PS&A
PARSHWA SHAH & ASSOCIATES
COMPANY SECRETARIES

NON-APPLICABILITY CERTIFICATE FOR CORPORATE GOVERNANCE

(Pursuant to Regulation 27(2) as per
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

FOR THE FINANCIAL YEAR 2026-27

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 said "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 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;

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

The Paid-Up Share Capital and Net Worth of the Company, M/s **Rushabh Precision Bearings Limited** (hereinafter referred to as the said "Company") does not exceed the prescribed limit of Rs. 10 Crore (Rupees Ten Crore Only) and Rs. 25 Crore (Rupees Twenty-Five Crore Only) respectively in the previous three (3) financial years. The table providing the details of the paid-up share capital and net worth of the Company is provided below:

(In Rs.)

Financial Year	Paid up Share Capital	Net Worth
2025-26	9,00,00,000	3,20,11,000
2024-25	9,00,00,000	-1,38,35,000
2023-24	9,00,00,000	-1,08,32,000

In view of above, as M/s Rushabh Precision Bearings Limited is falling under ambit of Regulation 15(2)(A) of the said SEBI (LODR), Regulations, 2015, the Compliance with the provisions of Corporate Governance as specified in Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not be applicable to the Company.

Therefore, it is not required to submit the same by M/s Rushabh Precision Bearings Limited for the Financial Year 2026-27.

PARSHWA SHAH & ASSOCIATES
CP NO 25318
FCS 12149
COMPANY SECRETARIES

Address: D 702, Saransh Arth, Near Rajyash Reeva, Vasna, Ahmedabad – 380007
Phone No.: +91-9978543216 **Email**:parshwa.psassociates@gmail.com

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.

For, Parshwa Shah & Associates,
Company Secretaries

P.B.Shah

CP NO. 25318
FCS 12149
PARSHWA SHAH & ASSOCIATES
COMPANY SECRETARIES

Parshwa Shah
Proprietor
FCS: 12149
COP: 25318
Peer Review Certificate: No: 5656/2024
UDIN: F009559H000981244

Date: 30th July 2026
Place: Ahmedabad