K.V. Toys India Limited
403-404, Tower A, Centrum Business Square
Road No. 16, Wagle Industrial Estate, Thane,
Maharashtra 400604
Email: info@kvtoysindia.com

CIN: U32409MH2023PLC400074 | GST: 27AAKCK1271C1ZR

Date:23rd July 2026

To,
The Manager – Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

BSE Scrip code: 544641

Subject: Outcome of Board Meeting held on 23rd July 2026

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its meeting held on Thursday 23rd July 2026, has inter alia considered and approved the following, among other matters:

1. **Approval of the Board's Report:**

The Board's Report of the Company for the Financial Year ended March 31, 2026, together with the annexures thereto, was considered and approved by the Board.

2. Approval of Notice of the Annual General Meeting:

The draft Notice convening the **3rd Annual General Meeting** of the Members of the Company, proposed to be held on Friday, August 14, 2026 at 11:30 a.m. (IST) through Video Conferencing/ other Audio-visual means ("VC"/ "OAVM"), along with the explanatory statement, as applicable, was considered and approved by the Board.

3. **Appointment of Scrutinizer:**

The Board considered and approved the appointment of Mr. Naveen Karn, Practising Company Secretary, as the Scrutinizer for conducting the voting process at the Annual General Meeting in a fair and transparent manner and for submitting the Scrutinizer's Report thereon.

3. Fixing of Book Closure / Record Date:

The Board approved the closure of the Register of Members and Share Transfer Books of the Company from **08th August 2026 to 14th August 2026** (both days inclusive) in connection with the ensuing Annual General Meeting of the Company.

6. **Authorization for Dispatch of Notice:**

The Board authorized the Directors or Company Secretary of the Company to finalize, sign and dispatch the Notice of the Annual General Meeting, along with the Annual Report and other requisite documents, to the Members and other concerned persons in accordance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.
The meeting of the Board of Directors commenced at 11 A.M. (IST) and concluded at 12 P.M. (IST).

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Thanking you,

Yours faithfully,
For K V Toys India Limited

Narang Karan
Digitally signed by Narang Karan
Date: 2026.07.23 12:12:42 +05'30'

Karan Narang
Managing Director
DIN: 07098277

MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
K. V. TOYS INDIA LIMITED,

A-403,404, Plot No D-1, Centrum Business Square,
Wagle Industrial Estate,
Thane West (M Corp.), 400604

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **K. V. TOYS INDIA LIMITED** (hereinafter called the '**Company**'). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, Minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of the Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 ('**Audit Period**'), complied with the Statutory provisions listed hereunder and also that the Company has proper Board Processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, Minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

a. The Companies Act, 2013 (the Act) and the rules made thereunder;
b. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
c. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
d. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
e. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not Applicable to the Company during the Audit Period)**;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) 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)**;

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the Company during the Audit Period);**

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients **(Not Applicable to the Company as the Company is not registered as Registrar & Transfer Agent)**;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not Applicable to the Company during the Audit Period)**;

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the Audit Period).**

(vi) Other laws as may be specifically applicable to the Company, as informed by the Management of the Company.

I have also examined compliance with the applicable clauses of the following:

- Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2).
- The Listing Agreements entered into by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by the statutory financial audit and other designated professionals.
During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Women Directors and Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice was given to all Directors to schedule the Board and Committee Meetings, agenda and detailed notes on the agenda were sent at least seven days in advance /at shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the Meeting and for meaningful participation at the Meeting.

- All decisions at the Board Meetings and Committee Meetings are carried out unanimously as recorded in the Minutes of the Meetings of the Board of Directors or Committees of the Board, as the case may be.

- Based on review of Compliance mechanism of the Company, I am of the opinion that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with the applicable Laws, Rules, Regulations and Guidelines.

I further report that during the audit period there were no specific events / actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc., except:

- Mr. VISHAL NARANG (DIN: 10099897) CFO of the Company resigned from position of Chief Financial Officer (CFO) w.e.f. 21st July 2025.

- Pursuant to the approval of Board and Members on March 19, 2026 , the registered office of the Company was shifted within the local limits of the city, town or village, i.e. from "Office no 1508, 15th Floor, Solus Business Park, Building Hiranandani Estate, Ghodbunder Road, Patlipada, Thane West, 400607 to A-403,404, PLOT NO D-1, CENTRUM BUSINESS SQUARE, WAGLE INDUSTRIAL ESTATE, THANE WEST (M Corp.), 400604."

- The Company has obtained approval of the Board of Directors for acquisition of shares by way of secondary sale in Just Bear Private Limited vide resolution passed on 03rd February, 2026.
- The Company filed e-Form CHG-1 with the Registrar of Companies in respect of the creation of charge dated 19th May, 2025, on 05th July, 2025, after the prescribed time limit as stipulated under Section 77 of the Companies Act, 2013 read with Rule 3 of the Companies (Registration of Charges) Rules, 2014.

- The Company filed e-Form CHG-1 with the Registrar of Companies in respect of the creation of charge dated 22nd May, 2025, on 14th July, 2025, after the prescribed time limit as stipulated under Section 77 of the Companies Act, 2013 read with Rule 3 of the Companies (Registration of Charges) Rules, 2014.

- The Company filed e-Form MGT-14 with the Registrar of Companies in respect of the Board Resolution dated 03rd February, 2026 approving the acquisition of 40,500 equity shares of Just Bear Private Limited by way of secondary purchase/transfer from the existing shareholders, after the prescribed time limit under Section 117 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014.

- The Company filed e-Form MGT-14 with the Registrar of Companies in respect of the Special Resolution passed on 09th September, 2025 for alteration of the Object Clause of the Memorandum of Association, after the prescribed time limit under Section 117 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014

- The Company filed e-Form MGT-14 with the Registrar of Companies in respect of the Special Resolution passed for alteration of the Object Clause of the Memorandum of Association by passing resolution on 15/01/2025 by inserting a new object authorising the Company to acquire, take over and carry on, as a going concern, the existing business of KV Impex together with its assets, properties, rights, licences, permits, contracts, goodwill and liabilities pursuant to a Business Transfer Agreement, after the prescribed time limit under Section 117 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014.

- The Company filed e-Form MGT-14 with the Registrar of Companies in respect of the Board Resolution approving an investment of ₹65,000 by way of subscription to 6,500 equity shares of Crayonix Stationery Private Limited, after the prescribed time limit under Section 117 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014.

- The Company filed e-Form MGT-14 with the Registrar of Companies in respect of the Board Resolution approving an investment of ₹55,000 in Indo Manufacturers LLP by way of capital contribution upon its incorporation under the provisions of Section 186 of the Companies Act, 2013, after the prescribed time limit under Section 117 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014.
- The Company filed e-Form PAS-6 after the prescribed due date. As on the reporting date, all the issued equity shares of the Company were held in dematerialised form and no shares were held in physical form.

- Pursuant to the conversion of Company into Public Limited, and based on the applicable provisions of the Companies Act, 2013, & SEBI Regulations, the following events occurred:

I. Appointment of Mrs. HETA SHAH (ACS: 69749), as Company Secretary and Compliance Officer w.e.f. February 11, 2025

II. Appointment of Mr. Kunal Shah as Chief Financial Officer (CFO) w.e.f. July 21, 2025.

The Company constituted of the Audit Committee, Nomination and Remuneration Committee and Stakeholder's Committee, Risk Management Committee, Vigil Mechanism/ Whistle Blower Policy and Corporate Social Responsibility Committee, as per the provisions of the Companies Act, 2013 & SEBI (LODR) Regulations, 2015.

- The Company launched an IPO of 16,80,000 Equity Shares of per Equity Shares. The Company applied to the **BSE SME Platform** (For SMEs) of the **BSE Limited** for in-principle approval for listing of its Equity Shares.

For Naveen Karn & Co.

Practicing Company Secretary

Place: Vasai

Sd/-

Mr.Naveen Karn

ACS: 60273

CP No: 22655

Note: This report is to be rea

'ANNEXURE A'

To,
The Members,
K. V. TOYS INDIA LIMITED,

A-403,404, Plot No D-1, Centrum Business Square,
Wagle Industrial Estate,
Thane West (M Corp.), 400604

My report of even date is to be read along with this letter. This is to state that:

a. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

b. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. I believe that the processes and practices I followed provided a reasonable basis for my opinion.

c. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

d. The compliance of the provisions of corporate laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

e. Whenever necessary I have obtained and relied on the Management representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

f. The Secretarial Audit Report for financial year ended on March 31, 2026 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.

Sd/-
For Naveen Karn & Co.

Practicing Company Secretary

Mr. Naveen Karn

ACS: 60273

CP No: 22655

Place: Vasai