

January 31, 2025

To
National Stock Exchange of India Ltd
Emerge SME Platform,
Exchange Plaza, Plot No. C/1, Block - G,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051

NSE Symbol:- BIRDYS

ISIN: INE0PC901019

Subject: Clarification on Financial results submitted is not as per format prescribed by SEBI – Non-submission of Disclosure for utilization of issue proceeds.

Ref- Email dated-25.01.2025 received from NSE.

Dear Sir/Madam,

We hereby provide our clarification in response to your query: -

“Financial results submitted is not as per format prescribed by SEBI – Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE is not attached as per NSE/CML/2024/23 Dated September 05, 2024.”

In this regard, we state as under:

1. The Company came out with the Initial Public Offering of Rs. 1647.36 lacs and the Equity Shares got listed on the SME Platform of the National Stock Exchange of India Limited on April 23, 2024;
2. The first half year post listing of equity shares was September 30, 2024;
3. The Audit Committee and the Board of Directors of the Company at their respective meetings held on October 10, 2024, approved the financial results for the six months period ended September 30, 2024. The results in the prescribed format were submitted by our Company on the NEAPS Portal.
4. As regards the query of the Exchange for utilisation certificate to be provided along with the results, in terms of Circular issued by your goods offices bearing No. NSE/CML/2024/23 dated September 05, 2024, we would like to inform you that the proceeds of the Issue was fully utilised as per the Object of the Issue and the said disclosure pursuant to the Regulation 32(8) of SEBI Listing Regulations, 2015, was also submitted on the NEAPS Portal vide letter

dated November 13, 2024, i.e. within 45 days of the completion of the half year ended September 30, 2024. Copy of the filing for Statement of Deviation is available on the following link

https://nsearchives.nseindia.com/corporate/BIRDYS_13112024180445_Regulation32_Statementof_Deviation.pdf

Further, pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD1/162/2019 dated December 24, 2019 and NSE Circular No. NSE/CML/2024/23 dated September 5, 2024, submission of disclosure for utilization of issue proceeds is applicable to the Company, until the issue proceeds have been fully utilized and since our Company had already utilized the issue proceeds till September 30, 2024 it was intimated through the specific tab under Announcement on the NEAPS Portal.

Copy of the announcement made in respect of the utilisation fund is attached for your ready reference.

This is for your records and further dissemination.

Thanking You,

Yours faithfully,

For **Grill Splendour Services Limited**

VANDANA SRINIDHI RAO

Digitally signed by VANDANA SRINIDHI RAO
Date: 2025.01.31 19:15:37 +05'30'

Vandana Rao
Whole-Time Director
DIN: 06395396

GRILL SPLENDOUR SERVICES LIMITED
(Formally known as Grill Splendour Services Pvt.Ltd)



November 13, 2024

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE Symbol: BIRDYS

Dear Sir,

Sub: **Statement of Deviation(s) or Variation (s) of funds raised through Initial Public Offer for the half year ended September 30, 2024**

Dear Sir,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offer by the Company during the half year ended September 30, 2024 as per Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 is attached as **Annexure A.**

Thanking you,

Yours sincerely,

FOR GRILL SPLENDOUR SERVICES LIMITED

VANDANA
SRINIDHI RAO
VANDANA SRINIDHI RAO
CHAIRPERSON & WHOLE TIME DIRECTOR
DIN: 06395396

Digitally signed by VANDANA
SRINIDHI RAO
Date: 2024.11.13 17:49:10 +05'30'

Annexure A.

Statement of Deviation / Variation in utilization of funds raised

Name of listed entity	Grill Splendour Services Limited
Mode of Fund Raising	Public Issue (IPO)
Date of Raising Funds (13,72,800 Equity Shares Face Value Rs. 10/- each at a premium of Rs. 110/- each)	April 23, 2024
Amount Raised	1,647.36 Lakhs
Report filed for Half year ended	30-09-2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/ Variation in use of funds Raised	NO
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after No Comments review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds has been raised and where there has been deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation (Rs. in Lakhs)	Modified allocation if any	Funds Utilised till September 30, 2024 (Rs. in Lakhs)	Unutilized amount (Rs. in Lakhs) September 30, 2024	Amount of Deviation/ Variation for the half year ending according to applicable object	Remarks if any
Offer Expense	Not Applicable	37.36	Not Applicable	37.36	NIL	NIL	No Deviation

GRILL SPLENDOUR SERVICES LIMITED
(Formally known as Grill Splendour Services Pvt.Ltd)



Funding additional working capital requirements	Not Applicable	100	Not Applicable	100	NIL	NIL	No Deviation
Pre-payment/Repayment, in full or part, of certain outstanding borrowings availed by our Company	Not Applicable	1,115	Not Applicable	1,115	NIL	NIL	No Deviation
General Corporate Purposes	Not Applicable	395	Not Applicable	395	NIL	NIL	No Deviation

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

FOR GRILL SPLENDOUR SERVICES LIMITED

VANDANA
SRINIDHI RAO

Digitally signed by VANDANA
SRINIDHI RAO
Date: 2024.11.13 17:49:40 +05'30'

VANDANA SRINIDHI RAO
CHAIRPERSON & WHOLE TIME DIRECTOR
DIN: 06395396