

***Kamini Finance and Investment
Company Limited***

CIN : L65929AS1986PLC002518

Regd. Off. : Room No. 5, 1st Floor
H.M. Market, T.R. Phookan Road
Guwahati - 781 001, Assam
Corp. Off. : 4, Synagogue Street
Room No. : 405, 4th Floor
Kolkata - 700 001, W.B., India

To,
The Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No C 62, G-Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai-400098, India.

Date: 27.05.2024

Scrip Code/ Symbol: KAMINI

Madam/ Sir,

Sub: Annual Secretarial Compliance Report of the Company for the year ended 31st March' 2024.

In terms of regulation 24A of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015, please find enclosed Annual Secretarial Compliance Report duly signed by the Practicing Company Secretaries for the year ended 31st March' 2024.

Please take the above information on record.

For Kamini Finance and Investment Company Ltd


Chand Ratan Modi
Managing Director
DIN: 00343685



Annual Secretarial Compliance Report of

KAMINI FINANCE AND INVESTMENT COMPANY LIMITED

For the year ended 31st March 2024

To,

The Members

KAMINI FINANCE AND INVESTMENT COMPANY LIMITED

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **KAMINI FINANCE AND INVESTMENT COMPANY LIMITED (CIN: L65929AS1986PLC002518)**, having its registered Office at 1ST Floor, Room No 5, H M Market, T R Phookhan Road, Guwahati - 781001, Assam India. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the **KAMINI FINANCE AND INVESTMENT COMPANY LIMITED** books, papers, minutes books, forms and returns filed and other records maintained by the entity and also the information provided by the entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the entity has, during the review period covering the financial year ended on 31.03.2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, Priya Mankani, Proprietor of M/s. Mankani & Associates, firm of Practicing Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by **KAMINI FINANCE AND INVESTMENT COMPANY LIMITED** (“the listed entity”).
- (b) the filings/ submissions made by the entity to the stock exchanges, in connection to the above,
- (c) website of the entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2024 (“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

	guide- lines including specific clause)							ing Company Secretary	e	

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

Sr. No.	Compliance Requirement (Regulations/ circulars/ guide- lines 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

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:- **N.A.**

Sr. No.	Particulars	Compliance Status(Yes/ No/NA)	Observations /Remarks by PCS*
1.	Compliances with the following conditions while appointing/ re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/audit report for such quarter; or ii. If the auditor has resigned after 45 days		

	<p>from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>		
<p>2.</p>	<p>Other conditions relating to resignation of statutory auditor</p>		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/ its material subsidiary to the Audit Committee:</p>		
	<p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information/ non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/ explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not</p>		

	<p>provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.		

We hereby report that, during the review period the compliance status of the 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 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 	Yes	-

	<p>approval of board of directors of the listed entities</p> <ul style="list-style-type: none"> All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI. 		
3	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> The 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: None of the Director of the Company is disqualified under Section 164 of Companies Act, 2013.</p>	Yes	-
5	<p>To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries.</p>	NA	-
6	<p>Preservation of Documents: 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: The listed entity has conducted performance evaluation of the Board, Independent Directors and the</p>	Yes	-

	Committees at the start of every financial year as prescribed in SEBI Regulations.		
8	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (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.	Yes	-
9	Disclosure of events or information: The listed entity has provided all the required disclosure(s), to the extent applicable under Regulation 51 along with Schedule III Part B of SEBI LODR Regulations, 2015, as amended from time to time, within the time limits prescribed thereunder.	Yes	-
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 taken against the entity, its promoters and directors 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 there under.	Yes	As per the review of records no Action has been taken by SEBI or MSEI India against the Entity or its promoters or Directors.
12	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/ circular/guidance note etc.	Yes	No, Non-Compliances was observed for SEBI regulation/ circular/ guidance note during the period under review.

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 Accounts of the listed entity.

This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (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 MANKANI & ASSOCIATES
Company Secretaries
Peer Review No: 2077/2022

PRIYA Digitally signed by
PRIYA MANKANI
MANKANI Date: 2024.05.27
17:35:34 +05'30'

Place: Kolkata
Date: 27.05.2024

Priya Mankani
Proprietor
Membership No. 34744
C.P. No. : 17947
Udin: A034744F000458794