CHARMS INDUSTRIES LIMITED

(CIN: L72900GJ1992PLC017494)
Reg. Office: 108-B/109Sampada Building, Mithakhali Six Roads,Opp-Hare Krishna Complex, B/H Kiran Motors, Ahmedabad-380009 Gujarat
Contact No. 09898031513, Website: www.charmsindustries.co.in, E-mail: charmsltd@yahoo.com

To,
BSE LTD
P.J Towers,
Dalal Street,
Mumbai-400 001

Sub: Non-applicability of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on 31st December, 2025
Ref: Scrip Code: 531327

Dear Sir/Madam,

Pursuant to the provision of Regulation 15(2)(a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Company is not having paid-up share capital and Net worth exceeding Rs. 10.00 crores and Rs. 25.00 crores respectively as on March 31, 2025 therefore Corporate Governance provisions are not applicable to the Company for the quarter ended on December 31,2025.

Please find enclosed herewith the Certificate of Non-Applicability of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 signed by compliance officer of the Company accompanied by Certificate from PCS providing details of paid up equity share capital and net worth for the last three consecutive financial years in support of this submission.

A copy of the same is enclosed herewith for your record and perusal.

You are therefore requested to take the same on your record.

Thanking You,

Yours faithfully,
For, **CHARMS INDUSTRIES LIMITED**

SHIVKUMAR RAGHUNANDAN CHAUHAN
Digitally signed by SHIVKUMAR RAGHUNANDAN CHAUHAN
Date: 2026.01.08 18:56:16 +05'30'

SHIVKUMAR CHAUHAN
MANAGING DIRECTOR
DIN: 00841729

Date: 08/01/2026
Place: Ahmedabad

Encl.: As attached.

CHARMS INDUSTRIES LIMITED

(CIN: L72900GJ1992PLC017494)
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Contact No. 09898031513, Website: www.charmsindustries.co.in, E-mail: charmsltd@yahoo.com

To,
BSE LIMITED,
P.J Towers,
Dalal Street,
Mumbai-400 001

Sub: Non-Applicability of Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
Ref: Scrip Code: 531327

Dear Sir,

I, Dileep Panchal, Company Secretary and Compliance Officer of the Company hereby certify that the Paid-up Share Capital of the Company is Rs. **4,10,61,000/-** and the Net Worth of the Company is Rs. **1,84,701/-** as on March 31, 2025. As per Regulation 15(2)(a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and paras C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not apply, in respect of:

a) The listed entity having paid up equity share capital not exceeding Rs.10 crore and Net Worth not exceeding Rs.25 crore, as on the last day of the previous financial year;

Provided that where the provisions of the regulations specified in this regulation becomes applicable to a listed entity at a later date, such listed entity shall comply with the requirements of those regulations within six months from the date on which the provisions became applicable to the listed entity.

Further, Paid-up capital and Net worth of the Company do not exceed Rs. 10.00 Crores and Rs. 25.00 Crores respectively during last 3 (three) previous financial years as shown below in the table:-

Sr. No.	Particulars	Amount in 'Lakhs		
		F.Y. 2024-25	F.Y. 2023-24	F.Y. 2022-23
1.	Paid-up Share Capital	410.61	410.61	41,061.00
2.	Other Equity (Reserves & Surplus)	(408.76)	(394.13)	(380.89)
3.	**Net-Worth as per the Audited Financial Statement [1+2]**	**1.85**	**16.48**	**29.72**

Accordingly, it may be noted that the paid-up share capital of the Company is below Rs. 10 crore and Net Worth of the Company has not exceeded Rs.25 crore, as on March 31, 2025 and hence ***Corporate Governance provisions are not applicable to the Company for the quarter ended on December 31, 2025.***

Place:-Ahmedabad
Date:- 08/01/2026

Thanking You,
For, **CHARMS INDUSTRIES LIMITED**

Dileep Panchal
Digitally signed by Dileep Panchal
Date: 2026.01.08 18:41:12 +05'30'

DILEEP PANCHAL
COMPANY SECRETARY AND COMPLIANCE OFFICER

To,
BSE Limited,
P.J Towers,
Dalal Street,
Mumbai – 400 001

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

Dear Sir,

I, Janki Shah, Practising Company Secretaries hereby certify that provisions of Regulation 27 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to "CHARMS INDUSTRIES LIMITED" (the Company). Furthermore, the Paid-up share capital and Net worth of the Company do not exceed Rs.10.00 Crores and Rs. 25.00 Crores respectively during last 3 (three) previous financial years as shown below in the table:-

Sr. No.	Particulars	Amount in `lakhs		
		F.Y. 2024-25	F.Y. 2023-24	F.Y. 2022-23
1.	Paid-up Share Capital	410.61	410.61	41,061.00
2.	Other Equity (Reserves & Surplus)	(408.76)	(394.13)	(380.89)
3.	**Net-Worth as per the Audited Financial Statement [1+2]**	**1.85**	**16.48**	**29.72**

As the Paid-up capital and Net worth of the Company do not exceed Rs.10.00 Crores and Rs. 25.00 Crores respectively, it is not mandatory for the Company to comply with provisions of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15(2)(a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have certified above on the basis of information and explanations given to us and to the best of our knowledge and belief and on the basis of Audited Financial Statements of the Company.

Date:- 08/01/2026
Place- Ahmedabad

For, M/S. JANKI SHAH &ASSOCIATES
COMPANY SECRETARIES

JANKI VAIBHAVKUMAR SHAH
Digitally signed by JANKI VAIBHAVKUMAR SHAH
Date: 2026.01.08 18:57:38 +05'30'

JANKI SHAH
Proprietor
FCS:13510
COP:10836
UDIN: F013510G003204896
PR. No.1282/2021