

Date; 30th May 2025

To,

THE STOCK EXCHANGE MUMBAI,
Phroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011

BSE SCRIP SYMBOL: KATIPATANG: BSE SCRIP CODE: 531126

Sub: Annual Secretarial Compliance Report for the financial year ended 31st March, 2025

Ref: SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019 ("said Circular") read with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above captioned subject, we would like to submit herewith Annual Secretarial Compliance Report for the financial year ended 31st March, 2025 issued by M/s. Saket Billa & Associates Practicing Company Secretaries, Delhi.

Request you to kindly take the same on records.

Thanking you.

FOR KATI PATANG LIFESTYLE LIMITED

SANJEEV
KUMAR JHA

Digitally signed by
SANJEEV KUMAR JHA
Date: 2025.05.30
18:04:44 -06'00'

(SANJEEV K JHA)
COMPANY SECRETARY

ANNUAL SECRETARIAL COMPLIANCE REPORT

**Secretarial Compliance Report of Kati Patang Lifestyle Limited (CIN: L72200DL1992PLC047931)
for the financial year ended 31st March 2025**

I Saket Billa, Proprietor of M/s Saket Billa & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by the officers of M/s Kati Patang Lifestyle 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 Report.

for the financial year ended 31st March 2025 (“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 SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015 ;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) 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 during the period under review)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Depositories Act, 1996, Regulations, Bye-laws framed thereunder to the extent of Regulation

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Contact: 011-43151292, 9910374819

Email: saket@saketb.com



76 of SEBI (Depositories and Participants) Regulations, 2018;

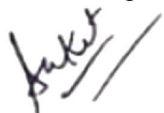
- (i) Securities and Exchange Board of India (Registrar to an Issue and Share Transfer agents) Regulations, 1993;
- (j) Securities and Exchange Board of India (Investor Protection and Education fund Regulations) 2009; and circulars/ guidelines issued thereunder;

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

- (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)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
					Advisory / Clarification / Fine/ Show Cause Notice/ Warning etc.					
Not Applicable										

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



<i>Sr. No.</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)</i>	<i>Observations made in the Secretarial Compliance report for the year ended (The years are to be mentioned)</i>	<i>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</i>	<i>Details of violation / Deviations and actions taken /penal ty imposed, if any, on the listed entity</i>	<i>Remedial actions, if any, taken by the listed entity</i>	<i>Comments of the PCS on the actions taken by the listed entity</i>
					.	
Not Applicable						

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- I. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/ No/NA)	Observation s/ 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 of India (ICSI).	YES	Not Applicable
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	YES	Not Applicable
3.	Maintenance and disclosures on Website: • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a	YES	Not Applicable

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	separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.		
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	Not Applicable
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	YES	Not Applicable
6.	Preservation of Documents: 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.	YES	Not Applicable
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/during the financial year as prescribed in SEBI Regulations.	YES	Not Applicable
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained,	YES	Not Applicable

Amr

	the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.		
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	Not Applicable
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	Not Applicable
11.	Actions taken by SEBI or Stock Exchange(s), if any: SEBI/Stock Exchange levied late fees on the listed entity pertaining to previous years under SEBI Regulations and circulars/ guidelines issued thereunder	YES	The listed entity has paid the late fees levied by stock exchange
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	Not Applicable	Not Applicable

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	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.		
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Not Applicable	Not Applicable

We 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.

For Saket Billa & Associates
(Company Secretaries)

Saket Billa
(Proprietor)
ACS: 22007
COP No. 21904



UDIN: A022007G000487890
Peer review no. 4485/2023

Date: 29th May 2025
Place: New Delhi

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

To

The Members,

Kati Patang Lifestyle Limited

Our Secretarial Compliance report of even date is to be read along with this letter:

1. The Compliance of provisions of all regulations, circulars and guidelines the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
2. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
3. Where ever required, we have obtained the Management confirmations about the compliance of laws, rules and regulations and happening of events etc.
4. The Secretarial Compliance Certificate is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.
5. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

For Saket Billa & Associates
(Company Secretaries)


Saket Billa
(Proprietor)
ACS: 22007
COP No. 21904



UDIN: A022007G000487890
Peer review no. 4485/2023

Date: 29th May 2025
Place: New Delhi

ANNUAL SECRETARIAL COMPLIANCE REPORT

Secretarial Compliance Report of Empyrean Spirits Private Limited (CIN: U15549DL2017PTC313380) for the financial year ended 31st March 2025

I Saket Billa, Proprietor of M/s Saket Billa & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by the officers of M/s Empyrean Spirits Private Limited (“the material subsidiary of listed entity Kati Patang Lifestyle Limited”),
- (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 Report.

for the financial year ended 31st March 2025 (“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 SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015 ;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) 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 during the period under review)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

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Email: saket@saketb.com

- (h) The Depositories Act, 1996, Regulations, Bye-laws framed thereunder to the extent of Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018;
- (i) Securities and Exchange Board of India (Registrar to an Issue and Share Transfer agents) Regulations, 1993;
- (j) Securities and Exchange Board of India (Investor Protection and Education fund Regulations) 2009;

and circulars/ guidelines issued thereunder;

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

- (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)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
					Advisory / Clarification / Fine/ Show Cause Notice/ Warning etc.					
Not Applicable										

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



<i>Sr. No.</i>	<i>Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports)</i>	<i>Observations made in the Secretarial Compliance report for the year ended (The years are to be mentioned)</i>	<i>Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)</i>	<i>Details of violation / Deviations and actions taken /penal ty imposed, if any, on the listed entity</i>	<i>Remedial actions, if any, taken by the listed entity</i>	<i>Comments of the PCS on the actions taken by the listed entity</i>
					.	
Not Applicable						

Noted

I. I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/ No/NA)	Observation s/ 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 of India (ICSI).	YES	Not Applicable
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	YES	Not Applicable
3.	Maintenance and disclosures on Website: • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a	YES	Not Applicable

for

	separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.		
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	Not Applicable
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	YES	Not Applicable
6.	Preservation of Documents: 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.	YES	Not Applicable
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/during the financial year as prescribed in SEBI Regulations.	YES	Not Applicable
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained,	YES	Not Applicable

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	the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.		
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	Not Applicable
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	Not Applicable
11.	Actions taken by SEBI or Stock Exchange(s), if any: SEBI/Stock Exchange levied late fees on the listed entity pertaining to previous years under SEBI Regulations and circulars/ guidelines issued thereunder	Not Applicable	Not Applicable
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	YES	Not Applicable

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	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.		
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	Not Applicable	Not Applicable

We 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.

For Saket Billa & Associates
(Company Secretaries)


Saket Billa
(Proprietor)
ACS: 22007
COP No. 21904



UDIN: A022007G000488198
Peer review no. 4485/2023

Date: 29th May 2025
Place: New Delhi

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

To

The Members,

Empyrean Spirits Private Limited

Our Secretarial Compliance report of even date is to be read along with this letter:

1. The Compliance of provisions of all regulations, circulars and guidelines the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
2. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
3. Where ever required, we have obtained the Management confirmations about the compliance of laws, rules and regulations and happening of events etc.
4. The Secretarial Compliance Certificate is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.
5. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

For Saket Billa & Associates
(Company Secretaries)



Saket Billa
(Proprietor)
ACS: 22007
COP No. 21904



UDIN: A022007G000488198
Peer review no. 4485/2023

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