

FORMAT FOR QUARTERLY INTEGRATED FILING (GOVERNANCE)

A. Compliance Report on Corporate Governance to be submitted by a listed entity on a quarterly basis

1. Name of Listed Entity: **KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED**
2. Quarter ending: **DECEMBER 31, 2025**

I. Composition of Board of Directors												
Title (Mr./Ms)	Name of the Director	PAN * & DIN	Category (Chairperson/ Executive/ Non- Executive/ Independent/ Nominee)*	Initial Date of Appointment	Date of Re-appointment	Date of Cessation	Tenure*	Date of Birth	No. of Directorship in listed entities including this listed entity [in reference to Regulation 17A(1)]	No. of Independent Directorship in listed entities including this listed entity [in reference to proviso to regulation 17A(1)]	Number of memberships in Audit/Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulation(s))	No. of post of chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulation(s))
Mr.	Mahesh Mehra	AIZPM1621L & 00086683	Executive Director	4 th June, 1992	4 th August, 2025	N.A	N.A	17 th November, 1955	1 (Whole-time Director)	0	2	0
Mr.	Ram Krishna Mondal	AEJPM2808P & 02065330	Independent Director/ Non- Executive Director	7 th May, 2020	4 th August, 2025	N.A	67.24 months	29 th October, 1950	1 (Independent Director)	1	1	1
Mr.	Sandip Sarkar	ALPPS0815H & 08527653	Independent Director/ Non-executive Director	14 th August, 2019	27 th September, 2022	N.A	76.17 months	2 nd January, 1956	1 (Independent Director)	1	1	0
Mrs.	Divya Baid	CIBPB3423P & 10832614	Independent Director/ Non-executive Director	13 th November, 2024	13 th November, 2024	N.A	13.18 months	27 th June, 1994	1 (Independent Director)	1	2	1
Mr.	Tarak Nath Mishra	AECPM5481M & 08845853	Executive Director	29 th August, 2020	4 th August, 2025	N.A	N.A	5 th January, 1969	1 (Whole-time Director)	0	0	0
Mr.	Sanjay Lal Gupta	BRRPG9096B & 08850306	Executive Director	29 th August, 2020	4 th August, 2025	N.A	N.A	15 th September, 1990	1 (Whole-time Director)	0	0	0
		Whether Regular Chairperson appointed: No										
		Whether Chairperson is related to managing director or CEO : NA										

		<p><i>§PAN of any director would not be displayed on the website of Stock Exchange</i></p> <p><i>& Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all categories separating them with hyphen</i></p> <p><i>* to be filled only for Independent Director. Tenure would mean total period from which Independent director is serving on Board of directors of the listed entity in continuity without any cooling off period.</i></p>
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II. Composition of Committee					
Name of Committee	Whether Regular Chairperson appointed	Name of Committee Members	Category (Chairperson/Executive/Non-Executive/Independent/Nominee) [§]	Date of Appointment	Date of cessation
1. Audit Committee	Yes	1. Ram Krishna Mondal 2. Divya Baid 3. Mahesh Mehra	Chairperson-Independent Director -Non-executive Director Independent Director -Non-executive Director Executive Director	14-02-2022 13-11-2024 19-05-2006	N.A. N.A. N.A.
2. Nomination & Remuneration Committee	Yes	1. Ram Krishna Mondal 2. Divya Baid 3. Sandip Sarkar	Chairperson-Independent Director -Non-executive Director Independent Director - Non-executive Director Independent Director - Non-executive Director	07-05-2020 13-11-2024 14-08-2019	N.A. N.A. N.A
3. Risk Management Committee (if applicable)		Not Applicable			
4. Stakeholder Relationship Committee'	Yes	1. Divya Baid 2. Sandip Sarkar 3. Mahesh Mehra	Chairperson-Independent Director -Non-executive Director Independent Director -Non-executive Director Executive Director	13-11-2024 14-08-2019 19-05-2006	N.A. N.A. N.A

& Category of directors means executive/non-executive/independent/nominee. If a director fits into more than one category write all categories separating with hyphen.

III. Meeting of Board of Directors					
Date(s) of Meeting (if any) in the previous quarter	Date(s) of Meeting (if any) in the relevant quarter	Whether requirement of Quorum met*	Number of Directors present*	Number of independent directors' present*	Maximum gap between any two consecutive (in number of days)
13-11-2025	14-08-2025	Yes	6	3	92 days

** to be filled in only for the current quarter meetings*

IV. Meetings of Committees					
Date(s) of meeting of the committee in the relevant quarter	Whether requirement of Quorum met*	Number of Directors present*	Number of independent directors present*	Date(s) of Meeting of the committee in the previous quarter	Maximum gap between any two consecutive meetings in number of days*
Audit Committee 13-11-2025	Yes	3	2	14-08-2025	92 days

<u>Nomination & Remuneration Committee</u>					
* This information has to be mandatorily be given for audit committee, for rest of the committees giving this information is optional					
** to be filled in only for the current quarter meetings					
V. Related Party Transactions					
<i>Subject</i>			<i>Compliance status (Yes/No/NA)</i> refer note below		
Whether prior approval of audit committee obtained			Yes		
Whether shareholder approval obtained for material RPT			Yes		
Whether details of RPT entered into pursuant to omnibus approval have been reviewed by the Audit Committee			Yes		
Note:					
<ol style="list-style-type: none"> 1. In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/NA. For example, the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated. 2. If status is "No" details of non-compliance may be given here. 					
VI. Affirmations					
<ol style="list-style-type: none"> 1. The composition of Board of Directors is in terms of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. 2. The composition of the following committees is in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 <ol style="list-style-type: none"> a. Audit Committee b. Nomination & Remuneration Committee c. Stakeholders Relationship Committee d. Risk management committee (applicable to the top 100 listed entities) 3. The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. 4. The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 5. This report and/or the report submitted in the previous quarter has been placed before Board of Directors. Any comments/observations/advice of the board of directors may be mentioned here. 					
Name & Designation: Sanjay Lal Gupta Whole-time Director & Company Secretary DIN: 08850306					

Note: Information at Table I and II above need to be necessarily given in 1st quarter of each financial year. However, if there is no change of information in subsequent quarter(s) of that financial year, this information may not be given by the listed entity and instead a statement "same as previous quarter" may be given.

B. INVESTOR GRIEVANCE REDRESSAL REPORT

Investor Grievance Redressal Report	
No. of investor complaints pending at the beginning of Quarter	1
No. of investor complaints received during the Quarter	2
No. of investor complaints disposed off during the Quarter	1
No. of investor complaints those remaining unresolved at the end of the Quarter	2

C. DISCLOSURE OF ACQUISITION OF SHARES OR VOTING RIGHTS IN UNLISTED COMPANIES

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

S. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
Not Applicable					

D. DISCLOSURE OF IMPOSITION OF FINE OR PENALTY

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

S. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
Not Applicable					

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

S. No.	Name of the opposing party	Date of initiation of the litigation/ dispute	Status of the litigation/ dispute as per last disclosure	Current status of the litigation/ dispute
1	ITAT	20-04-2018	Contested and pending adjudication before Income Tax Appellate Tribunal	Contested and pending adjudication before Income Tax Appellate Tribunal
2	Assessing Officer	25-08-2017	Demand vacated but necessary rectification order under section 154 of the IT is yet to receive	Demand vacated but necessary rectification order under section 154 of the IT is yet to receive
3	Income Tax Officer	05.12.2025	Late filing fee of TDS for A.Y. 2013-14, 2014-15 and 2015-16	Contested and pending adjudication before Income Tax Appellate Tribunal