



PANKAJ NIGAM & ASSOCIATES

(Company Secretaries)

F-54, Arora Shoppers Park, Opp. Swarn Jayanti Park,
Shakti Khand-II, Indirapuram, Ghaziabad

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COMPLIANCE CERTIFICATE FOR THE QUARTER ENDED 31st DECEMBER, 2025

(Pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015)

I, **Pankaj Kumar Nigam**, Practising Company Secretary appointed by **Kaushalya Logistics Limited (CIN: U45400PB2007PLC063260)**, am aware of the compliance requirement of Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of **Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations)** and I certify that

1. The Company has a Structured Digital Database in place;
2. Control exists as to who can access the SDD;
3. All the UPSI disseminated in the previous quarter have been captured in the Database;
4. The system has captured nature of UPSI along with date and time;
5. The database has been maintained internally and an audit trail is maintained;
6. The database is non-tamperable and has the capability to maintain the records for 8 years.

(Relevant points from 1 to 6 can be strucked-off in the case of non-compliance)

I also confirm that the Company was required to capture 02 number of events during the quarter ended and has captured 02 number of the said required events:

1. To note the Resignation of CEO of the company in the Board Meeting dated 04.10.2025.
2. To approve half yearly unaudited Financials for September end in the Board Meeting dated 11.11.2025.

I would like to report that the following noncompliance(s) was observed in the previous quarter and the remedial action(s) taken along with timelines in this regard: **No Non-compliance was observed.**

**For Pankaj Nigam & Associates
Company Secretaries**



Pankaj Kumar Nigam

Proprietor

M. No.: 7343

C.P No: 7979

UDIN: F007343G003224447

Date: 09.01.2026

Place: Ghaziabad

Disclaimer

This certificate is exclusively issued upon the request made by the Company and is issued solely based on the information, representation and documents provided. It is grounded entirely on factual data, interpretation, and implication of Regulation 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations), and is subject to our professional opinion.

The obligation lies with the Management/Company to enforce the stipulations outlined in Regulation 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations). This includes the maintenance of records and the establishment of appropriate systems to guarantee adherence to said provisions. Furthermore, it is incumbent upon the Management/Company to ensure that such systems are sufficient and function efficiently in accordance with the Regulations and any subsequent amendments issued periodically.