

**KANDARP DIGI SMART BPO LIMITED****(Formerly Kandarp Management Services Pvt. Ltd.)**Head Office : Plot No. - 69 & 70, Block-C, Sector-2, Noida - 201301 (U.P.)
Ph. : +0120-4089107, www.kdsbpo.com**19.01.2026**

To
National Stock Exchange
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra East
Mumbai Maharashtra 400051

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

Subject: : Non-Applicability of Corporate Governance Regulation 27(2) as per (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the 3rd Quarter ended on 31st December 2025.

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").

Accordingly, I, the undersigned, Dimple Jain, Company Secretary and Compliance Officer of Kandarp Digi Smart Bpo Limited, certify that the compliance with the corporate governance provisions is not applicable to our Company for the quarter ended 31st December 2025. Consequently, the Company is not required to submit the Corporate Governance Report for the said quarter.

For Kandarp Digi Smart BPO Limited

Dimple Jain
Company Secretary
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