



CPS Shapers Limited
(Formerly known as CPS Shapers Private Limited)
CIN: L18109MH2012PLC231749
201-204 2nd Floor Swamini Industrial Estate No.3,
Opp. Varun Industries, Nanal Nagar, Waliv,
Vasai East, Thane 401 208, Maharashtra, India.
Tel: 0250 2451001/2, 3246049 | **Fax:** 0250 2451004.
Email: cs@dermawear.co.in | www.cpsshapersltd.com

Dated: **May 29, 2026**

To,

The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East)
Mumbai 400051

ISIN: **INE0QBU01012**

Symbol: **CPS**

Subject: **Revised Certificates for Utilization of Preferential Issue proceeds**

Dear Sir/Ma'am,

This is with reference to the Certificate for Utilization of issue Proceeds submitted yesterday to the Stock Exchange. In this regard, there was typographical errors in Certificates of utilization of Preferential Issue Proceeds. Please find attached herewith the Revised Certificates of utilization of Preferential Issue Proceeds.

Kindly take the same on your records.

Thanking you,
Yours Faithfully,

For CPS Shapers Limited
(Formerly known as CPS Shapers Private Limited)

Bhawna Kumar
Whole Time Director
DIN: 03587088

Encl: **As above**

HEAD OFFICE:

726, 7th Floor, D - Wing, Neelkanth Business Park, Near Bus Depot, Vidyavihar (West), Mumbai - 86. Maharashtra (INDIA).
Office : +91 22 3101 0592 • Ph no. +91 9769134554
Email : info@vbaconsult.com • Website: www.vbaconsult.com
GSTIN NO. : 27AAPFV6885P1ZS

Certificate for Utilization of Proceeds of Preferential Issue through Private Placement Offer

This certificate is being issued to **M/s. CPS Shapers Limited** (formerly referred to as *CPS Shapers Private Limited*) (hereinafter referred as "the Company"), a Public Limited Company, Listed on SME Platform of National Stock Exchange of India (NSE) and registered under the Companies Act, 1956 vide Corporate Identification Number L18109MH2012PLC231749 and having its registered office 201-204, 2nd Floor Swamini Industrial Estate, No 3, Opp Varun Industries, Nanal Nagar, Waliv, Vasai (East), Thane, Maharashtra-401208.

On the basis of the examination and verification of the books of accounts, information and documents being provided by **M/s. CPS Shapers Limited**, we hereby certify that the Company has fully utilized proceeds of Preferential Issue through Private Placement Offer made by the Company on 31st January, 2025, as per Objects of the issue till 31st March, 2026, which is detailed as follows:

Utilization of Proceeds of Preferential Issue through Private Placement Offer till 31st March, 2026:

(Rs. in Lakhs)

S. No.	Objects of the Preferential Issue	Amount received from Preferential Issue	Amount utilised till March 31, 2026	Amount unutilised till March 31, 2026	Remarks
1	Working capital Requirements, Sales promotion, Opening Franchisee Outlets and General Corporate Purpose	500.04	500.04	-	The proceeds of Preferential issue have been utilised as per Objects of the Preferential Issue.
	Total	500.04	500.04	-	-

We hereby state that the above values are true and correct to the best of our knowledge and information.

Managements' responsibilities for the statement

- The aforesaid details including the creation and maintenance of all accounting and other records supporting its contents, is solely responsibility of Management of the Company. The Company's Management is responsible for the designing, implementing and maintaining internal control to

the preparation and presentation of the statement, and applying and appropriate basis of preparation and making estimates that are reasonable in the circumstances.

2. The Management is also responsible for ensuring that the Company complies with the other requirements.

Practitioner's Responsibility

3. It is our responsibility to report the Utilization of Proceeds from Preferential Issue through Private Placement of the Company based on our examination of the records maintained by the Company and other allied records provided by the Company.
4. We conducted our examination in accordance with the Guidance Note on Reports or Certificate for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Notes requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
5. We have complied with the relevant applicable requirements of standard on Quality Control (SQC) 1, Quality Control for Company' s that perform Audits and Reviews of Historical Information, and Other Assurance and Related Services Engagement.

Opinion

6. The Company has fully utilized amount of **Rs. 500.04 Lakhs** as proceeds of Preferential Issue through Private Placement till 31st March, 2026 as per the stated objects of the Issue.

Restriction on Use

7. This certificate has been prepared at the request of **M/s. CPS Shapers Limited** solely in relation to the filing of certificate for utilization of proceeds of Preferential Issue through Private Placement as per the objects disclosed. The said certificate is required to be submitted with the National Stock Exchange of India (NSE) in accordance with the Circular No. NSE/CML/2024/23 dated 5th September, 2024. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or any other party to whom it is shown or into whose hands it may come without our prior consent in writing.
8. We further state that there is no conflict of interest and that we are the Statutory Auditors of the Company and in no capacity connected with the Company. This certificate is issued at specific request received from **M/s. CPS Shapers Limited**. We shall not be liable to the Company,

Bankers or to any other concerned, for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For M/s. Vinay Bhushan & Associates
Chartered Accountants
Firm Registration Number 130529W

CA. Vinay Bhushan

Partner

Membership No. 502632

UDIN: 26502632G CZ FZ 4312

Place: Mumbai

Date: 28th May, 2026



**Certificate for Utilization of Proceeds of Preferential Issue
through Private Placement Offer**

This certificate is being issued to **M/s. CPS Shapers Limited** (formerly referred to as *CPS Shapers Private Limited*) (hereinafter referred as "the Company"), a Public Limited Company, Listed on SME Platform of National Stock Exchange of India (NSE) and registered under the Companies Act, 1956 vide Corporate Identification Number L18109MH2012PLC231749 and having its registered office 201-204, 2nd Floor Swamini Industrial Estate, No 3, Opp Varun Industries, Nanal Nagar, Waliv, Vasai (East), Thane, Maharashtra-401208.

On the basis of the examination and verification of the books of accounts, information and documents being provided by **M/s. CPS Shapers Limited**, we hereby certify that the Company has fully utilized proceeds of Preferential Issue through Private Placement Offer made by the Company on 18th November, 2025, as per Objects of the issue till 31st March, 2026, which is detailed as follows:

Utilization of Proceeds of Preferential Issue through Private Placement Offer till 31st March, 2026:

(Rs. In Lakhs)

S. No.	Objects of the Preferential Issue	Amount received from Preferential Issue	Amount utilised till March 31, 2026	Amount unutilised till March 31, 2026	Remarks
1	For Working Capital	501.75	501.75	-	The proceeds of Preferential issue have been utilised as per Objects of the Preferential Issue.
	Total	501.75	501.75	-	-

We hereby state that the above values are true and correct to the best of our knowledge and information.

Managements' responsibilities for the statement

- The aforesaid details including the creation and maintenance of all accounting and other records supporting its contents, is solely responsibility of Management of the Company. The Company's

the preparation and presentation of the statement, and applying and appropriate basis of preparation and making estimates that are reasonable in the circumstances.

2. The Management is also responsible for ensuring that the Company complies with the other requirements.

Practitioner's Responsibility

3. It is our responsibility to report the Utilization of Proceeds from Preferential Issue through Private Placement of the Company based on our examination of the records maintained by the Company and other allied records provided by the Company.
4. We conducted our examination in accordance with the Guidance Note on Reports or Certificate for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Notes requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
5. We have complied with the relevant applicable requirements of standard on Quality Control (SQC) 1, Quality Control for Company' s that perform Audits and Reviews of Historical Information, and Other Assurance and Related Services Engagement.

Opinion

6. The Company has fully utilized amount of **Rs. 500.04 Lakhs** as proceeds of Preferential Issue through Private Placement till 31st March, 2026 as per the stated objects of the Issue.

Restriction on Use

7. This certificate has been prepared at the request of **M/s. CPS Shapers Limited** solely in relation to the filing of certificate for utilization of proceeds of Preferential Issue through Private Placement as per the objects disclosed. The said certificate is required to be submitted with the National Stock Exchange of India (NSE) in accordance with the Circular No. NSE/CML/2024/23 dated 5th September, 2024. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or any other party to whom it is shown or into whose hands it may come without our prior consent in writing.
8. We further state that there is no conflict of interest and that we are the Statutory Auditors of the Company and in no capacity connected with the Company. This certificate is issued at specific request received from **M/s. CPS Shapers Limited**. We shall not be liable to the Company,

Bankers or to any other concerned, for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For M/s. Vinay Bhushan & Associates
Chartered Accountants
Firm Registration Number: 130529W

CA. Vinay Bhushan
Partner

Membership No. 502632

UDIN: 26502632G CZFZ14318

Place: Mumbai

Date: 28th May, 2026


