

**Date: -14.04.2026**

To,
The Manager,
Listing Department
The National Stock Exchange of India Ltd.
Exchange plaza, BKC, Bandra (E)
Mumbai-MH 400051.

REF: - (ISIN- INE0MOT01016) NSE Symbol -KANDARP

Subject: Non Applicability of Compliance with Report on Corporate Governance as required under Regulation 27 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 - For the financial year ended March 31, 2026

Dear Sir/Ma'am,

This has reference to Regulation 15(2) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, where a company is exempt from compliance with few specified regulations if the specified securities of the listed entity listed on the SME Exchange.

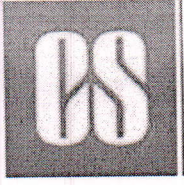
Therefore, in terms of the aforesaid Regulation i.e. Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is not under any obligation to file the Corporate Governance Report as required under Regulation 27(2) for the financial year ended March 31, 2026.

Please find enclosed herewith the Non Applicability of Compliance with Report on Corporate Governance for the Financial year ended March 31, 2026 issued by M/s Neha Mehra and Associates, Practising Company Secretaries.

Kindly take the same on your records.

Thanking you,
For Kandarp Digi Smart BPO Limited

Dimple Jain
Company Secretary &
Compliance Officer
M.No. A66991



NEHA MEHRA & ASSOCIATES

Company Secretaries
Flat No.-330, 6th Floor, Atulya Apartment New Delhi-110078
E-Mail: nehamehraassociates@gmail.com

Date:14/04/2026

To
Kandarp Digi Smart Bpo Limited
GF-22 Hans Bhawan, Bahadur Saha Zafar Marg,
Central Delhi, New Delhi, India, 110002

Subject: Certificate of Non-Applicability of Corporate Governance as per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Dear Sir,

We hereby appraise that pursuant to Regulation 15(2) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as the "SEBI (LODR) 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, 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 apply (hereinafter referred to as the "Corporate Governance- Exemption Provisions") to a Listed entity which has listed its specified securities on the SME Exchange.

Kandarp Digi Smart Bpo Limited (hereinafter referred to as the "Company") Equity Shares are listed on NSE Emerge Platform of National Stock Exchange India Limited (Hereinafter referred to as the "SME Exchange – NSE") and paid up capital and net worth of the listed company for a period of immediately three consecutive financial years in following format:

Financial Year	Paid-up Equity Share Capital (₹ in crore)	Net Worth (₹ in crore)
[FY 2022-23]	8.973	16.88
[FY 2023-24]	8.973	17.93
[FY 2024-25]	8.973	19.64

Accordingly, I, the undersigned, **Neha Mehra**, Practicing Company Secretary of Kandarp Digi Smart Bpo Limited, certify that the compliance with the corporate governance provisions is not applicable to our Company.

For Neha Mehra & Associates
Company Secretary



Neha Mehra
ACS 26134
COP: 12856

Date:14/04/2026

Place:Delhi

UDIN A026134H000092090

Peer Review Certificate No. 6284/2024