

# Kaya Limited

May 27, 2022

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**

**Subject: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2022**

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, 2022 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  
DN: c=IN, o=PERSONAL, title=5132,  
postalCode=3149245547390741635,  
st=34,cn=34547390741635,  
2c=57687962, postalCode=421203,  
ou=Maharashtra,  
serialNumber=D8350878d7f69a31156,  
email=19848622@20220527112644+05'30  
10603959ab1, cn=NITIKA SUNNY  
NIRMAL  
Date: 2022.05.27 11:26:44 +05'30

**Nitika Dalmia  
Company Secretary &  
Compliance Officer**

Registered Office: Kaya Limited, Marks, 23/C, Mahal Industries Estate, Mahakali Caves Road, Near Paper Box Lane, Andheri (E),  
Mumbai 400 093. Tel.:91-22-66195000. Website: [www.kaya.in](http://www.kaya.in)

CIN: L85190MH2003PLC139763

**Secretarial Compliance Report of KAYA LIMITED  
for the year ended 31<sup>st</sup> March 2022**

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

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 31<sup>st</sup> March 2022 (“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”);



**Address:** Office No. 1229, 12th Floor, Navjivan Commercial Premises Co-op Hsg. Soc. (Gate No. 2), Lamington Road, Mumbai Central, Mumbai - 400008.

**Emails:** [sitansh.mha@gmail.com](mailto:sitansh.mha@gmail.com) : [rohith.mha@gmail.com](mailto:rohith.mha@gmail.com)

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

# Magia Halwai & Associates

## Company Secretaries

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 - (Not Applicable to the Company during the Review Period);
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (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) Regulations, 2014 (applicable up to August 12, 2021);
- (f) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (applicable w.e.f. August 13, 2021);
- (g) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - (Not Applicable to the Company during the Review Period);
- (h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 - (Not Applicable to the Company during the Review Period);
- (i) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:



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## Company Secretaries

- (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:

Sr. No	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations / Remarks of the Practicing Company Secretary
NIL *			

\* During F.Y. 2021-22, the Company had entered into related party transactions w.r.t. borrowing of funds from its director(s) in excess of 10% of the consolidated turnover of the Company for F.Y. 2020-21. As per the information, confirmation and detailed opinion provided by the Company, considering the applicability of requirement of 'prior' approval of shareholders in terms of Regulation 23(4) of SEBI LODR is effective for transactions executed on and after April 1, 2022 (in accordance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021) dated November 9, 2021), the shareholder approval for the said material related party transactions entered into between October 1, 2021 and March 31, 2022 shall be obtained by the Company on or before the date of its ensuing Annual General Meeting.

- (b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my/our examination of those records.
- (c) The following are the details of actions taken against the listed entity / its Promoters/



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## Company Secretaries

directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
NIL				

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

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31 <sup>st</sup> March 2020	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
N.A.				

For Magia and Halwai Associates  
(A Peer Reviewed Firm)



Rohit Halwai  
Partner  
ACS: 25957 | CP: 19186  
UDIN: A025957D000358476  
Place: Mumbai  
Date: 24<sup>th</sup> May 2022

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