

Date:- 14.10.2026

To
The Manager
The Listing Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Subject: Submission of certificate of SDD Compliance Certificate under Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

Pushpa Jewellers Limited (SYMBOL/ISIN: PUSHPA/INE154801018)

Dear Sir/ Ma'am,

Please find enclosed the SDD Compliance Certificate, for the Financial Year ended 30th September, 2026. The report has been received from Rahul Srivastava & Co., Practicing Company Secretary. This report is submitted in compliance with Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

Request you to kindly update the same on your record and oblige us.

Thanking You,
FOR PUSHPA JEWELLERS LIMITED

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SMITA MONDAL
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SMITA MONDAL
Company Secretary & Compliance Officer
Membership No. A44279
PLACE : KOLKATA



**STRUCTURED DIGITAL DATABASE (SDD) COMPLIANCE CERTIFICATE
FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026**

[Pursuant to Regulations 3(5) and 3(6) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015]

To,

The Board of Directors

PUSHPA JEWELLERS LIMITED

CIN: L27310WB2009PLC135593

22, East Topsia Road, 4th Floor, FL-4A,

Tirumala, Gobinda Khatick Road,

Kolkata – 700046

I, **Rahul Srivastava**, Practising Company Secretary, have examined the records and information relating to the Structured Digital Database (“SDD”) maintained by **Pushpa Jewellers Limited** for the quarter ended **30th September, 2026**.

Based on the records produced before me and explanations provided by the Company, I hereby certify that:

1. The Company has a Structured Digital Database in place.
2. Appropriate controls exist with respect to access to the SDD.
3. The SDD captures the nature of UPSI along with the date and time of sharing.
4. The database is maintained internally and an audit trail is maintained.
5. The database is represented to be non-tamperable and capable of maintaining records for the prescribed period.
6. During the quarter ended September 30, 2026, the Company reported that no events attracting the definition of UPSI took place, and consequently, no entries were required to be recorded in the SDD as per management.

Based on our review of the system controls, software logs, and representations provided by the Compliance Officer, we certify that the SDD infrastructure was maintained in an automated, non-tamperable, and time-stamped manner throughout the period in compliance with Regulation 3(5) and 3(6) of SEBI (PIT) Regulations, 2015.

Observation

During the verification of the SDD, it was observed that log entry 'UPSI19' was recorded as a test entry. The system logs confirm that this entry was generated live at the instance of the SEBI Inspection Team during their system inspection conducted on 20.07.2026 to demonstrate and verify the software's automated audit trail, time-stamping, and non-tamperability features. Since the database is strictly immutable under Regulation 3(5) of SEBI (PIT) Regulations, 2015, the entry has been retained with this context and does not constitute a substantive compliance failure.

Conclusion

Subject to the aforesaid observations and reconciliation, the Company has maintained a Structured Digital Database in terms of Regulations 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.

For Rahul Srivastava & Co.

Practising Company Secretaries

A Peer Reviewed Firm

Peer Review Certificate No.: 3408/2023

RAHUL
SRIVASTAVA
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RAHUL SRIVASTAVA
Date: 2026.10.12
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Rahul Srivastava

Proprietor

FCS No.: 11828

C.P. No.: 23592

UDIN: F011828H001800758

Place: Kolkata

Date: 09/10/2026



11/7, Ashok Nagar, Tollygunge, Kolkata, West Bengal 700040
8M/9, MIG, Bahadurpur Housing Colony, Patna – 800 026

