

Date:-15.01.2026

To
The Manager
The Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Subject: Non-applicability of Corporate Governance Regulation 27 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pushpa Jewellers Limited (SYMBOL/ISIN: PUSHPA/INE154801018)

Dear Sir/Madam,

As per Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the provisions of Chapter IV of the Listing Regulations, 2015 shall be applicable to all companies whose specified securities are listed on any recognized stock exchange either on the main board or on SME Exchange or on institutional trading platform. However, the Compliance with the corporate governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not be mandatory, for the time being, in respect of the following class of Companies:

- A. Companies having paid up equity share capital not exceeding Rs. 10 Crore and Net Worth not exceeding Rs. 25 Crore, as on the last day of the previous financial year;
- B. The Listed Entity which has listed its specified securities on the SME Exchange.

In view of the aforesaid, Compliances on Corporate Governance is not applicable to the Company as per Regulation 15 (2) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as the company has listed its equity shares on NSE SME Exchange.

Kindly take the same on your record and oblige us.

Thanking You,
FOR PUSHPA JEWELLERS LIMITED

SMITA MONDAL
Company Secretary & Compliance Officer
Membership No. A44279