



Date: 3rd January, 2026

To,
Corporate Relations Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051
Company Code: ACCPL

Dear Sir/ Madam,

Subject: Non-Applicability of Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ending 31st December, 2025.

With reference to the captioned subject-matter, this is to inform you that as per regulation 15(2)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clause (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply in respect of listed entity which has listed its specified securities on the SME Exchange.

Accretion Pharmaceuticals Limited fulfils the criteria for non-applicability as outlined in Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, given that its specified securities are listed on the National Stock Exchange of India Limited (SME Emerge Platform).

In adherence to the exemption granted under Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company is not required to submit quarterly compliance report on corporate governance for the quarter ended 31st December, 2025, as mentioned in Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby attached the Certificate from the M/s Sakhiya and Co, Practicing Company Secretaries, as per the requirement mentioned in the SEBI Master Circular: SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023.

You are requested to kindly take on your record.

Thanking You.

Yours truly,
For Accretion Pharmaceuticals Limited

Roshni Shah
Company Secretary and Compliance Officer



**CERTIFICATE FROM PRACTICING COMPANY SECRETARY
(For Non-applicability of Regulation 27(2) of SEBI (LODR) Regulations, 2015)**

I, Nimish Chunibhai Sakhiya, Practicing Company Secretary, hereby certify that provisions of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with Regulation 15(2)(a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to “**Accretion Pharmaceuticals Limited**” [CIN: L21004GJ2023PLC146545] (“the Company”) for the quarterly compliances for quarter ended on **31/12/2025**, it has listed its specified securities on the SME Exchange.

Hence, it is not mandatory for the Company to comply with provisions of The compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21,22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C , D and E of Schedule V, in respect of in adherence to the exemption given under the Regulation 15(2)(b) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

This Certificate is issued on a request of the company and on the basis of the details and documents provided by the company only.

For Sakhiya & Co.
Practicing Company Secretaries
ICSI Firm Unique Code: S2019GJ689300
ICSI Peer Review No.: 4057/2023

NIMISH
CHUNIBHAI
SAKHIYA

Digitally signed by
NIMISH CHUNIBHAI
SAKHIYA
Date: 2026.01.03
12:17:51 +05'30'

CS Nimish Sakhiya
Proprietor
ICSI Membership No.: 35847
ICSI Certificate of Practice No.: 22239
ICSI Unique Document Identification Number:A035847G003110171

Date: 03/01/2026
Place: Rajkot