

# Kaya Limited

May 25, 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', 5<sup>th</sup> 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 March 31, 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=N, o=PERSONAL, id=5112,  
serialNumber=349104547560794635,  
c=IN, email=SUNNY@nitika.com,  
ou=Maharashtra,  
serialNumber=94395979671334  
o=NITIKA SUNNY  
NIRMAL  
Date: 2023.05.25 16:34:34 +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

**General information about company**

Name of The Company	KAYA LIMITED		
BSE Scrip Code	539276		
NSE Symbol	KAYA		
MSE Symbol	NOT LISTED		
Date of Start of Financial Year	01	04	2022
Date of End of Financial Year	31	03	2023
Reporting Period	Second half yearly		
Date of Start of Reporting Period	01	10	2022
Date of End of Reporting Period	31	03	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 bans/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.			Yes
(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.			





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 monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				Notes
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary							Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
31	Kaya Limited	Harsh Marwala	Chairman and Managing Director	Any other transaction	Loan taken - Closing Balance	890800000.00	Approval	130000000.00	468600000.00	598600000.00					Loan	8.00%	7 Years	Unsecured	General Purpose	
32	Kaya Limited	Rajendra Marwala	Non Executive Director	Any other transaction	Loan taken - Closing Balance	890800000.00	Approval	0.00	468600000.00	468600000.00					Loan	8.00%	7 Years	Unsecured	General Purpose	
33	Kaya Limited	B.S. Nagesh	Independent Director	Any other transaction	Directors sitting fees	900000.00	NA	405000.00	0.00	0.00										
34	Kaya Limited	Irfan Mustafa	Independent Director	Any other transaction	Directors sitting fees	412799.91	NA	206399.92	0.00	0.00										
35	Kaya Limited	Nahil Khattau	Independent Director	Any other transaction	Directors sitting fees	765000.00	NA	405000.00	0.00	0.00										
36	Kaya Limited	Om Manchanda	Independent Director	Any other transaction	Directors sitting fees	360000.00	NA	180000.00	0.00	0.00										
37	Kaya Limited	Rajendra Marwala	Non Executive Director	Any other transaction	Directors sitting fees	1035000.00	NA	450000.00	0.00	0.00										
38	Kaya Limited	Rishabh Marwala	Non Executive Director	Any other transaction	Directors sitting fees	450000.00	NA	180000.00	0.00	0.00										
39	Kaya Limited	Vasuta Agarwal	Independent Director	Any other transaction	Directors sitting fees	675000.00	NA	270000.00	0.00	0.00										
40	Kaya Limited	Kaya Middle East DMCC	Wholly owned subsidiary	Investment		315704463.99	Approval	0.00	257072400.00	257072400.00										
41	Kaya Limited	Kaya Middle East DMCC	Wholly owned subsidiary	Interest received		10000000.00	Approval	0.00	0.00	0.00										
42	Kaya Limited	Kaya Middle East DMCC	Wholly owned subsidiary	Any other transaction	Corporate guarantee	0.00	NA	0.00	326552400.00	0.00										
43	Kaya Limited	Kaya Middle East DMCC	Wholly owned subsidiary	Any other transaction	Other Receivable (Corporate guarantee)	5000000.00	Approval	1500998.00	816381.00	673732.00										
44	Kaya Limited	KME Holdings Pte Ltd	Wholly owned subsidiary	Investment		2094672159.38	Approval	0.00	1353949655.05	1059586941.05										
45	Kaya Limited	KME Holdings Pte Ltd	Wholly owned subsidiary	Interest received		0.00	NA	0.00	0.00	0.00										
46	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Sale of goods or services		15000000.00	Approval	4512921.18	1423330.07	2824471.86										
47	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Any other transaction	Royalty Income	100000000.00	Approval	24056566.00	10877623.72	11589448.18										
48	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Any other transaction	ESOP Cross Charge	30000000.00	Approval	3016725.00	1554850.68	2002365.92										
49	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Any other transaction	Manpower Cross Charge	20000000.00	Approval	729840.00	816462.64	727303.16										
50	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Any other transaction	Reimbursement of expenses paid by Company on behalf of	8943897.86	NA	7904362.69	8743120.49	7428006.46										
51	Kaya Limited	Marico Limited	Enterprise over which KMP or their relative have significant influence	Any other transaction	Reimbursement of expenses paid on behalf of Company	6282165.02	NA	3211609.08	1893124.00	0.00										
52	Kaya Limited	Marico Limited	Enterprise over which KMP or their relative have significant influence	Any other transaction	Rent	6553296.00	Approval	3276648.00	0.00	0.00										
53	Kaya Limited	Rajiv Suri	Director of a subsidiary	Any other transaction	Salary, Wages & Bonus	0.00	NA	5504000.00	0.00	0.00										
54	Kaya Limited	Rajiv Nair	Chief Executive officer	Any other transaction	Salary, Wages & Bonus	0.00	NA	8499000.00	1416000.00	1416000.00										
55	Kaya Limited	Saurabh Shah	Chief Financial Officer	Any other transaction	Salary, Wages & Bonus	0.00	NA	3496000.00	583000.00	583000.00										
56	Kaya Limited	Nirika Dalmia	Company Secretary	Any other transaction	Salary, Wages & Bonus	0.00	NA	969000.00	162000.00	162000.00										
57	KME Holdings Pte Ltd	Kaya Middle East FZE	Step down subsidiary	Investment		0.00	NA	0.00	1582413340.76	1582413340.76										
58	KME Holdings Pte Ltd	Kaya Middle East FZE	Step down subsidiary	Interest received		0.00	NA	0.00	0.00	0.00										
Total value of transaction during the reporting period									39285117.9											