



YAASHVI JEWELLERS LIMITED

(formerly known as "Yaashvi Jewellers Private Limited")

CIN: U27200RJ2016PLC056519

GST NO: 08AAACY8478P1Z9

Date: 08/05/2026

To,

Smart Horizon Capital Advisors Private Limited

(Formerly Known as Shreni Capital Advisors Private Limited)

B/908, Western Edge II, Kanakia Space, Behind metro mall,

Off Western Express Highway, Magathane, Borivali East,

Mumbai – 400066, Maharashtra, India.

(The "Lead Manager")

Dear Sir(s),

Proposed Initial Public Offer ("IPO") of Yaashvi Jewellers Limited (Formerly known as Yaashvi Jewellers Private Limited)

Sub: List of Material Outstanding dues to MSME & Other than MSME Creditors

The Board of Directors of our Company considers dues exceeding ten percent of our Company's total Trade payable as per Restated Financial statements, to small scale undertakings and other creditors as material dues for our Company.

The trade payables for the period ended on March 31,2026, were ₹52.58 Lakhs. Accordingly, a creditor has been considered 'material' if the amount due to such creditor exceeds 10% of trade payables. This materiality threshold has been approved by our Board of Directors pursuant to the resolution passed on December 15, 2025. Based on these criteria, details of outstanding dues owed as on March 31,2026, by our Company to material creditors are set out below:

(₹ in Lakhs)		
Particulars	Number of creditors	Amount Involved
Dues to Micro and Small & Medium Enterprises Creditors	2	20.32
Due to other Creditors	2	17.95
Total	4	38.27

Note: The dues to Micro and Small Enterprises have been paid within the period specified under Section 15 of the Micro, Small and Medium Enterprises Development Act, 2006, and there is no interest payable under Section 16 of the said Act as on March 31,2026.

Ph. No. 0141-2572059, 0141-2575510, 09509306098

Email: info@yaashvijewellers.com website: www.yaashvijewellers.com

Registered Office: Plot No. 486 Nemi Sagar Colony Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Retail Outlet and Administrative Office: 867, Ganga Mata Ki Gali, Gopal Ji Ka Rasta, Jaipur, Rajasthan-302003

Factory: P. No. F-19 (West Part), VKI Area, Road No. 2, Jaipur, Rajasthan, 302012



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List of material creditors is as follows:

(₹ in Lakhs)

Particulars	O/s Balance as on March 31, 2026
MSME Creditors	
TJ Gold	13.36
SS Hallmarking Center	6.96
Other than MSME Creditors	
Swaroop Narain Satish Kumar Goyal	11.98
SSA Jewellers	5.97
Total	38.27

Yours faithfully,

For Yaashvi Jewellers Ltd.
For YAASHVI JEWELLERS LIMITED

Director

Ankit Aggarwal
Whole-Time Director
DIN: 06568063



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