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', 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 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 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: <u>www.kaya.in</u>

General information			T
Name of The Company	KAYA LIMITE	D	
BSE Scrip Code	539276		
NSE Symbol	ΚΑΥΑ		
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	/early	
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	105		
Related Party transaction during the			
selected half year for which it wants to			
submit disclosure?	Vee		
	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			105
debt listed entity' according to regulation 15			
			NIa
(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	Value of the related party transaction as	Remarks on approval	Value of transaction during the reporting period	party as a i	are due to either result of the action		financial ind or give loan its, advance	s, inter-cor	porate	Details of t	the loans, ir	iter-corpor investmer	ate deposits, nts	advances or	Notes
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary		party transaction	approved by the audit committee	by audit committe e	reporting period	Opening balance	Closing balance	Nature of indebtedne ss (loan/ issuance of debt/ any other etc.)	other indebted	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
1	Kaya Middle East FZE	Rajiv Suri	Director	Any other transaction	Salary, Wages & Bonus		Yes	18758907.49	0.00	1553169.80										
2	Kaya Middle East FZE	Piyush Mahesh Loya	Director	Any other transaction	Salary, Wages & Bonus		Yes	11686294.61	0.00	868659.54										
3	Kaya Middle East	Minal Medical Centre LLC Dubai	Step down subsidiary	Investment			Yes	0.00	238899400.00	82748650.00										
	Kaya Middle East	MMC SKIN	Step down subsidiary				Yes			24600950.00										
		Kaya Beauty Clinic - Sole																		
5	Kaya Middle East FZE	Proprietorsh ip LLC Al Ain	Step down subsidiary	Investment			Yes	3275925.00	0.00	3354675.00										
6	Kaya Middle East FZE	Kaya Skin Care Clinic - Dubai	Step down subsidiary	Investment			Yes	2183950.00	0.00	2236450.00										
		Kaya Skin Care Clinic - Sole Proprietorsh																		
7	Kaya Middle East FZE	ip LLC Abu Dhabi	Step down subsidiary	Investment			Yes	2183950.00	0.00	2236450.00										
		Kaya Skin Medical																		
8	Kaya Middle East FZE	Centre LLC - Fuj	Step down subsidiary	Investment			Yes	2162110.50	0.00	2162110.50										
g	Kaya Middle East FZE	Kaya Trading LLC - Dubai	Step down subsidiary	Investment			Yes	2183950.00	0.00	2236450.00										
			Company under common ownership																	
10	Kaya Middle East DMCC		and/or common management control	Loan			Yes	90714032.29	243012680.53	337452516.66										
			Company under																	
	Kaya Middle East DMCC	Kaya Middle East FZE	common ownership and/or common management control		Recharge of Finance Cost		Yes	2918132.84	0.00	2988281.87										
	Kaya Middle East DMCC	MMC SKIN CLINIC LLC	Step down subsidiary	Advance			Yes	0.00	6089871.28	0.00										
		Minal Medical Centre LLC	Stop downidi-	1000			Vor	0.00	8889280.00											
		Dubai MINAL MEDICAL CENTRE	Step down subsidiary				Yes	0.00	0069280.00	0.00										
14	Kaya Middle East DMCC	MINAL	Step down subsidiary	Dividend received			Yes	7502457.92	0.00	0.00										
15	Kaya Middle East DMCC	MEDICAL CENTRE L.L.C, SHARJAH	Step down subsidiary	Loan			Yes	0.00	11111600.00	0.00										

No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details	of the counterparty	Type of related	Details of other related	Value of the related party transaction as		I Value of transaction during the reporting period	In case monies a party as a r transa		to make	inancial ind or give loan ts, advance:	s, inter-cor	porate	Details of t	the loans, in	nter-corpoi investme	ate deposits, nts	advances or	Notes
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	party transaction	party transaction	approved by the audit committee	by audit committe e		Opening balance	Closing balance	Nature of indebtedne ss (loan/ issuance of debt/ any other etc.)	Details of other indebted ness	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
	Kaya Middle East	MINAL MEDICAL CENTRE L.L.C,																		
16	DMCC	SHARJAH	Step down subsidiary	Loan			Yes	4913887.50	5000220.00	0.00										
17	IRIS Medical Centrer LLC	Kaya Middle East FZE	Company under common ownership and/or common management control	Purchase of goods or services			Yes	2879969.62	1910261.83	2949201.25										
18			Company under common ownership and/or common management control	Any other transaction	Salary Cross Charge		Yes	2477241.60	7935060.24	1862732.72										
	IRIS Medical Centrer	Kaya Middle		Any other	Collections															
19	шс	East DMCC	Holding Company	transaction	transfer		Yes	0.00	5602090.93	0.00										
			Company under common ownership and/or common management control	Advance			Yes	1048732.79	0.00	0.00										
	MINAL MEDICAL																			
21	CENTRE L.L.C, SHARJAH	Dr Minal Patwardhan	Shareholder	Loan			Yes	0.00	3111248.00	0.00										
22	Minal Medical Centre LLC Dubai	Dr Minal Patwardhan	Director	Any other transaction			Yes	7862220.00	0.00	1341870.00										
	Minal Medical Centre	Dr Minal		Any other																
23	LLC Dubai	Patwardhan	Director	transaction	Bonus		Yes	524148.00	133339.20	0.00										
24	MMC SKIN CLINIC LLC	Minal Medical Centre LLC Dubai	Company under common ownership and/or common management control	Sale of goods or services			Yes	3279824.22	0.00	3358667.96										
		Minal Medical Centre LLC	Company under common ownership and/or common	Purchase of goods or																
25	MMC SKIN CLINIC LLC	Dubai	management control	services			Yes	3647182.09	0.00	3734856.74										
26		Minal Medical Centre LLC Dubai	Company under common ownership and/or common management control	Any other transaction	Salary Cross Charge		Yes	12738144.55	1290523.45	7625742.77										
27	MMC SKIN CLINIC LLC	Dr Minal	Director	Any other transaction	Salary, Wages &		Yes	7862220.00	0.00	1341870.00										
21		Dr Minal		Jundetion	-0103			/602220.00	0.00	1341070.00										
28	MMC SKIN CLINIC LLC		Shareholder	Loan			Yes	0.00	5222452.00	0.00										
29		Minal Medical Centre LLC Dubai	Company under common ownership and/or common management control	Any other transaction	Cross Charges of D-365		Yes	1653883.50	160273.72	0.00										
20	Kaya Middle East FZE	MMC SKIN CLINIC LLC	Company under common ownership and/or common management control	Any other transaction	Cross Charges of D-365		Yes	1653883.50	160273.72	0.00										

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party	Details of other related party	Value of the related party transaction as approved by	Remarks on approval by audit	Value of transaction during the reporting period	In case monies a party as a r transi	esult of the	incurred	ny financia to make or ate deposi investrr	give loans ts, advance	, inter-			ter-corpor investmer	ate deposits, its	advances or Purpose for	Notes
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	transaction	transaction	the audit committee	e e		Opening balance	Closing balance	Nature of indebtedne ss (loan/ issuance of debt/ any other etc.)	Details of other indebted ness	Cost	Tenure	Nature (loan/ advance/ intercorpor ate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	which the funds will be utilised by the ultimate recipient of funds (endusage)	
31	Kaya Limited	Harsh Mariwala	Chairman and Managing Director	Any other transaction	Loan taken - Closing Balance	890800000.00	Approval	13000000.00	468600000.00	598600000.00					Loan	8.00%	7 Years	Unsecured	General Purpose	
32	Kaya Limited	Rajendra Mariwala	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		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		Nikhil 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 Mariwala	Non Executive Director	Any other transaction	Directors sitting fees	1035000.00	NA	450000.00	0.00	0.00										
		Rishabh Mariwala	Non Executive Director	Any other	Directors	450000.00		180000.00	0.00	0.00										
	Kaya Limited	Vasuta Agarwal	Independent Director	Any other	Directors	675000.00		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										
					Other															
43	Kaya Limited	East DMCC	Wholly owned subsidiary	Any other transaction	Receivable (Corporate guarantee)	5000000.00	Approval	1500998.00	816381.00	673732.00										
44	Kaya Limited	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										
					Reimburse ment of expenses paid by															
50	Kaya Limited	Kaya Middle East FZE	Step down subsidiary	Any other transaction	Company	8943897.86	NA	7904362.69	8743120.49	7428006.46										
					Reimburse ment of															
51	Kaya Limited	Marico Limited	Enterprise over which KMP or their relative have significant influence	Any other transaction	expenses paid on behalf of Company	6282165.02	NA	3211609.08	1893124.00	0.00										
			Enterprise over which KMP or their relative																	
52	Kaya Limited	Marico Limited	have significant influence	Any other transaction	Salary,	6553296.00	Approval	3276648.00	0.00	0.00										
53	Kaya Limited	Rajiv Suri	Director of a subsidiary	Any other transaction	Wages & Bonus Salary,	0.00	NA	5504000.00	0.00	0.00										
54	Kaya Limited		Chief Executive officer	transaction	Wages & Bonus Salary,	0.00	NA	8499000.00	1416000.00	1416000.00										
55	Kaya Limited	Saurabh Shah	Chief Financial Officer	Any other transaction	Wages & Bonus Salary,	0.00	NA	3496000.00	583000.00	583000.00										
56	Kaya Limited	Nitika Dalmia	Company Secretary	Any other transaction	Wages &	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										
	KME Holdings Pte Ltd		•	Interest received		0.00	NA	0.00	0.00	0.00										
Total valu	e of transaction during t	he reporting	period					392885117.9												