



DECLARATION OF NON-APPLICABILITY OF THE COMPLIANCE ON CORPORATE GOVERNANCE

To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Symbol: YASHOPTICS

Sub: Declaration of non-applicability of the compliance on Corporate Governance as required under Regulation 27(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st December, 2025.

Dear Sir / Madam,

This is to inform you that Corporate Governance Report under Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) 2015 is **not applicable** to Yash Optics & Lens Limited.

The Company is claiming exemption under Regulation 15 (2) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as Corporate Governance provisions **shall not apply** to the listed entity which has listed its specified securities on the SME Exchange.

The paid up equity capital and net worth of the Company for the previous three financial years is as follows:

Sr. No	Financial Year	Paid up Capital (In Lakhs)	Net Worth (In Lakhs)
1.	2024-25	Rs. 2476.56	Rs.9036.71
2.	2023-24	Rs. 1,820.40	Rs. 2983.53
3.	2022-23	Rs. 100.00	Rs. 1904.56

Also find enclosed herewith Certificate of Non-applicability of the compliance on Corporate Governance as required under Regulation 27(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on 31st December, 2025 from M/s Avinash Gandhewar & Associates., a Company Secretary in Practice.

We request you to kindly take the same on your record.

YASH OPTICS & LENS LIMITED

(Formerly known as Yash Optics & Lens Private Limited)

34 ABC Kandivli Co Op Industrial Estate Ltd, Govt Ind Estate Charkop Kandivali West, Near Maruti Service Centre, Kandivali West, Mumbai, Maharashtra, India, 400067, India Tel.: 091 86550 69009 / 91373 74566,

Email: Investors@yashopticsandlens.com, CIN: L36101MH2010PLC205889

www.yashopticsandlens.com



Please take the above on your record.

Thanking you,
Yours faithfully,

For Yash Optics & Lens Limited

Adrata Anil Srivastav

Company Secretary cum Compliance Officer

Mem No: A73764

Encl.

1. PCS certificate

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**Avinash Gandhewar
& Associates**

Practicing Company Secretary

NON-APPLICABILITY OF THE COMPLIANCE ON CORPORATE GOVERNANCE

(Pursuant to Regulation 27(2)(A) of SEBI (LODR) Regulations, 2015r/w Section 11-B of SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023)

To,

Yash Optics & Lens Limited

(Formerly known as "Yash Optics & Lens Private Limited")

CIN: L36101MH2010PLC205889

Address: 34 ABC Kandivli Co Op Industrial Estate Ltd, Govt Ind Estate Charkop Kandivali West, Near Maruti Service Centre, Kandivali West, Mumbai, Kandivali West, Maharashtra, India, 400067

Symbol: YASHOPTICS

Sub: Certificate of non-applicability of the compliance on Corporate Governance under Regulation 27(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st December, 2025.

Dear Sir / Madam,

As per Regulation 15 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions as specified in Regulation 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, in respect of:

- a. A 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 the previous financial year.
- b. The listed entity which has listed its specified securities on the SME Exchange.

The Company, Yash Optics & Lens Limited has listed its specified securities on SME platform of National Stock Exchange of India (NSE Emerge). As the Company falls under the ambit of the aforesaid exemption as mentioned above [Point b] therefore, the compliance with the Corporate Governance provisions specified in the aforesaid Regulation shall not be applicable to the Company.




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Opp. ICAD, Byramji Town, Nagpur- 440013

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gpassociates.ngp@gmail.com

The paid-up equity capital and net worth of the Company for the **previous three financial years** is as follows:

Sr. No	Financial Year	Paid up Capital (In Lakhs)	Net Worth (In Lakhs)
1.	2024-25	Rs.2476.56	Rs. 9036.71
2.	2023-24	Rs.1,820.40	Rs. 2983.53
3.	2022-23	Rs. 100.00	Rs. 1904.56

Therefore, the Company is not required to submit the Corporate Governance Report for the quarter ended on December 31st, 2025.

Kindly take the same on your records.

Thanking You,

**For M/s Avinash Gandhewar & Associates
Practicing Company Secretaries**



**CS Avinash Gandhewar
(Proprietor)**

Membership No: 11197

COP No: 16490

UDIN: F011197G003234813

Peer Review Certificate No: 2718/2022

Date: 10/01/2026

Place: Nagpur