



Date: 09/05/2026

To,
The Listing Compliance Department,
BSE Limited,
P J Towers, Dalal Street,
Mumbai – 400001
Scrip Code: 534809

To,
The Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: PCJEWELLER

Sub.: Annual Secretarial Compliance Report

Dear Sir / Ma'am,

Pursuant to Regulation 24A(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Secretarial Compliance Report of the Company for the financial year ended March 31, 2026.

Kindly take the same on record.

Thanking you,
For **PC Jeweller Limited**

(VIJAY PANWAR)
Company Secretary

Encl.: As above



PC Jeweller Limited

Regd. Office : 2713, 3rd Floor, Bank Street, Karol Bagh, New Delhi-110005 Ph. : 011 - 49714971 Fax : 011 – 49714972

info@pcjeweller.com • www.pcjeweller.com • CIN : L36911DL2005PLC134929

**Secretarial Compliance Report of PC Jeweller Limited for the financial year
ended 31st March 2026**

[Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Board of Directors,
PC Jeweller Limited
CIN - L36911DL2005PLC134929
2713, 3rd Floor,
Bank Street, Karol Bagh,
New Delhi - 110005

I, Randhir Singh Sharma, Proprietor of M/s R S Sharma & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by PC Jeweller Limited ("the **listed entity**"),
- (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report

for the financial year ended 31st March 2026 ("**Review Period**") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not applicable during the Review Period**;
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 – **Not applicable during the Review Period**;

**RANDHIR
SINGH SHARMA**

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**R S SHARMA & ASSOCIATES
COMPANY SECRETARIES**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

(A) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance requirement (Regulations /circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of action	Details of violation	Fine amount	Observations/ remarks of the Practicing Company Secretary	Management Response	Remarks
1	Voting results shall be submitted to the stock exchange, within two working days of conclusion of General Meeting, in the prescribed format as per Regulation 44(3) of SEBI LODR Regulations.	Regulation 44(3) of SEBI LODR Regulations	Delay of 1 day in submission of voting results in XBRL format.	Stock Exchanges	Fine	Non-submission of voting results in XBRL format within the prescribed time.	Rs. 11,800/- (including GST) each by BSE & NSE	Submission of voting results of Postal Ballot Notice dated 10 th July 2025 in XBRL format after the prescribed time.	The Company submitted the voting results in PDF format on 12 th August 2025 i.e. within 2 working days of conclusion of e-voting and in XBRL format on 13 th August 2025. The delay in submission of voting results in XBRL format was inadvertent and not intentional. The Company has already paid the fines to both the exchanges within the prescribed time.	The Company has already done the needful.

(B) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the Secretarial Compliance Report for the year ended	Compliance requirement (Regulations/circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comment of the PCS on the actions taken by the listed entity
1	Non-compliance pertaining to composition of the Board and appointment of Shri Farangi Lal Kansal, Independent	31 st March 2025	Board composition related requirements as per Regulation 17(1) & (1A) of SEBI LODR Regulations.	Non-compliance pertaining to composition of the Board and appointment of Non-Executive Director who has attained the age of 75 years.	The Company has already complied with the applicable requirements and also paid the fines to both BSE & NSE within prescribed time.	The Company has already done the needful.

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	Director, who has attained the age of 75 years.			Both BSE and NSE imposed fines of Rs. 2,17,120/- (including GST) each.		
2	Submission of voting results for Postal Ballot Notice dated 11 th December 2024 after the prescribed time.	31 st March 2025	Voting results shall be submitted to the stock exchange, within two working days of conclusion of General Meeting as per Regulation 44 of SEBI LODR Regulations.	Non-submission of voting results within prescribed time. Both BSE & NSE imposed fines of Rs. 11,800/- (including GST) each.	The delay in submission of voting results was not intentional and due to the circumstances beyond the control of the Company. The Company paid the fines to both BSE & NSE within prescribed time.	The Company has already done the needful.
3	Submission of applications for trading approval with stock exchanges after the prescribed time in relation to equity shares allotted upon conversion of Warrants on 30 th October 2024.	31 st March 2025	An application for trading approval to the stock exchange(s) shall be made within 7 working days from the date of grant of listing approval by the stock exchanges as per SEBI Master Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/00094 dated 21 st June 2023.	Non-submission of applications for trading approval to Stock Exchanges within prescribed time. BSE imposed fine of Rs.23,600/- (including GST) and NSE imposed fine of Rs. 47,200/- (including GST).	The delay in submission of applications for the trading approval was unintentional and due to the circumstances beyond the control of the Company. The Company paid the fines to both BSE & NSE within prescribed time.	The Company has already done the needful.

I hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	-
2	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI. 	Yes	-
3	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The listed entity is maintaining a functional website. Timely dissemination of the documents/ information under a separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website. 	Yes	-
4	Disqualification of Director(s): None of the director(s) of the listed entity are disqualified under Section 164 of Companies Act, 2013	Yes	-

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5	Details related to subsidiaries of listed entity have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes	The listed entity does not have any material subsidiary.
6	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations.	Yes	-
7	Performance Evaluation: The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	-
8	Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/ rejected by the Audit Committee.	Yes NA	- NA
9	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations within the time limits prescribed thereunder.	Yes	-
10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ director/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	BSE & NSE imposed fines of Rs. 11,800/- (including GST) each for delayed submission of voting results of Postal Ballot Notice dated 10 th July 2025 in XBRL format. The Company paid the fines to both the exchanges within the prescribed time.
12	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no such event in the listed entity during the Review Period and it does not have any material subsidiary.
13	Additional Non-compliances, if any: No additional non-compliances observed for any of the SEBI regulation/circular/guidance note etc. except as reported above.	Yes	-

R S SHARMA & ASSOCIATES COMPANY SECRETARIES

We further report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2)(za) of the SEBI LODR Regulations.

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A(2) of the SEBI LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For **R S Sharma & Associates**
Company Secretaries

**RANDHIR
SINGH SHARMA**

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RANDHIR SINGH SHARMA
Date: 2026.05.09 13:37:34
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Place: Delhi
Date: 09/05/2026

(RANDHIR SINGH SHARMA)
Proprietor
CP No.: 3872, Mem No.: FCS2062
Peer Review No.: 5023/2023
UDIN: F002062H000318884