Rustomjee®

Date: May 28, 2026

The General Manager, Listing Department, **Bombay Stock Exchange Limited**, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	The Manager, Listing & Compliance Department, **National Stock Exchange of India Limited** Exchange Plaza, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra East, Mumbai – 400 051
Scrip Code: 543669	**Scrip Symbol: RUSTOMJEE**

<u>Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026</u>

Dear Sir / Madam

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed the Annual Secretarial Compliance Report dated May 28, 2026, for the financial year ended on March 31, 2026, issued by M/s DM & Associates Company Secretaries LLP, Practicing Company Secretary, Mumbai.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Keystone Realtors Limited

BIMAL KISHORE NANDA

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Date: 2026.05.28 18:42:39 +05'30'

Bimal K Nanda
Company Secretary & Compliance Officer
Membership No. A11578

Encl: as above

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Secretarial Compliance report of
KEYSTONE REALTORS LIMITED** for the year ended **MARCH 31, 2026

We have examined:

(a) all the documents and records made available to us and explanation provided by **KEYSTONE REALTORS LIMITED** ("the company / listed entity"),
(b) the filings / submissions made by the listed entity to the stock exchanges,
(c) website of the listed entity,
(d) other document(s) / filing(s), which were relevant and relied upon to make this report.

for the 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 there under, have been examined, include:

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 -**Not Applicable**;
(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – **Not Applicable**;
(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars/ guidelines issued thereunder;

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 the matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/guide-lines including specific clause)	Regulation/ CircularNo.	Deviations	Action Takenby	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 29 (1) (e)	Non-submission of prior intimation of dividend consideration to the exchange(s).	BSE Limited and National Stock Exchange of India	Fine	The Company missed providing prior intimation to the Stock Exchanges recommendatio	Rs. 10,000/- levied by each of the stock exchange.	It was observed that the Company had not submitted the requisite prior intimation to the Stock	The Management informed that the Company had not given prior intimation while informing Stock Exchanges about the board meeting as declaration of dividend was not a part of the Board	A fine was levied by both the Stock Exchanges in this regard and

				Limited.		n/declaration of dividend.		Exchanges for consideration of dividend within the prescribed timeline.	agenda.	the Company has paid the same.
2.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 52(7) / 52(7A)	Delay in submission of utilization certificate within the prescribed time.	BSE Limited	Fine	The Company delayed submission of the statement indicating utilisation of issue proceeds and/or deviation statement for listed non-convertible securities.	Rs. 10,000/-	It was observed that the Company had not submitted the statement relating to utilisation of issue proceeds/deviation statement.	The Management informed that the delay was inadvertent in nature and the requisite statement was subsequently submitted to the Stock Exchange on the next day. The Company has strengthened its internal compliance monitoring mechanism to ensure timely submissions going forward.	A fine was levied by BSE Limited in this regard and the Company has subsequently filed the statement.
3.	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 29 (9)	Delay in submission of Related Party Disclosure in XBRL mode.	National Stock Exchange Limited	Fine	The Company delayed submission of disclosure of Related Party Transactions in XBRL mode.	Rs. 10,000/-	It was observed that the Company had delayed filing of Related Party Transaction disclosure in XBRL format with NSE.	The Management informed that the delay was inadvertent and procedural in nature. The Company was under the presumption that being an Integrated Filing system whereby Integrated Financials which includes the Related Party Disclosures would not have required filings for NSE separately (as the Company filed the same with BSE on May 14, 2025) under the Single Filing system.	A fine was levied by the Stock Exchanges in this regard Company had filed the disclosure.

(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	Observations made in the Secretarial Compliance report for the year ended … (The year 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
1.	While examining the disclosures made to the Stock Exchanges, it was observed that there was a delay in dissemination of change in credit rating intimation made on July 08, 2024.	FY 2024-25	Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III.	Delay in dissemination of credit rating intimation to the Stock Exchanges on July 08, 2024. No action/penalty has been levied by the Stock Exchanges in this regard.	The Management informed that the delay was inadvertent in nature and the Company has strengthened its internal compliance monitoring mechanism to ensure timely dissemination of disclosures to the Stock Exchanges going forward.	No action has been initiated by the Stock Exchanges in this regard and the Company has taken note of the applicable disclosure requirements for future compliance.

We hereby report that, during the Review Period, the compliance status of the Company with the following requirement is appended as below:

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 India (ICSI).	Yes	None
2.	**Adoption and timely Updation of the Policies:** ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors; ● 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	None
3.	**Maintenance and disclosures on Website:** - The Company 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	None
4.	**Disqualification of Director:** None of the Director(s) of the listed entity are disqualified under Section 164 of Companies Act, 2013as confirmed by the Company.	Yes	None
5.	**Details related to Subsidiaries of listed entity have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	None
6.	**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.	Yes	None
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees during the financial year as prescribed in SEBI Regulations.	Yes	None

8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of AuditCommittee for all related party transactions; or (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	None
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	None
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	None
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.	Yes	None
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 LODR Regulations by listed entities.	NA	No such instances
13.	**Additional Non-compliances, if any:**	NA	None

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 LODR Regulations.

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.

4. 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.

BIMAL KISHORE NANDA
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For DM & Associates Company Secretaries LLP
Company Secretaries
ICSI Unique Code L2017MH003500

Shivam Agarwal
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Date: 2026.05.28 15:06:49 +05'30'

Shivam Agarwal
Partner
M.No.: A49447
CP No. 17959
UDIN: A049447H000519158

Date: May 28, 2026