



Nagreeka CAPITAL AND INFRASTRUCTURE LTD

RFGD, OFFICE : 18, R. N. MUKHERJEE ROAD, KOLKATA - 700 001, INDIA
Ph. : 2210-8828, 2248-4922/4943, Fax : 91-33-22481693, E-mail : sushit@nagreeka.com

Ref.: NEL/SE/2023-24

Date –30.05.2023

To The Deputy General Manager Corporate Relationship Department Bombay Stock Exchange Ltd. 1 st Floor, P.J. Towers Dalal Street Fort <u>Mumbai 400 001</u> Scrip code : – 532895	To The Deputy General Manager Corporate Relationship Department National Stock Exchange of India Ltd. Exchange Plaza Bandra Kurla Complex ,5 th Floor Bandra (E) <u>Mumbai 400 051</u> Scrip Code: NAGREEKCAP
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Sub: Annual Secretarial Compliance Report for the financial year ended on 31st March, 2023

Dear Sir / Madam,

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8 th February, 2019, kindly find enclosed herewith Annual Secretarial Compliance Report issued by M/s. Vikas Mishra & Co. for the financial year ended on 31st March, 2023.

This will also be hosted on the website of the company at www.nagreeka.com.

We request you to kindly take the same on your record.

Thanking You,

Yours Faithfully,

For, Nagreeka Capital & Infrastructure Limited

SHUBHAM Digitally signed
by SHUBHAM
RANJAN RANJAN SINHA
SINHA Date: 2023.05.30
22:12:39 +05'30'

Shubham Ranjan Sinha
Company Secretary and Compliance Officer
(Membership No.A69409)

Encl: As above



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A Firm of Company Secretaries

SECRETARIAL COMPLIANCE REPORT OF NAGREEKA CAPITAL & INFRASTRUCTURE LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2023

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 certification,

for the year ended MARCH 31, 2023 ("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**
 - (e) the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
 - (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;



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

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 the same.
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 entityAll 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	The Company has complied the same.
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	The Company has complied the same.
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	None of the Directors are disqualified.



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
5.	<p>Details related to Subsidiaries of listed entity have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	YES	<p>The listed entity does not have a material Subsidiary Company and thus disclosure requirements of material subsidiary are not required to be undertaken.</p> <p>However, the disclosure with respect to the subsidiary of the listed entity has been made.</p>
6.	<p>Preservation of Documents:</p> <p>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.</p>	YES	The Company has complied the same.
7.	<p>Performance Evaluation:</p> <p>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.</p>	YES	The Company has conducted the performance evaluation of the Board, Independent Directors and the Committees during the year.
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(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.</p>	YES	The Company has been taking quarterly approvals for every RPT transactions as audit committee minutes



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
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) of 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.	YES	No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by the Stock Exchanges.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note, etc.	YES	NA



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Compliances related to resignation of statutory auditors from listed entity 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		
	<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; or</p> <p>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.</p>	NA	The auditor of the listed entity has not resigned during the period under review.
2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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.</p>	NA	The auditor of the listed entity has not resigned during the period under review.



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	<p>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 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>ii. Disclaimer in case of non-receipt of information: 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>	NA	The auditor of the listed entity has not resigned during the period under review.
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 18 th October, 2019.	NA	The auditor of the listed entity has not resigned during the period under review.

**Observations/Remarks by PCS are mandatory, if the Compliance status is provided as 'No' or 'NA'*



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(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
1	Voting by Promoter/Promoter Group in AGM held 28 TH September, 2022-	Relevant Regulation(s) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	NIL	National Stock Exchange of India Limited ("the Exchange")	Clarification on VOTING RESULT	Clarification was sought on the voting done by Promoter and Promoter Group even though it was stated that they were interested in the respective resolution(s) in Annual General Meeting HELD ON 28 TH DAY OF SEPTEMBER, 2022	NIL	The Company has duly replied to the Exchange	The Company has clarified that the interest of the promoter(s) in Resolution Nos. 2 and 4 were only up to the extent of appointment/reappointment of person(s) belonging to Promoter group. Also, they were not material Related Party Transaction as per Regulation 23 of SEBI (LODR) Regulations, 2015, therefore there was no restriction on the part of promoter/promoter group to vote in favour of the said Resolutions.	Since the submission, no remark(s) has been received from the Exchange

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

Sr. No.	Compliance Requirement (Regulations/guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
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No such instances occurred during the year										
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For, Vivek Mishra & Co.
(a Firm of Company Secretaries)

VIVEK
MISHRA

Digitally signed by
VIVEK MISHRA
Date: 2023.05.30
19:40:49 +05'30'

CS Vivek Mishra
Partner

FCS No.: 8540 | COP: 17218
Peer Review No.: 1720/2022
UDIN: F008540E000411635

Date: 30/05/2023
Place: Kolkata