



May 26, 2026

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
P. J. Tower, Dalal Street,
Mumbai - 400 001
Scrip Code: 526935

Dear Sir,

Sub: Secretarial Compliance Report for the Financial Year ended March 31, 2026

In terms of Circular issued by the Securities and Exchange Board of India vide Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 and pursuant to Regulation 24A (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, please find enclosed herewith Secretarial Compliance Report for the Financial Year ended March 31, 2026 issued by the Secretarial Auditor of the Company Ms. Riddhi Shah, Practicing Company Secretary.

Kindly take the above information on your record and acknowledge.

Thanking You,
For Kalind Limited

Ayush Dharmendrabhai Jasani
Vice Chairman & Managing Director
DIN: 09842741

Encl.: a/a



Riddhi Krunal Shah
Practicing Company Secretary

A-1, KokilKunjCHSL., M. G. 'X' Road No. 4, Behind Patel Nagar,
Near Vora Hospital, Kandivali (West), Mumbai - 400 067
Mob: 9819988387 Email: krassociates.cs@gmail.com

Secretarial Compliance Report of Kalind Limited
(formerly known as Arunis Abode Limited)
CIN: L77309GJ1994PLC021759

For The Financial Year Ended 31st March, 2026

[Pursuant to Circular CIR/CFD/CMD1/27/2019 dated February 08, 2019 for the purpose of Compliance with Regulation 24A of SEBI (Listing Obligations and Disclosure Retirements) Regulations, 2015]

To,
The Members,
Kalind Limited
(formerly known as Arunis Abode Limited)
Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle,
Pal Gam, Surat, Gujarat, 395009

CIN of the Company: L77309GJ1994PLC021759

Authorised Capital: Rs. 1000,00,00,000/- (Rupees One Thousand Crores Only)

I, Riddhi Shah, Practicing Company Secretaries have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Kalind Limited (formerly known as Arunis Abode Limited) (The Company) (hereinafter referred as '**the listed entity**'), having its Registered Office at Fourth Floor, Office No 404, White Pearls, Near Galaxy Circle, Pal Gam, Surat, Gujarat, 395009. Secretarial Review was conducted in a manner that provided on a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on **31st March, 2026** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter

I have examined:

- a) all the documents and records made available to us and explanation provided by Kalind Limited
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed entity,



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- d) any other document/ filing, as may be relevant, which has been relied upon to make this report, for the year ended 2025 ("Review Period") in respect of compliance with the provisions of :
- i. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - ii. 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");

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;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the Audit Period);**
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- **(Not Applicable to the Company during the Audit Period);**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021- **(Not Applicable to the Company during the Audit Period);**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018;
- (i) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (j) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client -**(Not Applicable to the Company during the Audit Period);**
- (k) Securities and Exchange Board of India (Merchant Bankers) Regulations, 1992 - **(Not Applicable to the Company during the Audit Period);**
- (l) Securities and Exchange Board of India (Stock Brokers) Regulations, 1992 and circulars/ guidelines issued thereunder - **(Not Applicable to the Company during the Audit Period).**



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Based on my examination and verification of the documents and records produced to me and according to information and explanation given to me by the Company, I report that during the review period:

I.

(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 (Regulation s/ circulars/guidelines including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action Advisory/ Clarification/Fine/Show Cause Notice/ Warning, etc. | Details of Violation | Fine Amount | Observations/Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|---|--------------------------|---|-----------------|--|----------------------|-------------|--|---------------------------------------|---------|
| 1 | SEBI (LODR), 2015 | Reg. 33 | Delay of 3 days in submission of September 2025 quarter | BSE | Fine/SOP levied by BSE | Late submission | Rs. 15000 | the Company failed to submit results on time | Admitted the delay and paid the fine. | NIL |



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

| Sr. No. | Compliance Requirement (Regulations/circulars/guidelines including specific clause) | Regulation /Circular No. | Deviations | Action Taken by | Type of Action (Advisory/Clarification/Fine/Show Warning, etc. Cause Notice/ | Details of Violation | Fine Amount | Observations/Remarks of the Practicing Company Secretary | Management Response | Remarks |
|---------|---|--------------------------|------------|-----------------|--|----------------------|-------------|--|---------------------|---------|
|---------|---|--------------------------|------------|-----------------|--|----------------------|-------------|--|---------------------|---------|

The listed entity was not required to obtain Secretarial Compliance Report for the previous financial year and accordingly, there were no observations in the previous report requiring any action by the listed entity.

During the Financial Year 2024-25, the provisions relating to Secretarial Compliance Report under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were not applicable to the Company, as the Company did not fall within the prescribed applicability criteria.

However, pursuant to the increase in the paid-up share capital of the Company during the Financial Year 2025-26, the said provisions have become applicable to the Company and accordingly, the Company shall obtain and submit the Secretarial Compliance Report for the Financial Year 2025-26 onwards in compliance with the applicable provisions of SEBI LODR Regulations.



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II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

| Sr. No. | Particulars | Compliance status (Yes/ No /NA) | Observations/ Remarks by PCS |
|---------|--|---------------------------------|---|
| 1 | Compliances with the following conditions while appointing/re- | | |
| | <p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p> | <p>NA</p> <p>NO</p> <p>NA</p> | <p>M/s. B.R. Pancholi & Co., Joint Statutory Auditor of the Company, resigned from the office of Statutory Auditor with effect from 19.11.2025. The said auditor had issued the Limited Review Report for the quarter ended 30.09.2025 but had not issued the Limited Review Report for the subsequent quarter ended 31.12.2025.</p> <p>Subsequently, M/s. JMMK & Co., Chartered Accountants, Joint Statutory Auditors of the Company, issued the Limited Review Report for the quarter ended 31.12.2025. Thereafter, M/s. JMMK & Co., Chartered Accountants resigned from the office of Statutory Auditor with effect from 14.02.2026.</p> <p>Pursuant to the resignation, the Board of Directors at its meeting held on 28.02.2026 appointed M/s. D G K T & CO LLP, Chartered Accountants (Firm Registration No. 151804W/W100761), as Statutory Auditor of the Company to fill the casual vacancy caused due to resignation, subject to approval of the members. The members approved the said appointment at the Extraordinary General Meeting held on 27.03.2026 to hold office for FY 2025-26.</p> |



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| | | | Further, M/s. D G K T & CO LLP intimated the Company regarding change in the name of the firm to M/s. P H H A D & CO LLP, Chartered Accountants, while retaining the same ICAI Firm Registration No. 151804W/W100761. M/s. P H H A D & CO LLP, Chartered Accountants, thereafter issued the Audit Report for the quarter and financial year ended 31.03.2026. |
| 2 | Other conditions relating to resignation of statutory auditor | | |
| | <p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been</p> | NA | |



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| | <p>brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> | <p>NA</p> | |
| | <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p> | <p>NA</p> | |



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| 3 | The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18 th October, 2019. | NA | |
|----------|--|-----------|--|

III. I hereby report that, during the review period the compliance status of the listed entity is appended as below:

| Sr. No. | Particulars | Compliance status (Yes/No/NA) | Observations/ Remarks by PCS |
|---------|---|----------------------------------|---------------------------------|
| 1. | Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI) as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable. | Yes | |
| 2. | Adoption and timely updation of the Policies: <ul style="list-style-type: none">• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity• All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI | Yes | |



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|----|---|-----|---|
| 3. | Maintenance and disclosures on Website: <ul style="list-style-type: none">• The Listed entity is maintaining a functional website• Timely dissemination of the documents/ information under a separate section on the website• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website | Yes | |
| 4. | Disqualification of Director: <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p> | Yes | |
| 5. | Details related to Subsidiaries of listed entities have been examined w.r.t.: <p>(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries</p> | YES | The Company has Prasad Earth Movers Private Limited as subsidiary Company but its not a Material Subsidiary |
| 6. | Preservation of Documents: <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015</p> | Yes | |



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|-----|---|-----|--|
| 7. | Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations. | Yes | |
| 8. | Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained. | Yes | |
| 9. | Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder. | Yes | |
| 10. | Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | |



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| 11. | Actions taken by SEBI or Stock Exchange(s), if any: No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein. | NA | |
| 12. | Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities. | YES | |



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| | | | |
|-----|--|-----|--|
| 13. | <p>Additional Non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p> | YES | <p><i>Mrs. Ketanaben Jasani (DIN: 09842742) was appointed as an Additional Director in the category of Non-Executive Non-Independent Director of the Company with effect from 05.12.2025 pursuant to Section 161 of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</i></p> <p><i>In terms of Regulation 17(1C) of the SEBI (LODR) Regulations, 2015, approval of shareholders was required to be obtained within a period of three months from the date of appointment, i.e. on or before 04.03.2026. However, the shareholders' approval for regularisation of her appointment was obtained at the Extraordinary General Meeting held on 27.03.2026, resulting in a delay of 23 days in compliance with Regulation 17(1C) of the SEBI (LODR) Regulations, 2015.</i></p> <p><i>The Company has taken note of the said delay and shall ensure timely compliance with the applicable provisions going forward.</i></p> |
|-----|--|-----|--|

I further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46 (2) (za) of the LODR Regulations. **(Not Applicable)**

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.



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2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.



Riddhi Shah
Practicing Company Secretaries
COP: 17035
Place: Mumbai
Date: 26th May, 2026
UDIN - A020168H000480971