Date: 15.10.2026

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

Symbol: ESPRIT

Subject: Submission of Certificate of Non-Applicability of Regulation 15 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 -Corporate Governance

Dear Sir / Ma'am,

As per Regulation 15 of the Securities and Exchange Board of India (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 recognised stock exchanges either on the main board or on SME Exchange or on institutional trading platform.

However, the compliance with 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) and (t) 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 last day of the previous financial year;

B. The listed Entity which has listed its specified securities on the SME Exchange.

Therefore, we confirm that the requirement to submit Corporate Governance report for quarter ending 30th September, 2026 as per Regulation 15 is not applicable to our Company being SME listed Company.

For ESPRIT STONES LIMITED
[Formerly Known as Esprit Stones Private Limited]

ANJALI PANDEY
Digitally signed by ANJALI PANDEY
Date: 2026.10.15 15:06:55 +05'30'

ANJALI PANDEY
Company Secretary and Compliance Officer
M. No.: A45660