

April 2, 2024

**DM-Corporate Services
BSE Limited**

P. J. Towers, Dalal Street
Fort, Mumbai – 400 001

Ref: Scrip Code 543536 (SME)

Re: Non-Applicability of Annual Secretarial Audit Report for Year ended 31st March 2024

Respected Sir or Madam,

This is to inform you that the provision of Annual Secretarial Audit Report for the year ended 31st March 2024 under Regulation 24(A) of SEBI (Listing Obligations and Disclosures Requirements) (Amendments) Regulation, 2018 is not applicable to the Company.

Further we would like to inform you that as per Regulation 15(2) (b) of SEBI (Listing Obligations and Disclosures Requirements), the compliance with Corporate Governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clause (b) to (i) of sub-regulation (2) of Regulation 46 and para C, D and E of schedule V shall not apply in respect of:

1. The listed entity having Paid-up Capital not exceeding ₹ 10.00 Crore.
2. The listed entity whose specified securities are listed on SME Exchange platform.

Since our company is listed on SME Board of BSE, therefore compliance as per Regulation 24(A) of SEBI LODR Regulations, 2015 is not applicable to our Company for the Year ended March 31, 2024.

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

Thanking You,

Yours Faithfully,

For **SILVER PEARL HOSPITALITY & LUXURY SPACES LTD.**

RAJESH KUMAR NEGI

DIN: 08131019

MANAGING DIRECTOR