

# Kaya Limited

August 29, 2024

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', 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra(E), Mumbai 400051  
NSE Symbol: KAYA

Dear Sir/ Madam,

**Sub.: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Please find enclosed an intimation pursuant to Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of the SEBI Listing Regulations.

Request you to kindly take the same on record.

For **Kaya Limited**,

**Nitika Dalmia**  
**Company Secretary &**  
**Compliance Officer**

# Kaya Limited

## Disclosure under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Description
1	Name of the authority	Deputy Commercial Tax Officer, Nungambakkam, Central-III, Chennai Central, Tamil Nadu
2	Nature and details of the action(s) taken, initiated or order(s) passed	Intimation of Demand Order under Section 73 of the Central Goods & Services Act, 2017 (CGST) and Tamil Nadu Goods & Services Act, 2017 (GGST).
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	August 28, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	The Company has received the Demand Order under Section 73 of the CGST Act, 2017 and GGST Act, 2017 on account of 2A mismatch Input Tax Credit amounting to Rs. 8,28,638, levy of interest of Rs. 5,07,895 and penalty amounting to Rs. 82,864.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no material impact on the financials or operations of the Company. The Company is in the process of preferring rectification of order or an appeal against the order at the appropriate forum.