



Ref No.: 24/MAY/2026-27/CORP

May 26, 2026

Listing Compliance Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

Dear Sir,

**Sub: Submission of Annual Secretarial Compliance Report as per Regulation 62M(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) for High Value Debt Listed Entities (HVDLEs) read with Regulation 24A(2) of SEBI LODR for the financial year ended March 31, 2026**

Pursuant to Regulation 62M(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) for High Value Debt Listed Entities (HVDLEs) read with Regulation 24A(2) of SEBI LODR, please find enclosed the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by M/s. Jaiprakash R. Singh & Associates, Practicing Company Secretaries, Mumbai.

You are requested to take the same on record.

Yours sincerely,

**For India Infradebt Limited**

**Gaurav Tolwani**  
**Company Secretary &**  
**Chief Compliance Officer**

**Encl:** a/a

#### India Infradebt Limited

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Mumbai 400051, India.  
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**Secretarial Compliance Report of India Infradebt Limited  
for the financial year ended March 31, 2026**

[Pursuant to Regulation 24A read with Regulation 62M of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I, CS Jaiprakash Singh of M/s Jaiprakash R Singh and Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanations and representations provided by **India Infradebt Limited** (“the Company”),
- (b) the filings/ submissions made by the Company to the Stock Exchanges,
- (c) website of the Company,
- (d) any other documents/ filings, as may be relevant, which has been relied upon to make this certification,

for the financial year ended **March 31, 2026** (“Review Period”) in respect of compliance with the provisions of:

- (a) Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) 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 (including amendments, modifications from time to time), 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 (“SEBI LODR Regulations”) - **to the extent applicable to the listed Non-Convertible Debentures;**
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - **Not applicable to the Company;**
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 - **Not applicable to the Company;**
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not applicable to the Company;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not applicable to the Company;**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 – **Not applicable to the Company;**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not applicable to the Company;**
- (j) Securities and Exchange Board of India (Depositories and Participants) Regulation, 2018 - **to the extent applicable to the listed Non-Convertible Debentures;**
- (k) Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 - **to the extent applicable to listed Non-convertible Debentures;**

and based on the above examination, I hereby report that, during the Review Period:

- (a) The Company 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	Details of violation	Fine amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification / Fine / Show Cause Notice/ Warning etc.					
Not Applicable										

- (b) The Company has taken the following actions to comply with the observation made in previous reports:

Sr. no.	Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)	Observations made in the Secretarial Compliance report for the year ended 31 <sup>st</sup> March, 2025.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Details of violation / Deviations and actions taken / penalty imposed, if any, on the Company	Remedial actions, if any, taken by the Company	Comments of the PCS on the actions taken by the Company
Not Applicable						

I hereby report that, during the review period, the compliance status of the Company with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	<u>Secretarial Standards:</u> The compliances of the Company are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	Not applicable
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the Company.</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	Yes	Not applicable
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none"> <li>• The Company is maintaining a functional website.</li> <li>• Timely dissemination of the documents/ information under separate section on the website.</li> </ul>	Yes	Not applicable

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
	<ul style="list-style-type: none"> <li>Web-links provided in annual corporate governance reports under Regulation 62Q of SEBI LODR Regulations are accurate and specific which redirects to the relevant document(s)/section of the website.</li> </ul>		
4.	<p><u>Disqualification of Director:</u></p> <p>None of the directors of the Company are disqualified under Section 164 of The Companies Act, 2013</p>	Yes	Not applicable
5.	<p><u>Details related to subsidiaries of the Company have been examined w.r.t:</u></p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Not Applicable	The Company does not have any subsidiary Company.
6.	<p><u>Preservation of Documents:</u></p> <p>The Company is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Records and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	Not applicable
7.	<p><u>Performance Evaluation:</u></p> <p>The Company has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.</p>	Yes	Not applicable
8.	<p><u>Related Party Transactions:</u></p> <p>(a) The Company has obtained prior approval of Audit Committee for all related party transactions;</p> <p>(b) In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.</p>	<p>(a) Yes</p> <p>(b) Not applicable, the Company has obtained prior approval of the Audit Committee.</p>	Not applicable

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
9.	<u>Disclosure of events or information:</u> The Company has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Not Applicable	This clause is not applicable as the Company is a High Value Debt Listed Entity.
10.	<u>Prohibition of Insider Trading:</u> The Company is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes (The Company has complied with the requirement of maintaining Structured Digital Database (SDD))	Not applicable
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action has been taken against the Company/ 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.	Not applicable	Not applicable
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the 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	Not applicable	Not applicable
13.	<u>Additional non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	Not applicable	Not applicable

I further, report that the Company is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of Regulation 46(2)(za) of SEBI LODR Regulations – **Regulation 46 of SEBI LODR Regulations is not applicable to the Company.**

**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 Company.
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 financial records and books of account of the Company.
4. This report is solely for the intended purpose of compliance in terms of Regulation 62M of SEBI LODR Regulations and is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Jaiprakash R Singh & Associates  
Company Secretaries**

Jaiprakash  
Ramcharitra  
Singh

Digitally signed by Jaiprakash Ramcharitra Singh  
DN: cn=N, o=Personal, title=3085,  
postalCode=400077, st=Maharashtra,  
serialNumber=14bde056c165aa271bc7aca3ead9  
7801156491a420483d4c0fc2566f6a00,  
cn=Jaiprakash Ramcharitra Singh  
Date: 2026.05.22 18:14:44 +05'30'

**CS Jaiprakash Singh  
Proprietor**

M. No.: F7391

C P No.:4412

PR No. 7719/2026

UDIN: F007391H000443651

Place: Mumbai

Date: 22/05/2026