Secretarial Compliance Report for the financial year ended 31st March, 2024 issued by Ms. Prachi Todi, Practicing Company Secretary, is enclosed herewith.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For RDB Realty & Infrastructure Limited
RDB Realty & Infrastructure Limited

Priyarup Mukherjee

Priyarup Mukherjee Company Secretary
Company Secretary & Compliance officer

Encl: as stated above

Prachi Todi

Company Secretaries
46, East Topsia Road Arupota
Kolkata-700105
Mobile No: 9830072442

Email: csprachi92@gmail.com; info.prachi92@gmail.com

SECRETARIAL COMPLIANCE REPORT
OF
RDB REALTY & INFRASTRUCTURE LIMITED

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2024
[Pursuant to Circular No. CIR/CFD/CMDI/27/2019 dated 08/02/2019 issued by
Securities and Exchange Board of India]

To
The Board of Directors,
RDB Realty & Infrastructure Limited
Bikaner Building, 8/1, Lalbazar Street, 1st Floor
Room No. 10, Kolkata - 700001

I, Prachi Todi, Company Secretary in Practice have examined:

- (a) all the documents and records made available to me and explanation provided by **M/s RDB REALTY & 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 on 31st March, 2024 ("**Review Period**") in respect of compliance with the provisions of:
 - (i) the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the Regulations, circulars, guidelines issued thereunder; and
 - (ii) 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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;



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- (e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- (f) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;
- (h) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **-Not Applicable for the review period;**
- (i) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **-Not Applicable for the review period;**
- (j) Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021; **-Not Applicable for the review period;**

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

Sl. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks of the Practicing Company Secretary
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 India (ICSI), as notified by the Central Government under section118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none">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	As per SEBI Circular No. SEBI/HO/MIRSD/MIRSD_R TAMB/P/CIR/2022/70 dated 25th May, 2022, every listed company shall take special contingency insurance policy from the insurance company towards the risk arising out of the requirements relating to issuance of duplicate securities in order to safeguard and protect the interest of the listed company. With regard to the same, the management has informed



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			us that the Company is in the process of taking the aforesaid Policy.
3	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-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	-
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	Yes	-
5	Details related to Subsidiaries of listed entities have been examined w.r.t <ul style="list-style-type: none">a) Identification of material subsidiary companiesb) Disclosure requirement of material as well as other subsidiaries	Yes	-
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	-
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	-
8	Related Party Transactions: <ul style="list-style-type: none">a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or	Yes	-



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	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: 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 there under.	Yes	-
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	-
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 there under. except as provided under separate paragraph as Annexure-A .	Yes	-
12	Additional Non-Compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	1. As per SEBI Master Circular No. SEBI/HO/MIRSD/POD -1/P/CIR/2023/70 dated 17 th May, 2023, every listed company shall issue securities in dematerialized form only, in case of Investor Service Requests. For this purpose, a Suspense Escrow Demat Account was required to be obtained for the purpose of issuance of Securities in dematerialized form in case of investor service



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			<p>requests. With regard to the same, the management has informed us that the Company is in the process of opening the aforesaid account.</p> <p>2. As per SEBI Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated 31st July, 2023, the Company was required to register on the Online Dispute Resolution Portal (ODR Portal) by 15th August, 2023. With regard to the same, the management has informed us that due to technical difficulties, the Company could not register on the said portal within the stipulated time period.</p>
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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:

Sl. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks of the Practicing Company Secretary
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter;</p>	NA	NA



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	or iii. If the auditor has signed the limited review/ audit report for the first three 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 Statutory Auditors		
	i. Reporting of concerns by Auditor with respect to the listed entity/ its material 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, the auditor has approached the 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, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In	NA	No such resignation took place.



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	<p>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.</p> <p>c) The Audit Committee / Board of Directors, as the case may be, 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.</p> <p>iv. Disclaimer in case of non-receipt of information:</p> <p>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.</p>		
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	NA	No such resignation took place.



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CIR/CFD/CMD1/114/2019 dated 18 th October, 2019		
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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 report 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 the 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 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.

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 (**Refer Annexure- A annexed to this report**).
- (b) The Listed Entity has taken the following actions to comply with the observations made in previous reports (**Refer Annexure-B annexed to this report**).

Prachitodi



Prachi Todi
Practicing Company Secretary
M. No.: 53022
C.P. No.: 22964
Peer Review Certificate No.: 1445/2021
UDIN:A053022F000453972

Date: 27/05/2024

Place: Kolkata

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ANNEXURE-A

Sl. No	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviation	Action taken by	Type of Action	Details of violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NA										



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ANNEXURE-B

Sl. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation / Circular No.	Deviation	Action taken by	Type of Action	Details of violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
NA										

Prachitodi



Prachi Todi
Practicing Company Secretary
M. No.: 53022
C.P. No.: 22964
Peer Review Certificate No.: 1445/2021
UDIN: A053022F000453972

Date: 27/05/2024
Place: Kolkata