

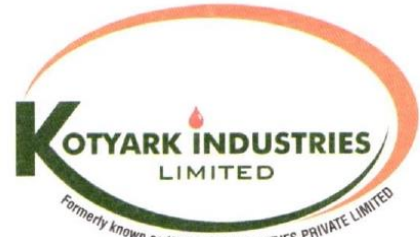


Regd. Office:

2nd Floor, A-3 Shree Ganesh Nagar Housing Society,
Ramakaka Temple Road, Chhani, Vadodara-391740
Ph. : 0265 - 2773672, 2773535

Factory:

F-86 to F-90, RIICO Industrial Area,
Swaroopgunj, Dist. Sirohi, Rajasthan - 307023



E-mail : info@kotyark.com, kipl7722@gmail.com,
Website : www.kotyark.com

CIN : U24100GJ2016PLC094939 • GST : 08AAGCK3927K1Z7

Date: October 30, 2025

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex,
Bandra (E), Mumbai-400051

Sub: Certificate for Non-Applicability of Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Kotyark Industries Limited (SYMBOL / ISIN: KOTYARK/ INE0J0B01017)

Dear Sir/Ma'am,

With reference to the captioned subject, please find herewith enclosed certificate issued by the Practicing Company Secretary, confirming that the provisions of Regulation 27(2) of the SEBI (LODR) Regulations, 2015 are not applicable to the Company for the financial year 2025-26.

As per Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Compliance with the Corporate Governance provisions as specified in regulations 17 to 27 and clause (b) to (i) of sub regulations (2) of regulation 46. and par as C, D and E of Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 shall not apply, in respect of:

15(2)(b)The listed entity which has listed its specified securities on the SME Exchange.

In this regard, please note that our Company has listed its equity shares on NSE Emerge, a SME Exchange, and therefore, Corporate Governance provisions are **not applicable to our company** under Regulation 27(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 for the financial year 2025-26.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For Kotyark Industries Limited

Bhavesh Nagar

Company Secretary & Compliance Officer

Mem. No. A62546.

Encl.: - A/a

To,
The Board of Directors
Kotyark Industries Limited
A-3, 2nd Floor, Shree Ganesh Nagar Housing Society,
Ramakaka Temple Road, Chhani, Vadodara-391740, Gujarat, India.

Subject: Certificate for Non-Applicability of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year 2025-26

In accordance with Regulation 15 of the SEBI (LODR) Regulations, 2015, the provisions of Chapter IV shall apply to a listed entity which has listed its specified securities on any recognised stock exchange(s), either on the Main Board, SME Exchange, or Innovators Growth Platform. However, the compliance requirements for corporate governance as specified under Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27, and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46, along with Para C, D and E of Schedule V, are exempt for:

A. Companies having paid-up equity share capital not exceeding ₹ 10 crore and net worth not exceeding ₹ 25 crore as on the last day of the previous financial year; and

B. A listed entity which has listed its specified securities on the SME Exchange.

Since Kotyark Industries Limited is listed on the SME Exchange, the provisions relating to Corporate Governance, including submission of the compliance report under Regulation 27(2) of the SEBI (LODR) Regulations, 2015, are not applicable to the Company for the financial year 2025-26, in line with Regulation 15(2)(b) read with Regulation 27(2) and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Accordingly, being a company listed on the SME Exchange, the compliance requirements under Regulation 27 of the SEBI (LODR) Regulations, 2015 are not applicable to Kotyark Industries Limited.

This certificate is issued at the request of the Company for submission to the National Stock Exchange of India Limited.

For, SCS and Co. LLP
Company Secretaries
Firm Registration Number: - L2020GJ008700
Peer Review Number: - 5333/2023

Anjali Sangtani
Partner
M. No.: - A41942, COP: - 23630
UDIN: A041942G001686288

Date: - October 29, 2025
Place: - Ahmedabad

SCS and Co. LLP, a Limited Liability Partnership with LLP Identity No. AAV-1091
Firm Registration Number: - L2020GJ008700, Peer Review No. 5333/2023
Regd. Office: - Office No. B- 1310, Thirteenth floor, "Shilp Corporate Park" Rajpath Rangoli Road,
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