**PANKAJ NIGAM & ASSOCIATES**
(Company Secretaries)
F-54, Arora Shoppers Park, Opp. Swarn Jayanti Park,
Shakti Khand-II, Indirapuram, Ghaziabad
Phone No. : 0120-4157617
Email: pankajnigamcs@gmail.com

## COMPLIANCE CERTIFICATE FOR THE QUARTER ENDED 30th June, 2026

*(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: L45400PB2007PLC063260),** 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 striked-off in the case of non-compliance)*

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

1. Audited Financial results for the year ended on 31.03.2026.
2. Withdrawal of the Scheme of arrangement of Demerger.

I would like to report that the no non-compliance(s) were observed in the previous quarter and therefore no remedial action(s) were required to be taken along with timelines in this regard.

**For Pankaj Nigam & Associates**
**Company Secretaries**

Pankaj Nigam & Associates CS C P No. 7979 Company Secretaries

**Pankaj Kumar Nigam**
**Proprietor**
**M. No.: 7343**
**C.P No: 7979**
**UDIN: F007343H000845719**

Date: 15.07.2026
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.*