

Date: 17th January, 2026

THE LISTING DEPARTMENT,
BSE Ltd. (Designated Stock Exchange)
PJ Towers, Dalal Street,
Mumbai- 400 001
Stock Code: 532925

THE LISTING DEPARTMENT,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai- 400 051
Stock Code: KAUSHALYA

COMPLIANCE CERTIFICATE FOR THE QUARTER ENDED 31.12.2025

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

I, Sanjay Lal Gupta, Compliance Officer of Kaushalya Infrastructure Development Corporation Limited, 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.

I also confirm that the Company was required to capture **ONE (1)** number of events during the quarter ended and has captured **ONE (1)** number of the said required events.

For Kaushalya Infrastructure Dev. Corp. Ltd.

*Sanjay Lal Gupta
Whole-time Director &
Company Secretary
DIN: 08850306*

Place: Kolkata