Govind Khandelwal & Co.
Company Secretaries
Ph. 09910838333,
Email: kkassociatescs@gmail.com

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE PERIOD FROM APRIL 01, 2025 TO MARCH 31, 2026
[*Pursuant to section 204(1) of the Companies Act, 2013 and Rule no. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014*]

To,
The Members,
Shantidoot Infra Services Limited
Gautam Shree, 132B, Patliputra Colony,
Patliputra, Patna, Phulwari, Bihar-800013

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Shantidoot Infra Services Limited** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, during the audit period covering the financial year ended March 31, 2026, the Company was generally in compliance with the statutory provisions listed below. It is also noted that the Company has established appropriate board processes and a compliance mechanism, to the extent applicable and subject to the observations and reporting provided hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of below mentioned laws:

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I further report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test-check basis, the Company has complied with the following laws applicable specifically to the Company:

1. The Companies Act, 2013 ("the Act") and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
3. The Depositories Act, 1996 and the regulations and bye-laws framed thereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **Not Applicable**
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"): -
   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Not Applicability**
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
   d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2016; **Not Applicable**
   e. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
   f. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **Not Applicable** and
   g. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable**
   h. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements "LODR") Regulations, 2015;

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We have also examined compliance with the applicable clauses of the following:

1. Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.

Our Audit is limited to above mentioned applicable Law however other laws is applicable on company.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above.

Our observations:

- *During the audit period, it was observed that, in certain instances where the recommendations of the Audit Committee and the Nomination and Remuneration Committee were required under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board approved the relevant matters without the recommendations of the respective Committees being placed before it. The Company may strengthen its governance process by ensuring that all matters requiring prior Committee recommendations are duly placed before the Board for consideration in accordance with the applicable statutory and regulatory requirements.*

- *During the audit period, the Company was found to be non-compliant with the provisions of Section 188 of the Companies Act, 2013 relating to related party transactions.*

- *During the audit period, certain instances were observed where the requirements of Section 134 of the Companies Act, 2013, relating to the Financial Statements, the Board's Report, and matters incidental thereto, were not fully complied with.*

- *During the audit period, the Company did not conduct internal audit in accordance with the requirements of Section 138 of the Companies Act, 2013, and the internal audit reports required under the said provisions were not made available for our verification.*

- *During the audit period, it was observed that certain Board resolutions relating to financial approvals and other business matters were not passed in a desired sequence and were not in conformity with the applicable provisions of the Companies Act, 2013 and the Secretarial Standards issued by the Institute of Company Secretaries of India, to the extent applicable. Further, the audio-video recording of one Board meeting and the examination passing certificates of the Independent Directors were not made available for our verification.*

- *During the audit period, it was observed that:*
    - *Form MGT-14 and DIR-12 relating to the appointment of CS was filed with an incorrect Board Meeting date;*

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- *Certain resolutions requiring filing of Form MGT-14 under the Companies Act, 2013 were not filed with the Registrar of Companies within the prescribed time; and*
- *Certain statutory e-forms contained inaccuracies and/or procedural deficiencies requiring corrective action.*

- *During the audit period, the Company reported in Form DPT-3 amounts received as advances from customers which had remained outstanding for a period exceeding one year. Based on the records made available, the Company had not complied with the applicable provisions of the* ***Companies (Acceptance of Deposits) Rules, 2014****.*

- *During the period under review, it was observed that certain filings/returns required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable SEBI guidelines were not submitted by the Company within the prescribed timelines, including non-filing of SSD returns for two quarters as per the provisions. Further, stock exchange impose penalty and same were paid during the year.*

Recommendations as a matter of best practice:

During the audit period, the Board approved a proposal for raising funds through the issue of Equity Shares by way of a Rights Issue. However, the subsequent actions, compliances, and related activities pertaining to the said issue were undertaken beyond the period under review. Accordingly, no comments are offered on compliance with the applicable provisions in respect of such subsequent activities.

During our audit, we have made certain recommendations for good corporate practices, separately placed before the Board, for its consideration and implementation by the Company.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The number of directors liable to retire by rotation is following provision of 152 (6) of Act, 2013 which provides that 2/3rd of the total directors (except independent directors) of the Company shall be such whose period of office will be liable to determination by retirement of directors by rotation.

I further report that the Company is reportedly in the process, has laid down adequate systems and processes commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

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I further report that during the Audit Period, the Company has not incurred any specific event/ action that can have a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

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

For Govind Khandelwal & Co.
COMPANY SECRETARIES

Govind Khandelwal
Prop.
C.P. NO. 12327
PEER REVIEW: 3119/2023
UDIN: A033193H001038142

Place: New Delhi
Date: 06/08/2026

Govind Khandelwal & Co.
Company Secretaries
Ph. 09910838333,
Email: kkassociatescs@gmail.com

ANNEXURE -A

To,
The Members,
Shantidoot Infra Services Limited
Gautam Shree, 132B, Patliputra Colony,
Patliputra, Patna, Phulwari, Bihar-800013

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 the random 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 the random 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.

For Govind Khandelwal & Co.
COMPANY SECRETARIES

GOVIND KHANDELWAL New Delhi COMPANY SECRETARY

Govind Khandelwal
Prop.
C.P. NO. 12327
PEER REVIEW: 3119/2023
UDIN: A033193H001038142

Place: New Delhi
Date: 06/08/2026

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Company Secretaries
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ANNEXURE -I

To,
The Members,
Shantidoot Infra Services Limited
Gautam Shree, 132B, Patliputra Colony,
Patliputra, Patna, Phulwari, Bihar-800013

Our Secretarial audit report of even date, for financial year 2025-2026 is to be read along with this letter.

Management Responsibility

1. It is the responsibility of the management of the company to maintain secretarial records, devise proper systems to ensure compliance with the provision of all applicable laws and regulations and to ensure that the system is adequate and operate effectively.

Auditor's Responsibility

2. Our Responsibility to express an opinion on these secretarial records, standards and procedure followed by the company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the company's management is adequate and appropriate for us to provide a basis for our opinion.
4. Wherever required, we have obtained the management's representation about compliance of laws, rule and regulation and happening of events etc.

Disclaimer

5. 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.
6. We have not verified the correctness and appropriates of financial records and books of accounts of the company.

For Govind Khandelwal & Co.
COMPANY SECRETARIES

GOVIND KHANDELWAL New Delhi COMPANY SECRETARY

Govind Khandelwal
Prop.
C.P. NO. 12327
PEER REVIEW: 3119/2023
UDIN: A033193H001038142

Place: New Delhi
Date: 06/08/2026