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

Date: 22-08-2026

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 30th June, 2026
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, 2026 therefore Corporate Governance provisions are not applicable to the Company for the quarter ended on June 30, 2026.

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 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: 2026.08.22 15:22:31 +05'30'

Shivkumar Chauhan
Managing Director
DIN: 00841729

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

Date: 22-08-2026

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. **41,06,100** and the Net Worth of the Company is Rs. (**18,15,000)** as on March 31, 2026. 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. 2025-26	F.Y. 2024-25	F.Y. 2023-24
1.	Paid-up Share Capital	410.61	410.61	410.61
2.	Other Equity (Reserves & Surplus)	(428.76)	(408.76)	(394.13)
3.	**Net-Worth as per the Audited Financial Statement [1+2]**	**(18.15)**	**1.85**	**16.48**

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, 2026 and hence **Corporate Governance provisions are not applicable to the Company for the quarter ended on June 30, 2026.**

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

SHIVKUMAR RAGHUNANDAN CHAUHAN
Digitally signed by SHIVKUMAR RAGHUNANDAN CHAUHAN
Date: 2026.08.22 15:23:01 +05'30'

Shivkumar Chauhan
Managing Director
DIN: 00841729

Nisarg Sharma & Associates

Company Secretaries

To,
Deputy General Manager
Dept. of Corporate Services,
BSE Limited, P J Towers, Dalal Street,
Mumbai- 400001.

Date: 22nd August, 2026

Subject: Non-applicability Certificate for Corporate Governance for the quarter ended 30th June, 2026.

Name of the Company: Charms Industries Limited ("the Company")

Scrip Code No.: 531327 (BSE)

Dear Sir/Madam,

We hereby certify that, pursuant to Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI (LODR) Regulations, 2015"), the provisions relating to corporate governance specified under Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 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 said "Corporate Governance-Exemption Provisions"), when Listed Company is attaining any of below stated criteria as follows.

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; or

B. Listed entity which has listed its specified securities on the SME Exchange.

Further, pursuant to Regulation 27(2) of the said SEBI (LODR) Regulations, 2015, only applicable listed entities are required to submit the quarterly compliance report on corporate governance in the format specified by SEBI from time to time.

Nisarg Sharma & Associates ★ Ahmedabad COP: 17088 ★ Company Secretaries

G-23 Swayambhu Apartment, Behind Sahajanand College, Azad Road, Ambawadi, Ahmedabad – 380015
Contact No. (M) +91 – 9429617876 **Email Id**: csnisargsharma@gmail.com

Nisarg Sharma & Associates

Company Secretaries

We hereby certify that the paid-up equity share capital of Maitri Enterprises Limited is Rs. 41,06,100/- and the net worth of the Company is Rs. (18,15,000)/- as on 31st March, 2026.

Further, the paid-up equity share capital and net worth of the Company for the last three financial years are as under:

Amount in Lacs

Year	2023-2024	2024-2025	2025-2026
Paid up Capital (Rs.)	410.61	410.61	410.61
Net worth (Rs.)	**(18.15)**	**1.85**	**16.48**

In view of the above, since the Company falls within the ambit of Regulation 15(2)(a) of the SEBI (LODR) Regulations, 2015, the provisions of corporate governance as specified under Regulation 27(2) shall not be applicable to the Company for the quarter ended 30th June, 2026.

Further the said Company undertakes that whenever the abovesaid Exemption Regulations of the said SEBI (LODR), Regulations, 2015 becomes applicable to the company at a later date, the Company will comply with the same within 6 (six) months from the date on which the provision becomes applicable to the Company.

This Certificate is issued for the purpose of submitting the same with BSE Limited and shall not be utilized for any matter other than the aforementioned.

Place: Ahmedabad
Date: 22/08/2026

For, Nisarg Sharma & Associates
Company Secretaries

Nisarg Sharma & Associates ★ Ahmedabad COP : 17088 ★ Company Secretaries

FCS: 14061 CP: 17088
PR. No.: 3941/2023
UDIN: F014061H001187233

G-23 Swayambhu Apartment, Behind Sahajanand College, Azad Road, Ambawadi, Ahmedabad – 380015
Contact No. (M) +91 – 9429617876 **Email Id:** csnisargsharma@gmail.com