



## IAPD Report

# Kautilya NMN Palaypu

CRD# 7701837

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Please contact FINRA with any concerns.



## IAPD Information About Representatives

IAPD offers information on all current-and many former representatives. Investors are strongly encouraged to use IAPD to check the background of representatives before deciding to conduct, or continue to conduct, business with them.

### What is included in a IAPD report?

IAPD reports for individual representatives include information such as employment history, professional qualifications, disciplinary actions, criminal convictions, civil judgments and arbitration awards.

It is important to note that the information contained in an IAPD report may include pending actions or allegations that may be contested, unresolved or unproven. In the end, these actions or allegations may be resolved in favor of the representative, or concluded through a negotiated settlement with no admission or finding of wrongdoing.

### Where did this information come from?

The information contained in IAPD comes from the Investment Adviser Registration Depository (IARD) and FINRA's Central Registration Depository, or CRD, (see more on CRD below) and is a combination of:

- information the states require representatives and firms to submit as part of the registration and licensing process, and
- information that state regulators report regarding disciplinary actions or allegations against representatives.

### How current is this information?

Generally, representatives are required to update their professional and disciplinary information in IARD within 30 days.

### Need help interpreting this report?

For help understanding how to read this report, please consult NASAA's IAPD Tips page <http://www.nasaa.org/IAPD/IARReports.cfm>

### What if I want to check the background of an Individual Broker or Brokerage Firm?

To check the background of an Individual Broker or Brokerage firm, you can search for the firm or individual in IAPD. If your search is successful, click on the link provided to view the available licensing and registration information in FINRA's BrokerCheck website.

### Are there other resources I can use to check the background of investment professionals?

It is recommended that you learn as much as possible about an individual representative or Investment Adviser firm before deciding to work with them. Your state securities regulator can help you research individuals and certain firms doing business in your state. The contact information for state securities regulators can be found on the website of the North American Securities Administrators Association <http://www.nasaa.org>



## Report Summary

### Kautilya NMN Palaypu (CRD# 7701837)

The report summary provides an overview of the representative's professional background and conduct. The information contained in this report has been provided by the representative, investment adviser and/or securities firms, and/or securities regulators as part of the states' investment adviser registration and licensing process. The information contained in this report was last updated by the representative, a previous employing firm, or a securities regulator on **05/05/2026**.

### CURRENT EMPLOYERS

Firm	CRD#	Registered Since
<b>IA</b> COW CAPITAL INC	CRD# 324665	03/27/2023

### QUALIFICATIONS

This representative is currently registered in **0** SRO(s) and **1** jurisdiction(s).

Is this representative currently Inactive or Suspended with any regulator? **No**

**Note:** Not all jurisdictions require IAR registration or may have an exemption from registration. Additional information including this individual's qualification examinations and professional designations is available in the Detailed Report.

### REGISTRATION HISTORY

This representative was previously registered with the following firm(s):

FIRM	CRD#	LOCATION	REGISTRATION DATES
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No information reported.

For additional registration and employment history details as reported by the individual, refer to the Registration and Employment History section of the Detailed Report.

### DISCLOSURE INFORMATION

Disclosure events include certain criminal charges and convictions, formal investigations and disciplinary actions initiated by regulators, customer disputes and arbitrations, and financial disclosures such as bankruptcies and unpaid judgments or liens.

Are there events disclosed about this representative? **Yes**

The following types of events are disclosed about this representative:

Type	Count
Judgment/Lien	1



## Qualifications

### REGISTRATIONS

This section provides the SRO, states and U.S. territories in which the representative is currently registered and licensed, the category of each registration, and the date on which the registration becomes effective. This section also provides, for each firm with which the representative is currently employed, the address of each location where the representative works. This individual is currently registered with **1** jurisdiction(s) and **0** SRO(s) through his or her employer(s).

#### Employment 1 of 1

Firm Name: **COW CAPITAL INC**  
Main Address: NEWARK, CA  
Firm ID#: 324665

Regulator	Registration	Status	Date
<b>IA</b> California	Investment Adviser Representative	Approved	03/27/2023

#### Branch Office Locations

**COW CAPITAL INC**  
NEWARK, CA



## Qualifications

### PASSED INDUSTRY EXAMS

This section includes all industry exams that the representative has passed. Under limited circumstances, a representative may attain registration after receiving an exam waiver based on a combination of exams the representative has passed and qualifying work experience. Likewise a new exam requirement may be grandfathered based on a representative's specific qualifying work experience. Exam waivers and grandfathering are not included below.

**This individual has passed 0 principal/supervisory exams, 0 general industry/product exams, and 1 state securities law exam.**

#### Principal/Supervisory Exams

Exam	Category	Date
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No information reported.

#### General Industry/Product Exams

Exam	Category	Date
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No information reported.

#### State Securities Law Exams

Exam	Category	Date
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<b>IA</b> Uniform Investment Adviser Law Examination (S65)	Series 65	02/25/2021
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### PROFESSIONAL DESIGNATIONS

This section details that the representative has reported **0** professional designation(s).

No information reported.



## Registration & Employment History

### PREVIOUSLY REGISTERED WITH THE FOLLOWING FIRMS

This representative held registrations with the following firms:

No information reported.

### EMPLOYMENT HISTORY

Below is the representative's employment history for up to the last 10 years.

Employment Dates	Employer Name	Position	Investment Related	Employer Location
04/2026 - Present	Cow Group Inc	Non-Executive Director	N	Newark, CA, United States
02/2024 - Present	Cow Tax Inc	Principal & CEO	N	Newark, CA, United States
07/2023 - Present	My Plane Seat Inc	Non-Executive Director	N	Newark, CA, United States
07/2023 - Present	Sura Inc	Non-Executive Director	N	Newark, CA, United States
10/2022 - Present	Cow Capital Inc	Principal, CEO & CCO	Y	Newark, CA, United States
08/2022 - Present	My Gold Grams Inc	Director	N	Newark, CA, United States
01/2020 - Present	IREEM LLC dba myCow.io	Managing Member	N	Newark, CA, United States
03/2019 - Present	Interups Inc	Director & CFO	N	Newark, CA, United States
12/2017 - Present	Self-Employed	Management Consulting	N	Newark, CA, United States
01/2013 - 09/2017	Student	Student	N	Geneva, Switzerland
03/2017 - 07/2017	Fraser Suites Dubai	Reservations & Revenue Intern	N	Dubai, United Arab Emirates
02/2016 - 07/2016	The Oberoi Dubai	Hospitality Intern	N	Dubai, United Arab Emirates

### OTHER BUSINESS ACTIVITIES

This section includes information, if any, as provided by the representative regarding other business activities the representative is currently engaged in either as a proprietor, partner, officer, director, employee, trustee, agent, or otherwise. This section does not include non-investment related activity that is exclusively charitable, civic, religious, or fraternal and is recognized as tax exempt.

(1) Management Consultant - 39150 Cedar Blvd, Apt 802, Newark, CA 94560 - Actively serving as Director and/or Officer in a few private companies, as an independent consultant. All of these companies conduct non-investment related operational activities



## Registration & Employment History



### OTHER BUSINESS ACTIVITIES

(i.e., management consulting, gold bullion distribution, aviation, whisky sourcing & distribution, etc.). Kautilya Palaypu has been a self-employed management consultant since 2017. Details of other businesses to which Kautilya Palaypu currently provide services as a consultant are provided underneath, as follows:

(a) Cow Group Inc - 1621 Central Ave, STE 60920, Cheyenne, WY 82001 - Diversified multi-services holding company operating and managing businesses in a range of product/service industries - Position: Non-Executive Director - Commencement: April 15, 2026 - Duties: Company Management & Administration.

(b) Cow Tax Inc - 1401 21st St, STE R, Sacramento, CA 95811 - Tax Planning & Preparation Firm - Position: Non-Executive Director - Commencement: February 8, 2024 - Duties: Company Management & Administration.

(c) IREEM LLC dba myCow.io - 418 Broadway, STE Y, Albany, NY, 12207 - Company managing brand / platform of Cow Group of Companies, a group of companies which operate in a diversified range of product and service industries - Position: Managing Member - Commencement: January 16, 2020 - Duties: Company Management & Administration.

(c) Interups Inc - 732 S 6th ST, STE N, Las Vegas, NV, 89101, USA - Previous diversified multi-services holding company operating and managing businesses in a range of industries - Position: Director & CFO - Commencement: March 2019 - Duties: Company Management & Administration.

(d) My Gold Grams Inc - 39150 Cedar Blvd, Apt 802, Newark, CA 94560 - Gold Sourcing & Distribution Company - Position: Director - Commencement: August 2022 - Duties: Company Management & Administration.

(e) My Plane Seat Inc - 39150 Cedar Blvd, Apt 802, Newark, CA 94560 - Aviation Industry - Position: Non-Executive Director - Commencement: July 2023 - Duties: Company Management & Administration.

(f) Sura Inc - 39150 Cedar Blvd, Apt 802, Newark, CA 94560 - Whisky Sourcing & Distribution - Position: Non-Executive Director - Commencement: July 2023 - Duties: Company Management & Administration.

These other business activities are generally conducted outside of the regular office hours of Cow Capital and do not conflict with the business interest of Cow Capital. Number of Participation Hours: 200 hours per month.



## Disclosure Summary

### Disclosure Information

#### What you should know about reported disclosure events:

##### (1) Certain thresholds must be met before an event is reported to IARD, for example:

- A law enforcement agency must file formal charges before an Investment Adviser Representative is required to report a particular criminal event.;
- A customer dispute must involve allegations that an Investment Adviser Representative engaged in activity that violates certain rules or conduct governing the industry and that the activity resulted in damages of at least \$5,000.

##### (2) Disclosure events in IAPD reports come from different sources:

As mentioned in the "About IAPD" section on page 1 of this report, information contained in IAPD comes from Investment Adviser Representatives, firms and regulators. When more than one of these sources reports information for the same disclosure event, all versions of the event will appear in the IAPD report. The different versions will be separated by a solid line with the reporting source labeled.

##### (3) There are different statuses and dispositions for disclosure events:

- A disclosure event may have a status of *pending*, *on appeal*, or *final*.
  - A "pending" disclosure event involves allegations that have not been proven or formally adjudicated.
  - A disclosure event that is "on appeal" involves allegations that have been adjudicated but are currently being appealed.
  - A "final" disclosure event has been concluded and its resolution is not subject to change.
- A final disclosure event generally has a disposition of *adjudicated*, *settled* or *otherwise resolved*.
  - An "adjudicated" matter includes a disposition by (1) a court of law in a criminal or civil matter, or (2) an administrative panel in an action brought by a regulator that is contested by the party charged with some alleged wrongdoing.
  - A "settled" matter generally represents a disposition wherein the parties involved in a dispute reach an agreement to resolve the matter. Please note that Investment Adviser Representatives and firms may choose to settle customer disputes or regulatory matters for business or other reasons.
  - A "resolved" matter usually includes a disposition wherein no payment is made to the customer or there is no finding of wrongdoing on the part of the Investment Adviser Representative. Such matters generally involve customer disputes.

##### (4) You may wish to contact the Investment Adviser Representatives to obtain further information regarding any of the disclosure events contained in this IAPD report.



## DISCLOSURE EVENT DETAILS

When evaluating this information, please keep in mind that some items may involve pending actions or allegations that may be contested and have not been resolved or proven. The event may, in the end, be withdrawn, dismissed, resolved in favor of the Investment Adviser Representative, or concluded through a negotiated settlement with no admission or finding of wrongdoing.

This report provides the information exactly as it was reported to the Investment Adviser Registration Depository. Some of the specific data fields contained in the report may be blank if the information was not provided.

The following types of events are disclosed about this representative:

Type	Count
Judgment/Lien	1

### Judgment/Lien

This disclosure event involves an unsatisfied and outstanding judgment or lien against the Investment Adviser Representative.

#### Disclosure 1 of 1

<b>Reporting Source:</b>	Individual
<b>Judgment/Lien Holder:</b>	HOBOKEN SOUTH WATERFRONT ASSOCIATES LLP
<b>Judgment/Lien Amount:</b>	\$45,931.00
<b>Judgment/Lien Type:</b>	Civil
<b>Date Filed with Court:</b>	04/14/2023
<b>Date Individual Learned:</b>	04/14/2023
<b>Type of Court:</b>	State Court
<b>Name of Court:</b>	Superior Court of New Jersey
<b>Location of Court:</b>	Hudson County, NJ, USA
<b>Docket/Case #:</b>	HUD-L-001640-22
<b>Judgment/Lien Outstanding?</b>	Yes
<b>Broker Statement</b>	Dispute over rental concessions offered as part of COVID-19 pandemic promotion and final amount due to the landlord. Payment will be made to satisfy the judgement as entered by the Honorable Court.



## End of Report

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