

Kaya Limited

May 20, 2026

To,

BSE Limited

Market Operations Department,
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

BSE Scrip Code: 539276

National Stock Exchange of India Limited

'Exchange Plaza', 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra(E), Mumbai 400051

NSE Symbol: KAYA

Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 24A of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the annual secretarial compliance report for the financial year ended March 31, 2026 received from M/s Magia Halwai & Associates, Company Secretaries, Mumbai.

This is for your information and records.

For Kaya Limited,

NITIKA
SUNNY
NIRMAL

Digitally signed
by NITIKA SUNNY
NIRMAL
Date: 2026.05.20
15:44:20 +05'30'

Nitika Dalmia

**Company Secretary &
Compliance Officer**

**Secretarial Compliance Report of KAYA LIMITED
for the financial year ended 31st March 2026**

To,
The Member,
Kaya Limited
23/C, Mahal Industrial estate, Mahakali Caves Road,
Near Paper box Lane, Andheri (East),
Mumbai-400093.

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s. Kaya Limited (hereinafter referred as 'the listed entity'), having its Registered Office at 23/C, Mahal Industrial estate, Mahakali Caves Road, Near Paper box Lane, Andheri (East), Mumbai-400093. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct / statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on 31st March 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:



Magia Halwai & Associates

Company Secretaries

We have examined:

- (a) all the documents and records made available to us and explanation provided by Kaya Limited (“the listed entity”),
- (b) the filings / submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document / filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March 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 thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;



Add: Office No. 127, Gr. Flr., Raghuleela Mega Mall, Behind Poisar Bus Depot, Kandivali (W), Mumbai-400067.

Emails: sitansh.mha@gmail.com : rohith.mha@gmail.com

Mob: +91 8169 822 764 : +91 9820 722 963 : **Landline:** +91 22 4970 2955

Magia Halwai & Associates

Company Secretaries

- (d) Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 - (Not Applicable to the Company during the Review Period);
- (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 to the Company during the Review Period);
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/guidelines issued thereunder, including but not limited to Clause 6(A) and 6(B) of the Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 issued by Securities and Exchange Board of India on "Resignation of statutory auditors from listed entities and their material subsidiaries";

We hereby report that, during the Review Period, the compliance status of the listed entity is appended as below:



Magia Halwai & Associates
Company Secretaries

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	Not Any
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. 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 Yes	Not Any Not Any



Magia Halwai & Associates
Company Secretaries

3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> • The Listed entity 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	Not Any
4.	Disqualification of Director: None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	Not Any
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: <ol style="list-style-type: none"> Identification of material subsidiary companies Disclosure requirement of material as well as other subsidiaries 	Yes	Not Any

 

Magia Halwai & Associates
Company Secretaries

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	Not Any
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations	Yes	Not Any
8.	Related Party Transactions: a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes No such case	Not Any Not Any



Magia Halwai & Associates
Company Secretaries

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, except as noted in the observations column.	No	Refer Annexure A.
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	Not Any
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	N.A.	N.A.
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.	Yes	Not Any

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:



Magia Halwai & Associates
Company Secretaries

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year	N.A.	No resignation of Statutory Auditor was observed during the Review Period.



Magia Halwai & Associates
Company Secretaries

2.	Other conditions relating to resignation of statutory auditor		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p>	N.A.	No resignation of Statutory Auditor was observed during the Review Period.




Magia Halwai & Associates
Company Secretaries

	<p>b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p>		
--	---	--	--




Magia Halwai & Associates
Company Secretaries

	<p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.</p>	N.A.	<p>No resignation of Statutory Auditor was observed during the Review Period.</p>

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:
- Refer Annexure 'A' to this Report.
- b) The listed entity has taken the following actions to comply with the observations made in previous reports:
- Refer Annexure 'B' to this Report.



Magia Halwai & Associates

Company Secretaries

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 certify 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.

For Magia and Halwai Associates
(A Peer Reviewed Firm)



Rohit Halwai

Partner

P.R. No.: 1669/2022

ACS: 25957 | CP: 19186

UDIN: A025957H000411287

Place: Mumbai

Date: 20th May 2026

Add: Office No. 127, Gr. Flr., Raghuleela Mega Mall, Behind Poisar Bus Depot, Kandivali (W), Mumbai-400067.

Emails: sitansh.mha@gmail.com : rohith.mha@gmail.com

Mob: +91 8169 822 764 : +91 9820 722 963 : Landline: +91 22 4970 2955

Magia Halwai & Associates
Company Secretaries

Annexure 'A'

The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, except in respect of matters specified below:

Compliance Requirement (Regulations / Circulars / Guidelines including specific clause) (A)	Regulation / Circular No. (B)	Deviations (C)	Action taken by (D)	Type of Action (Advisory / Clarification / Fine / Show Cause Notice / Warning, etc.) (E)	Details of Violation (F)	Fine Amount (G)	Observations / Remarks by Practicing Company Secretary (H)	Management Response (I)
Regulation 30 read with Schedule III (Part A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Timely submission of outcome of Board Meeting to Stock	Regulation 30 r/w Schedule III Part A, SEBI LODR Regulations, 2015	Outcome of Board Meeting held on November 13, 2025 not submitted within 30 minutes of conclusion of meeting	BSE Limited and National Stock Exchange of India Limited	Email communication from both stock exchanges acknowledging the reason for delay	The outcome of the Board Meeting held on November 13, 2025 for approval of financial results for the quarter and half year ended September 30, 2025 was not submitted to the stock exchanges within 30 minutes of conclusion of the meeting as required under Regulation 30 read with Schedule III (Part A) of SEBI LODR	Nil (No penalty levied as on date of this Report)	The non-compliance was caused by a third-party technical failure (Statutory Auditor's DSC) and not by any wilful default on the part of the listed entity. The delay was minimal and the outcome was submitted at the earliest opportunity. No penalty has been levied by SEBI or the stock exchanges as on the date of this Report. The	The delay was solely attributable to a technical failure of the Statutory Auditor's DSC which was not functional at the relevant time. The outcome was submitted to the stock exchanges immediately upon resolution of the said technical issue. The Company has received emails from both stock exchanges and the

Add: Office No. 127, Gr. Flr., Raghuleela Mega Mall, Behind Poisar Bus Depot, Kandivali (W), Mumbai-400067.

Emails: sitansh.mha@gmail.com : rohith.mha@gmail.com

Mob: +91 8169 822 764 : +91 9820 722 963 : **Landline:** +91 22 4970 2955

Magia Halwai & Associates
Company Secretaries

Exchanges					<p>Regulations, 2015.</p> <p>The delay occurred due to a technical failure of the Statutory Auditor's Digital Signature Certificate at the relevant time.</p> <p>The outcome was submitted to the stock exchanges immediately upon resolution of the DSC issue.</p> <p>The reason was duly communicated to both stock exchanges, which acknowledged the same by email.</p>	<p>listed entity is advised to put in place a contingency mechanism to ensure that Board meeting outcomes can be submitted within the prescribed timeline even in the event of technical issues at the auditor's end (e.g., pre-signed physical copies / alternative authorised signatories).</p>	<p>stated reason has been communicated to them. No penalty has been levied by SEBI as on date.</p>
-----------	--	--	--	--	--	---	--

B. Halwai



Add: Office No. 127, Gr. Flr., Raghuleela Mega Mall, Behind Poisar Bus Depot, Kandivali (W), Mumbai-400067.

Emails: sitansh.mha@gmail.com : rohith.mha@gmail.com

Mob: +91 8169 822 764 : +91 9820 722 963 : **Landline:** +91 22 4970 2955

Magia Halwai & Associates
Company Secretaries

Annexure 'B'

The listed entity has taken the following actions to comply with the observations made in previous reports:

Compliance Requirement (Regulations / Circulars / Guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action (Advisory / Clarification / Fine / Show Cause Notice / Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks by Practicing Company Secretary
No adverse observations were reported in the Annual Secretarial Compliance Report for the financial year ended March 31, 2025. Accordingly, no pending actions from the previous year are required to be reported.							


