

**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**30.07.2026**

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 1st Quarter ended on 30th June 2026.

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.

- a. The listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of previous financial year.
- b. The 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 30th June 2026. 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
A66991