

SIDCL/Sect./2026-27/020

May 28, 2026

BSE Limited
P. J. Towers,
Dalal Street, Mumbai-400001
BSE Scrip Code: 511411/955319

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001
CSE Scrip Code: 026027

Dear Sir/Madam,

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

In compliance with the requirements of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, please find enclosed herewith the Annual Secretarial Compliance Report issued by M/s. M & A Associates, Practicing Company Secretaries, Peer Review No. 2000/2022 for the Financial Year ended on March 31, 2026.

This is for your information and record.

Thanking you.

Yours faithfully,

For **Shristi Infrastructure Development Corporation Limited**

KRISHNA
KUMAR
PANDEY

Digitally signed by
KRISHNA KUMAR
PANDEY
Date: 2026.05.28 19:30:15
+05'30'

Krishna K Pandey
Company Secretary and Compliance Officer

Encl: As above



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**ANNUAL SECRETARIAL COMPLIANCE REPORT OF SHRISTI INFRASTRUCTURE
DEVELOPMENT CORPORATION LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31,
2026**

[Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosures Requirements)
Regulations, 2015]

We, M/s M & A Associates, Practicing Company Secretaries (being the Secretarial Auditor of the Company),
have examined:

- (a) all the documents and records made available to us and explanation provided by SHRISTI INFRASTRUCTURE DEVELOPMENT CORPORATION 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; and
- (d) such other document/ filing, as may be relevant, which has been relied upon to make this Report.

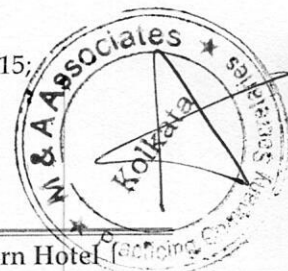
for the financial year ended MARCH 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- (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;
- (c) the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) the Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
- (e) the Securities and Exchange Board of India (Registrars to an Issue and Share Agents) Regulations, 2025;
- (f) the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder, as applicable from time to time.





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and based on the above examination, 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/ CircularNo.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing 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.	Observations/ Remarks of the Practicing Company Secretary (PCS)	Observations made in the secretarial compliance report for the year ended (the years are to be mentioned)	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Details of violation/ 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
NIL						





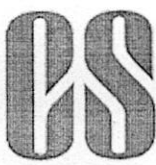
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I. We hereby report that during the Review Period the compliance status of the listed entity with the following requirements:

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).	YES	The Company has complied with 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 the 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	The Company has complied with the same
3.	Maintenance and disclosures on Website: <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	The Company has complied with the same
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of the 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 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	The listed entity does have a material Subsidiary Company and thus disclosure requirements of material subsidiary have been duly complied.
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 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>	YES	The Company has complied with 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;</p> <p>(b) In case no prior approval is 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	The listed entity has obtained prior approval of Audit Committee for all related party transactions.
9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including adherence to materiality criteria and prescribed timelines.</p>	YES	The Company has complied with the same



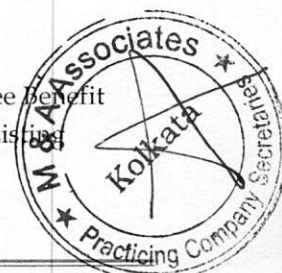


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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	The Company has complied with 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.	YES	No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by the Stock Exchanges.
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 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities.	NA	The auditor of the listed entity has not resigned during the period under review.
13.	Additional non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	YES	NA

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

We further report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the Securities and Exchange Board of India (Listing





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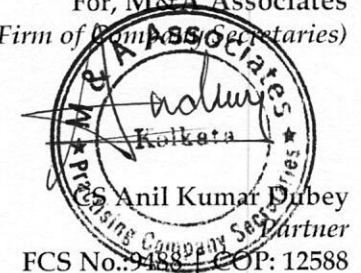
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Obligations and Disclosure Requirements) Regulations, 2015.

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 financial records and books of account 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.

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



FCS No.: 9488 COP: 12588
Peer Review No.: 2000/2022
UDIN: F008540H000374103

Date: 22.05.2026
Place: Kolkata