



DIVINE HIRA JEWELLERS LIMITED

Registered Office : 211/213, Zaveri Bazar, Sheikh, Memon Street, Shop No.209, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.

Tel.: 022-22402662 | Web : www.divinehirajewellers.com | Email : info@divinehirajewellers.com

CIN : L36999MH2022PLC387009

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date: April 15, 2026

Subject: Submission of Declaration for Non-Applicability of Large Corporate (LC) Framework for FY 2025-26:

Dear Sir/Madam,

Pursuant to the circulars issued by the Securities and Exchange Board of India bearing reference **SEBI/HO/DDHS/CIR/P/2018/144** dated **November 26, 2018** read with **SEBI/HO/DDHS/DDHSPD1/P/CIR/2023/172** dated **October 19, 2023**, we hereby submit the declaration regarding **non-applicability of the Large Corporate (LC) framework** to Divine Hira Jewellers Limited for the financial year ended March 31, 2026.

In this regard, please find enclosed herewith the declaration confirming that the Company does not meet the prescribed criteria for classification as a Large Corporate.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Divine Hira Jewellers Limited

Niraj Hirachand Gulecha
Whole-time director & CFO
DIN No.: 09238372

Encl.: Declaration of Non-Applicability of Large Corporate (LC) Framework



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Date: April 15, 2026

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

NSE Symbol: DIVINEHIRA

Subject: Non-Applicability of Disclosure of Large Entity/Large Corporate (LC) pursuant to SEBI Circular-no. SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November 2018 and SEBI/HO/DDHS/DDHSPD1/P/CIR/2023/172 dated October 19, 2023, for the financial year ended 31st March 2026.

Dear Sirs,

We refer to the circulars issued by the Securities and Exchange Board of India, namely Circular No. **SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018** read with Circular No. **SEBI/HO/DDHS/DDHSPD1/P/CIR/2023/172 dated October 19, 2023**, pertaining to the framework for fund raising by issuance of debt securities by Large Corporates (LC).

As per the aforesaid circulars, an entity is required to be classified as a "Large Corporate" only if it satisfies **all the following conditions**:

- a) The entity has its specified securities and/or debt securities listed on a recognized stock exchange; and
- b) The entity has an outstanding long-term borrowing of ₹1,000 crore or above; and
- c) The entity has a credit rating of "AA and above" (or equivalent) for its long-term borrowings.

In this regard, we submit that although **Divine Hira Jewellers Limited** is having its equity shares listed on a recognized stock exchange, the Company **does not fulfill the other criteria** relating to minimum outstanding long-term borrowings and prescribed credit rating.

Accordingly, as the Company does not satisfy **all the prescribed conditions**, it does not qualify as a "Large Corporate (LC)", and hence the provisions of the aforesaid SEBI circulars are not applicable for the financial year ended March 31, 2026.

Kindly take the same on record.

Thanking You.

Yours Faithfully,

For Divine Hira Jewellers Limited

Niraj Hirachand Gulecha
Whole-time director & CFO
DIN No.: 09238372