

Kaya Limited

October 31, 2023

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: Submission of disclosure on Related Party Transactions pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 23(9) of SEBI Listing Regulations, please find enclosed the disclosure of Related Party Transactions on a consolidated basis for the half year ended September 30, 2023 in the format specified by SEBI vide circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021.

This is for your information and records.

For Kaya Limited,

NITIKA SUNNY
NIRMAL

Digitally signed by NITIKA SUNNY NIRMAL
DN: cn=NL, o=NIRMAL, ou=1112,
pseudoym=9755a38c23448887f163bc05067257
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2.5.4.20=c48737325c608d9310a3efbc41ecf1c2a2b
6eb7d11655a44aac081dc5f5b,
postalCode=421203, st=Maharashtra,
serialNumber=0835d678d779a31f56d8e198a3f6e7
a7836387823807123410803959a61, cn=NITIKA
SUNNY NIRMAL
Date: 2023.10.31 16:24:38 +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

CIN: L85190MH2003PLC139763

General information about company	
Name of The Company	KAYA LIMITED
BSE Scrip Code	539276
NSE Symbol	KAYA
MSE Symbol	NOTLISTED
Date of Start of Financial Year	01-04-2023
Date of End of Financial Year	31-03-2024
Reporting Period	First half yearly
Date of Start of Reporting Period	01-04-2023
Date of End of Reporting Period	30-09-2023
Level of rounding to be used in disclosing related party transactions	Lakhs
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes

(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Related party transactions

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case mo as a re
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Kaya Limited	AACCK1045L	Harsh Mariwala	AADPM6929R	Chairman and Managing Director	Any other transaction	Loan taken - Closing Balance	470000000	Approval	0	598600
2	Kaya Limited	AACCK1045L	Rajendra Mariwala	AADPM3840R	Non Executive Director	Any other transaction	Loan taken - Closing Balance	600000000	Approval	130000000	468600
3	Kaya Limited	AACCK1045L	B.S. Nagesh	AAEPB0301K	Independent Director	Any other transaction	Directors sitting fees	0	NA	600000	0
4	Kaya Limited	AACCK1045L	Irfan Mustafa	ZZZZZ9999Z	Independent Director	Any other transaction	Directors sitting fees	0	NA	237599.98	0
5	Kaya Limited	AACCK1045L	Nikhil Khattau	AADPK4598A	Independent Director	Any other transaction	Directors sitting fees	0	NA	510000	0
6	Kaya Limited	AACCK1045L	Om Manchanda	AADPM7726L	Independent Director	Any other transaction	Directors sitting fees	0	NA	190000	0
7	Kaya Limited	AACCK1045L	Rajendra Mariwala	AADPM3840R	Non Executive Director	Any other transaction	Directors sitting fees	0	NA	465000	0
8	Kaya Limited	AACCK1045L	Rishabh Mariwala	AHLPM4852G	Non Executive Director	Any other transaction	Directors sitting fees	0	NA	280000	0
9	Kaya Limited	AACCK1045L	Vasuta Agarwal	AEBPA5172J	Independent Director	Any other transaction	Directors sitting fees	0	NA	235000	0
10	Kaya Limited	AACCK1045L	Kaya Middle East DMCC	ZZZZZ9999Z	Wholly owned subsidiary	Investment		200000000	Approval	0	257072
11	Kaya Limited	AACCK1045L	Kaya Middle East DMCC	ZZZZZ9999Z	Wholly owned subsidiary	Any other transaction	Other Receivable (Corporate guarantee)	5000000	Approval	0	67373
12	Kaya Limited	AACCK1045L	KME Holdings Pte Ltd	ZZZZZ9999Z	Wholly owned subsidiary	Investment		1000000000	Approval	0	13539496
13	Kaya Limited	AACCK1045L	Kaya Middle East FZE	ZZZZZ9999Z	Step down subsidiary	Sale of goods or services		15000000	Approval	1879477.57	2824471
14	Kaya Limited	AACCK1045L	Kaya Middle East FZE	ZZZZZ9999Z	Step down subsidiary	Any other transaction	Royalty Income	100000000	Approval	24439942.63	11589448
15	Kaya Limited	AACCK1045L	Kaya Middle East FZE	ZZZZZ9999Z	Step down subsidiary	Any other transaction	Manpower Cross Charge	20000000	Approval	821070	727303.1
16	Kaya Limited	AACCK1045L	Kaya Middle East FZE	ZZZZZ9999Z	Step down subsidiary	Any other transaction	Reimbursement of expenses paid by Company on behalf of	0	NA	8005253.18	9430372.3
17	Kaya Limited	AACCK1045L	KAYA TRADING L.L.C	ZZZZZ9999Z	Step down subsidiary	Sale of goods or services		15000000	Approval	1053073.26	0
18	Kaya Limited	AACCK1045L	Marico Limited	AAACM7493G	Enterprise over which KMP or their relative have significant influence	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	3495630.87	0
19	Kaya Limited	AACCK1045L	Marico Limited	AAACM7493G	Enterprise over which	Any other transaction	Rent	6880956	Approval	3440478	0

					KMP or their relative have significant influence							
20	Kaya Limited	AACCK1045L	Rajiv Suri	ZZZZZ9999Z	Director of a subsidiary	Any other transaction	Salary, Wages & Bonus	0	NA	5482000	0	
21	Kaya Limited	AACCK1045L	Rajiv Nair	AADPN7640Q	Chief Executive officer	Any other transaction	Salary, Wages & Bonus	0	NA	8919000	141600	
22	Kaya Limited	AACCK1045L	Saurabh Shah	AUHPS2578N	Chief Financial Officer	Any other transaction	Salary, Wages & Bonus	0	NA	5082000	58300	
23	Kaya Limited	AACCK1045L	Nitika Dalmia	ARFPD3603E	Company Secretary	Any other transaction	Salary, Wages & Bonus	0	NA	1340000	16200	
24	KME Holdings Pte Ltd	ZZZZZ9999Z	Kaya Middle East FZE	XXXXX9999X	Step down subsidiary	Investment		1000000000	NA	0	1292958711	
25	Kaya Middle East DMCC	ZZZZZ9999Z	Minal Medical Centre LLC Dubai	XXXXX9999X	Step down subsidiary	Investment		0	NA	0	827486	
26	Kaya Middle East DMCC	ZZZZZ9999Z	MMC SKIN CLINIC LLC	XXXXX9999X	Step down subsidiary	Investment		0	NA	0	246009	
27	Kaya Middle East DMCC	ZZZZZ9999Z	Sakr Al Majd International	XXXXX9999X	Step down subsidiary	Investment		0	NA	10969737	0	
28	Kaya Middle East DMCC	ZZZZZ9999Z	Kaya Middle East FZE	XXXXX9999X	Company under common ownership and/or common management control	Loan		0	NA	109085609.07886	340440798	
29	Kaya Middle East DMCC	ZZZZZ9999Z	Sakr Al Majd International	XXXXX9999X	Company under common ownership and/or common management control	Any other transaction	Transfer of Asset Liabilities	0	NA	122387761.17136	0	
30	IRIS Medical Centre LLC	ZZZZZ9999Z	Kaya Middle East FZE	XXXXX9999X	Company under common ownership and/or common management control	Purchase of goods or services		0	NA	1111779.48	2949201.2	
31	IRIS Medical Centre LLC	ZZZZZ9999Z	Kaya Middle East FZE	XXXXX9999X	Company under common ownership and/or common management control	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	1566855.318	1862732.7	
32	MMC SKIN CLINIC LLC	ZZZZZ9999Z	Minal Medical Centre LLC Dubai	XXXXX9999X	Company under common ownership and/or common management control	Sale of goods or services		0	NA	1098697.45172	3358667.5	
33	MMC SKIN CLINIC LLC	ZZZZZ9999Z	Minal Medical Centre LLC Dubai	XXXXX9999X	Company under common ownership and/or common management control	Purchase of goods or services		0	NA	1362751.80812	3734856.7	
34	MMC SKIN CLINIC LLC	ZZZZZ9999Z	Minal Medical Centre LLC Dubai	XXXXX9999X	Company under common ownership and/or common management control	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	5319357.826	7625742.7	

35	MMC SKIN CLINIC LLC	ZZZZZ9999Z	Dr Minal Patwardhan	XXXXXX9999X	Director	Any other transaction	Salary, Wages & Bonus	0	NA	4037940	13418
36	Minal Medical Centre LLC Dubai	ZZZZZ9999Z	Dr Minal Patwardhan	XXXXXX9999X	Director	Any other transaction	Salary, Wages & Bonus	0	NA	4037940	13418
37	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Investment		0	NA	1121650	33546
38	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Investment		0	NA	0	22364:
39	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Investment		0	NA	0	22364:
40	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Investment		0	NA	0	221408
41	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Trading LLC - Dubai	XXXXXX9999X	Step down subsidiary	Investment		0	NA	0	22364:
42	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Investment		0	NA	0	0
43	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Investment		0	NA	2220867	0
44	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
45	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
46	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
47	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
48	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Trading LLC - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
49	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
50	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Any other transaction	Reimbursement of expenses paid on behalf of Company	0	NA	0	0
51	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	5740493.88255895	0
52	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	49566811.1911867	0
53	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	34660450.8787738	0

54	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	4871405.24971061	0
55	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	3884989.51942679	0
56	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of expenses	0	NA	3072483.12745	0
57	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	5243074.9518435	0
58	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	45240135.206113	0
59	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	31776247.8327736	0
60	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	4423962.46804055	0
61	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	3503190.31582041	0
62	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Any other transaction	Recharge of staff salaries	0	NA	2995146.4816	0
63	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	9730571.23311584	0
64	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	52907081.3192255	0
65	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	64914943.6247402	0
66	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	4166127.60071075	0
67	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Trading LLC - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	11094396.9099899	0
68	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	15586414.24796	0
69	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Any other transaction	Transfer of Asset Liabilities	0	NA	9375862.11035905	0
70	Kaya Middle East FZE	ZZZZZ9999Z	Rajiv Suri	ATZPS0335C	Director	Any other transaction	Salary, Wages & Bonus	0	NA	9347561.904	1553169
71	Kaya Middle East FZE	ZZZZZ9999Z	Piyush Mahesh Loya	ABYPL3640E	Director	Any other transaction	Salary, Wages & Bonus	0	NA	5750699.55	868659.5
72	Kaya Skin Medical Centre LLC - Fuj	ZZZZZ9999Z	ADNAN ALI ALZAABI	XXXXXX9999X	Shareholder	Any other transaction	Professional Fees	0	NA	280412.5	0
73	Kaya Medical	ZZZZZ9999Z	ADNAN ALI ALZAABI	XXXXXX9999X	Shareholder	Any other transaction	Professional Fees	0	NA	280412.5	0

	Complex LLC										
74	Kaya Beauty Clinic LLC SP, Sharjah	ZZZZZ9999Z	ADNAN ALI ALZAABI	XXXXXX9999X	Shareholder	Any other transaction	Professional Fees	0	NA	261718.333333333	0
75	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic - Sole Proprietorship LLC Al Ain	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	6209876.83158331	0
76	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Dubai	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	53907420.9163253	0
77	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Care Clinic - Sole Proprietorship LLC Abu Dhabi	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	39038227.0805518	0
78	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Skin Medical Centre LLC - Fuj	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	5103772.47563354	0
79	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Beauty Clinic LLC SP, Sharjah	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	3729622.44709793	0
80	Kaya Middle East FZE	ZZZZZ9999Z	Kaya Medical Complex LLC	XXXXXX9999X	Step down subsidiary	Any other transaction	Stock Transfer	0	NA	3212995.13924	0
Total value of transaction during the reporting period										950672979.453225	

