!! श्री वीतरागाय नमः !!

Cell : 094149 26849

# B. L. Harawat & Associates

B. L. HARAWAT
B.A. LL.B. A.C.S
Company Secretary

102, SECTOR-11,
HIRAN MAGRI
UDAIPUR (RAJ.)
PIN 313 001

Ref.

## SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025 Date

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
DATE: 06/07/2025

The Members,
VEER GLOBAL INFRACONSTRUCTION LIMITED
A-01 Shalibhadra Classic, 100 Ft Link Road,
Near Union Bank of India, Nalasopara East,
Thane, Maharashtra - 401209

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by **VEER GLOBAL INFRACONSTRUCTION LIMITED** (CIN: L45309MH2012PLC225939) (hereinafter referred to as "the Company"). The Secretarial Audit was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conduct and statutory compliances of the Company and for expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms, 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 the Secretarial Audit, we hereby report that, in our opinion, the Company has, during the audit period covering the Financial Year ended 31st March, 2025, complied with the statutory provisions listed hereunder.

We further report that the Company has in place proper Board processes and compliance mechanisms, which are generally adequate and operating effectively to the extent, in the manner, and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Veer Global Infraconstruction Limited for the financial year ended on March 31, 2025 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iii) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of:
- Foreign Direct Investment (FDI);
- Overseas Direct Investment (ODI); and
- External Commercial Borrowings (ECB);

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(iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015:
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the Audit Period)**
- The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the Audit Period)**
- 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;
- The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and **(Not applicable to the Company during the Audit Period)**
- The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **(Not applicable to the Company during the Audit Period**
- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Securities and Exchange Board of India (Depositories and Participants) Regulations 2018.
- The Memorandum and Articles of Association

(v) Other laws as may be specifically applicable to the Company are as follows:

a. The Environment (Protection) Act, 1986 and the Rules made thereunder;
b. The Factories Act, 1948 and the Rules made thereunder;
c. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Rules made thereunder.

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.
(ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

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1. **We further report** that the Company has, in our opinion, complied with the provisions of the Companies Act, 2013 and the Rules made thereunder as notified by the Ministry of Corporate Affairs, as well as the Memorandum and Articles of Association of the Company, with regard to the following matters:
   a) Maintenance of various statutory registers and documents and making necessary entries therein;
   b) Closure of the Register of Members;
   c) Filing of forms, returns, documents and resolutions with the Registrar of Companies and the Central Government;
   d) Service of documents by the company on its Members, Auditors and the Registrar of Companies;
   e) Issuance of notices for Board meetings and meetings of Committees;
   f) Conduct of meetings of the Board of Directors and Committees, including resolutions passed by circulation;
   g) Convening of the 13th Annual General Meeting held on 16th August 2024;
   h) Preparation and maintenance of minutes of proceedings of General Meetings, Board meetings, and Committee meetings;
   i) Obtaining approvals of the Members, the Board of Directors, the Committees of Directors, and government authorities, wherever required;
   j) Constitution of the Board of Directors/Committees of Directors, including appointment, retirement, and re-appointment of Directors, including Managing Directors, Whole-time Directors, Independent Directors, and Women Directors;
   k) Payment of remuneration to Directors, including the Managing Director, Whole-time Directors, and Chief Financial Officer;
   l) Appointment and remuneration of Auditors;
   m) Transfer and transmission of shares;
   n) Note that there has been **no declaration of dividends during the year**;
   o) Transfer of amounts, as required under the Act, to the Investor Education and Protection Fund, and uploading of details of unpaid and unclaimed dividends on the websites of the Company and the Ministry of Corporate Affairs;
   p) Borrowings and registration, modification and satisfaction of charges, wherever applicable;
   q) Investment of the Company's funds, including investments and loans to others;
   r) Preparation of the Balance Sheet as prescribed under Part I, the Statement of Profit and Loss as prescribed under Part II, and compliance with the General Instructions for preparation of the same as prescribed in Schedule VI to the Act;
   s) Preparation of the Directors' Report;
   t) Maintenance and use of the Company's common seal, registered office, and publication of the Company's name as required; and

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u) Generally, compliance with all other applicable provisions of the Companies Act, 2013, and the Rules made thereunder.

2. **We further report that:**

- The Board of Directors of the Company is duly constituted with an appropriate balance of Executive Directors, Non-Executive Directors, Independent Directors, and Woman Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Companies Act, 2013.
- Adequate notices were given to all directors for the scheduled the Board/Committee Meetings, along with the agenda and detailed notes thereon. A system exists within the Company for seeking and obtaining further information and clarifications on the agenda items prior to the meeting, thereby enabling meaningful participation of Directors in the meeting.
- Majority decisions were duly carried through. Where applicable, the views of dissenting members were appropriately captured and recorded as part of the minutes.
- The Company has obtained all necessary approvals under the various Acts, Rules, and Regulations, and the same have been duly captured and recorded in the minutes of the meetings.
- No prosecution was initiated and no penalties or fines were imposed on the Company, its directors, or Officers during the audit period under review under the Companies Act, 2013; SEBI Act, 1992; SCRA, 1956; Depositories Act, 1996; the Listing Agreement; and the Rules, Regulations, and Guidelines framed thereunder.
- The Directors have complied with the disclosure requirements concerning their eligibility for appointment, confirmation of independence (where applicable), and adherence to the Code of Business Conduct and Ethics for Directors and Senior Management Personnel.

3. The Company has complied with the provisions of the Securities Contracts (Regulation) Act, 1956 and the rules made thereunder, particularly with respect to the maintenance of minimum public shareholding, as prescribed by law.

4. We further report that the Company has complied with the provisions of the Depositories Act, 1996 and the Bye-laws framed thereunder by the Depositories with regard to the dematerialization and re-materialization of securities, as well as reconciliation of records of dematerialized securities with the total securities issued by the Company.

5. The Company has complied with the provisions of the Foreign Exchange Management Act, 1999 and the applicable Rules and Regulations made thereunder to the extent applicable during the audit period.

6. **We Further report that** the Company has complied, to the extent applicable, with the provisions of the following additional laws:

I. Labour Codes enacted by the Government of India and relevant rules framed thereunder, including:
   - The Code on Wages, 2019
   - The Industrial Relations Code, 2020
   - The Code on Social Security, 2020
   - The Occupational Safety, Health and Working Conditions Code, 2020

II. Other laws applicable to the Company, including:
   - The Income Tax Act, 1961
   - The Goods and Services Tax Act, 2017

III. Occupancy Certificates (OC) and Completion Certificates (CC), as applicable, have been duly obtained by the Company during the period under review.

**7. We further report that**

a) The Company has complied with the requirements under the Equity Listing Agreements entered into with BSE Limited and National Stock Exchange of India Limited.

b) The Company has complied with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, including the provisions relating to disclosures and the maintenance of records as required under the said regulations.

c) The Company has complied with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992, including the provisions concerning timely disclosures and the maintenance of records as mandated by the said regulations.

**8. We further report that** according to the information given and examination of the records made available during the audit period-

1. The Company has not issued any bonus shares; debentures and or sweat equity shared during the year.
2. There has been no redemption of debenture or buy back of securities in the company during the year.
3. There has been no proposal under consideration for merger, amalgamation, reconstruction, or similar corporate restructuring during the period under review.
4. The Company has not entered into any foreign technical collaboration during the year.

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5. The Company does not have any pending litigations in the courts of law.
6. During the Course of our examination and according to the information provided, no material fraud on or by the company has been noticed or reported during the year.

9. **We further report that** the company operates in the affordable housing and construction sector, and as informed to us, the provisions of the Real Estate (Regulation and Development) Act, 2016 (RERA) are applicable to this sector. At the time of reporting, the Company had zero complaints registered against it under the provisions of the RERA Act.

10. **We further report that** based on the information received and records maintained, there are adequate system and process in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**For B. L. Harawat & Associates**

For B.L. HARAWAT & ASSOCIATES

PROPRIETOR

**(B.L. Harawat)**
**Proprietor**
**ACS: 6098 CP: 3326**

**Date: 06/07/2025**
**Place : Udaipur**
**UDIN:** A006098G000721318
**Peer Review Certificate No. 2297/2022 datetd 20th June, 2022**

**This Certificate is to be read with Annexure A which forms an integral part of this certificate**

B.L. HARAWAT & ASSOCIATES

!! श्री वीतरागाय नमः !!

Cell : 094149 26849

# B. L. Harawat & Associates

**B. L. HARAWAT**
B.A., LL.B., A.C.S
Company Secretary

102, SECTOR-11,
HIRAN MAGRI
UDAIPUR (RAJ.)
PIN 313 001

**Annexure – A**

Date 06/07/2025

Ref. To,
The Members,
VEER GLOBAL INFRACONSTRUCTION LIMITED
A-01 Shalibhadra Classic, 100 feet Link Road, Near Union Bank of India
Nalasopara, East-401209 Maharashtra Thane MH 401209 IN

Our report is to be read along with the noting as mentioned here-in-under:

1. Maintenance of secretarial records 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 audit practices and processes that we considered appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was carried out on a test-check basis to ensure that the correct facts are reflected in the 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 the financial records and books of accounts of the Company.
4. Wherever required, we have obtained management representations regarding compliance with applicable laws, rules, regulations, and the occurrence of relevant events.
5. The compliance with the provisions of corporate and other applicable laws, rules, regulations, and standards is the responsibility of the management. Our examination was limited to the verification of procedures on a test-check basis.
6. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For: B. L. Harawat & Associates**
For B.L. HARAWAT & ASSOCIATES
**(B.L. Harawat)**
**Proprietor** PROPRIETOR
**ACS: 6098 C.P. No. 3326**

**Date: 06/07/2025**
**Place: Udaipur**
**UDIN: A006098G000721318**
**Peer Review Certificate No. 2297/2022 datetd 20th June, 2022**

B.L. HARAWAT & ASSOCIATES UDAIPUR