

SECRETARIAL COMPLIANCE REPORT OF M/S. KINGS INFRA VENTURES LIMITED FOR THE FINANCIAL YEAR ENDED MARCH, 2023

We have examined:

- (a) All the documents and records made available to us and explanation provided by the Company
- (b) The filings/submissions made by the listed entity to the stock exchanges,
- (c) Website of the Company,
- (d) any other document/ filing, as may be relevant, which has been relied upon to prepare this report,

For the financial year ended 31st March, 2023 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, includes:-

- (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;
- (c) Securities and Exchange Board of India(Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India(Share Based Employee Benefits and Sweat Equity)Regulations, 2021;
- (e) Securities and Exchange Board of India(Issue and Listing of Non-Convertible Securities) Regulations,2021;
- (f) Securities and Exchange Board of India(Prohibition of Insider Trading)Regulations,2015;
- (g) Securities and Exchange Board of India(Depository and Participants)Regulations,2018

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Other regulations as applicable and circulars/guidelines issued thereunder;

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

1. (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 Practising Company Secretary	Management Response	Remarks
NIL										

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

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 Practising Company Secretary	Management Response	Remarks
NIL										

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II. 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.	<p>Secretarial Standards:</p> <p>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).</p>	YES	
2.	<p>Adoption and timely updation of the Policies:</p> <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	
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> ●The Listed entity is maintaining a functional website ●Timely dissemination of the documents/information under a separate section on the website ●Web-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.	<p>Disqualification of Director:</p> <p>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	YES	

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5.	<p>Details related to Subsidiaries of listed entities 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	
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	
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	
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) 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.</p>	YES	
9.	<p>Disclosure of events or information:</p> <p>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.</p>	YES	

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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 actions 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.	NA	
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation /circular /guidance note etc.	NA	

Place: Chennai
 Date: 29/05/2023
 UDIN: A044831E000412088

For Porselvam and Associates

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SINDHUJA PORSELVAM
 Company Secretary in Practice
 Mem. No 44831; CP No. 23622

NOTE: This report is to be read with our letter of even date which is annexed as "Annexure A" and forms an integral part of this report.

ANNEXURE A

To

M/s. KINGS INFRA VENTURES LIMITED

14 B, 14th Floor, The Atria Opp Gurudwara Temple

Thevara, Kerala- 682015

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report 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.

Place: Chennai

Date: 29/05/2023

UDIN: A044831E000412088

For Porselvam and Associates



SINDHUJA PORSELVAM

Company Secretary in Practice

Mem. No 44831; CP No. 23622