Purple United Sales Limited
Corporate Office: Tower 2, Ground Floor, Candor TechSpace, Plot No. 20 & 21, Sector 135, Noida, Uttar Pradesh 201304
Ph: +91-9667792635/ 36, Email: info@purpleunited.com

Date: 06th November, 2026

The Manager – Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051

NSE SYMBOL: PURPLEUTED
ISIN: INE0P5R01014

Sub.: Outcome of Board Meeting under Regulations 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We would like to inform you that pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors (the "Board") of the Company at its meeting held on 06th November, 2026, inter alia, considered and approved the following:

1. Un-audited financial results of the Company for the half year ended 30th September, 2026, ("Financial Results"), duly reviewed by the Audit Committee. Copy of the aforesaid un-audited financial results alongwith the Limited Review Report thereon is enclosed herewith as **Annexure - 1**.

This is to further inform that, pursuant to the applicable provisions of SEBI Listing Regulations, read with NSE Master Circular No. NSE/CML/2026/10 dated 30th April, 2026, a certificate from the Statutory Auditor certifying the utilisation of proceeds raised through the Public Issue is enclosed herewith as **Annexure – 2.**

2. Approval for issuance of Non-Convertible Debentures for an amount not exceeding Rs. 25 Crore (Rupees Twenty-Five Crore Only) in one or more tranches on private placement basis.

The relevant details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 ("SEBI Master Circular") are enclosed herewith as **Annexure – 3.**

Furthermore, the trading window for dealing in the securities of the Company shall open for all Designated Persons and their immediate relatives with effect from 08th November, 2026.

The meeting of the Board of Directors commenced at 04:00 p.m. and concluded at 4:35 p.m.

This disclosure will also be hosted on the Company's website viz. www.purpleunited.com.

You are requested to kindly take the above information on records.

Thanking you,

Yours faithfully,

For **Purple United Sales Limited**

AYATI GUPTA Digitally signed by AYATI GUPTA Date: 2026.11.06 16:55:59 +05'30'

Ayati Gupta
Company Secretary

Encl.: As above

NGMKS & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on Half yearly Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors
Purple United Sales Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Purple United Sales Limited** ("the Company") for half year ended 30th September 2026 ("the statement") being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2. The statement is the responsibility of the Company's Management and has been approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 " Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of SEBI (Lising Obligation and Disclosure Requirements) Regulation, 2015.Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standards on Review Engagement (SRE) 2410 "Review of interim Financial Information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquires of company personnel and analytical procedure applied to financial data and thus provide less assurance than we audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N

Nitin Goyal
Partner
Membership No 517698
Place: New Delhi
Date: 06th November, 2026
UDIN: 26517698IVWZTR1406

***Head Office Address:** D-65,Flatted Factory Complex, Jhandewalan, New Delhi – 110055
***Ph:** +91-1145652955 ***Email:** ca.nitingoyal@gmail.com, ***Website:** www.ngmks.in
***Other Offices:** Mumbai I Noida I Ahmedabad I Rajkot

PURPLE UNITED SALES LIMITED
Statement of standalone un-audited financial results for half year ended 30th September, 2026
(CIN: L51909DL2014PLC271636)
(All amount in lakhs INR unless otherwise stated)

S. No.	Particulars	For the half-year ended			For the year ended	
		30th September,2026	31st March, 2026	30th September,2025	31st March, 2026	31st March, 2025
		(un-audited)	(un-audited)	(un-audited)	(Audited)	(Audited)
	Income					
I	Revenue from operations	12,366.23	10,990.45	6,072.76	17,063.21	10,312.75
II	Other income	94.93	60.90	29.34	90.24	2.76
III	**Total Income (I+II)**	**12,461.16**	**11,051.35**	**6,102.10**	**17,153.45**	**10,315.51**
IV	**Expenses**					
(a)	Purchase of traded goods	6,023.39	7,709.70	4,736.87	12,446.57	6,005.08
(b)	Changes in inventories of traded goods	(953.40)	(3,354.15)	(2,221.86)	(5,576.01)	(779.91)
(c)	Employee benefits expenses	1,571.92	1,330.13	870.22	2,200.36	982.88
(d)	Other expenses	3,350.46	2,995.09	1,428.65	4,423.74	2,034.38
	Total expenses (IV)	**9,992.37**	**8,680.77**	**4,813.88**	**13,494.66**	**8,242.44**
V	**Earnings before interest, tax, depreciation and amortization (III-IV)**	**2,468.79**	**2,370.58**	**1,288.22**	**3,658.80**	**2,073.07**
VI	Depreciation and amortization expenses	422.89	388.94	252.98	641.92	181.23
VII	Finance costs	963.69	587.23	384.50	971.73	483.98
VIII	**Profit Before Tax and exceptional and prior period items (V-VI-VII)**	**1,082.21**	**1,394.41**	**650.74**	**2,045.15**	**1,407.87**
IX	**Tax expenses**					
	Current tax	321.07	516.84	171.10	687.94	411.46
	Deferred Tax Liabilities/Assets	(47.61)	(136.57)	(25.67)	(162.24)	(51.03)
	Total tax expenses (IX)	**273.46**	**380.27**	**145.43**	**525.70**	**360.43**
X	**Profit after tax before exceptional and prior period items (VIII-IX)**	**808.75**	**1,014.14**	**505.31**	**1,519.46**	**1,047.44**
XI	Exceptional and prior period items	-	-	-	-	-
XII	**Profit after tax, exceptional and prior period items (X-XI)**	**808.75**	**1,014.14**	**505.31**	**1,519.46**	**1,047.44**
	Earning per equity Share of Face value @ Rs 10/- each					
	Basic (INR)	8.42	10.55	5.26	15.81	13.59
	Diluted (INR)	8.42	10.55	5.26	15.81	13.59

For and on behalf of the board of directors
PURPLE UNITED SALES LIMITED

Jatinder Dev Seth
Managing Director
DIN: 06944942
Place: Noida
Date: 06th November 2026

PURPLE UNITED SALES LIMITED
Statement of un-audited assets and liabilities as at 30th September, 2026
(CIN: L51909DL2014PLC271636)
(All amount in lakhs INR unless otherwise stated)

Particulars	As at 30th September, 2026	As at 31st March, 2026
EQUITY AND LIABILITIES		
SHAREHOLDER'S FUND		
Share capital	960.98	960.98
Reserves and surplus	7,420.44	6,611.70
	8,381.42	**7,572.68**
SHARE APPLICATION MONEY PENDING ALLOTMENT	**160.90**	-
NON- CURRENT LIABILITIES		
Long-term Borrowings	1,208.63	1,292.14
Deferred Tax Liablities (Net)	-	-
Other long term liabilities	1,498.73	1,271.51
Long- term provisions	107.67	89.82
	2,815.03	**2,653.47**
CURRENT LIABILITIES		
Short-term Borrowings	13,821.44	8,392.33
Trade payables		
(a) total outstanding dues of micro and small enterpises	406.60	906.36
(b) total outstanding dues of creditors other than micro and small enterpises	753.36	415.76
Other current liabilities	2,596.83	2,175.39
Short-term provisions	1,396.56	1,081.34
	18,974.79	**12,971.18**
TOTAL	**30,332.14**	**23,197.33**
ASSETS		
NON- CURRENT ASSETS		
Property, Plant & Equipments	2,887.66	3,158.46
Non- current Investments	22.50	-
Deferred Tax Assets (Net)	311.18	263.57
Long- term loans & advances	-	8.46
Other Non-Current Assets	1,737.17	1,186.33
	4,958.51	**4,616.82**
CURRENT ASSETS		
Inventories	8,267.00	7,313.60
Trade Receivables	6,798.44	5,962.71
Cash and Bank Balances	2,493.39	1,270.47
Short Term Loan and Advances	9.66	20.23
Other Current Assets	7,805.14	4,013.50
	25,373.63	**18,580.51**
TOTAL	**30,332.14**	**23,197.33**

For and on behalf of the board of directors
PURPLE UNITED SALES LIMITED

Jatinder Dev Seth
Managing Director
DIN: 06944942
Place: Noida
Date: 06th November 2026

PURPLE UNITED SALES LIMITED
Un-audited cash flow statement for the half year ended 30th September, 2026
(CIN: L51909DL2014PLC271636)
(All amount in lakhs INR unless otherwise stated)

Particulars	For the half year ended 30th September, 2026	For the half year ended 30th September, 2025
Cash flow from operating activities		
Profit before tax	**1,082.21**	**650.74**
Adjustment for:		
Depreciation and amortisation	422.89	252.98
Non-Current Provision For Gratuity	17.85	-
Finance costs	963.69	384.50
Provision for Interest on MSME	1.51	-
Operating profit before working capital changes	**2,488.15**	**1,288.22**
Movements in working capital:		
Decrease/(Increase) in Inventories	(953.40)	(2,213.32)
Decrease/(Increase) in Trade receivables	(835.73)	787.93
Decrease/(Increase) in Short Term Loans & Advances	3.70	(11.16)
Decrease/(Increase) in Long Term Loans & Advances	8.46	-
Decrease/(Increase) in Other Non-Current Assets	(550.84)	(439.42)
Decrease/(Increase) in Other Current Assets	(1,820.34)	399.80
(Decrease)/Increase in Other Current Liabililites	421.44	207.10
(Decrease)/Increase in Trade Payables	(162.16)	648.84
(Decrease)/Increase in Short Term Provisions	-	(96.37)
(Decrease)/Increase in Long Term Provisions	-	91.41
(Decrease)/Increase in Other Long Term Liabilities	227.22	178.51
Cash generated from/(used in) operations	**(3,661.65)**	**(446.68)**
Direct taxes paid	(0.51)	(150.00)
Net cash flow from/(used in) operating activities after working capital changes (A)	**(1,174.01)**	**691.54**
Cash flow from investing activities		
Less: Purchase of fixed asstes including intangible, capital work-in progress	(152.08)	(1,096.64)
Less: Advance made for Purchase of Fixed Assets	(1,971.30)	(413.26)
Less: Purchase of Current Investment	-	(45.00)
Less: Purchase of Non Current Investment	(22.50)	-
Net cash flow used in investing activities (B)	**(2,145.88)**	**(1,554.90)**
Cash flow from financing activities		
Add: Proceed from Share Application Money Pending Allotment	160.90	-
Add: Proceed from Long Term Borrowing	(83.51)	(274.94)
Add: Proceed from Short Term Borrowing	5,429.11	1,771.81
Less: Interest Paid	(963.69)	(384.50)
Net cash flow from/(used in) financing activities (C)	**4,542.81**	**1,112.36**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	1,222.92	249.00
Cash and cash equivalents at the beginning of the year	1,270.47	78.92
Cash and cash equivalents at the end of the year	**2,493.39**	**327.92**
Components of cash and cash equivalents		
Cash in hand	97.96	49.66
With banks - In current account	175.68	278.27
Bank deposits with more than twelve months maturity	2,219.75	-
Cash and cash equivalents	**2,493.39**	**327.92**

For and on behalf of the board of directors
PURPLE UNITED SALES LIMITED

Jatinder Dev Seth
Managing Director
DIN: 06944942
Place: Noida
Date: 06th November 2026

PURPLE UNITED SALES LIMITED
Notes on unaudited standalone financial results for the half year ended 30th September, 2026
(CIN: L51909DL2014PLC271636)

1 The above results, published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 06, 2026.

The financial results have been prepared in accordance with the Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, issued by the Ministry of Corporate Affairs, and the amendments thereto.

2 As per the notification issued by the Ministry of Corporate Affairs dated February 16, 2015, companies whose securities are listed on the SME Platform, as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempt from the mandatory requirement of adoption of Ind AS.

3 During the Period, pursuant to the decision of the Board of Directors at its meeting held on 8th October 2026, and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company issued and allotted 5,28,500 convertible warrants on a preferential basis to Promoter and Non-Promoter entities at a price of Rs. 360 per warrant (including a premium of Rs. 350 per warrant). The Company has received 25% of the issue price as upfront application money, amounting to Rs. 475.65 Lakhs. The balance 75%, amounting to Rs. 1,426.95 Lakhs, is payable on exercise of the option. Each warrant is convertible into one equity share of face value Rs. 10 each within 18 months from the date of allotment, in accordance with applicable laws.

4 During the Period, pursuant to the decision of the Board of Directors at its meeting held on 8th October 2026, and in accordance with the approval of shareholders by special resolution passed at the Annual General Meeting held on 15th September 2026, the in-principle approval of the National Stock Exchange of India Limited dated 28th September 2026, and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company issued and allotted 7,81,750 equity shares of face value Rs. 10 each on a preferential basis to Non-Promoter / Public category allottees at a price of Rs. 360 per share (including a premium of Rs. 350 per share), aggregating to Rs. 2,814.30 Lakhs. The entire consideration has been received by the Company. The shares rank pari passu with the existing equity shares of the Company in all respects, including dividend and voting rights, and are subject to lock-in as prescribed under Regulation 167 of the SEBI ICDR Regulations, 2018. Accordingly, the issued, subscribed and paid-up share capital increased by Rs. 78.18 Lakhs and securities premium increased by Rs. 2,736.13 Lakhs.

5 Purple United Sales Limited has received an amount of Rs. 3,281.04 lakhs as gross proceeds from the Fresh IPO issue of equity shares dated December 18, 2024. The net proceeds, after deducting issue-related expenses, are proposed to be utilized as stated in the objects of the issue, and the utilization thereof is summarized below:

Objects as started In the offer document	Projected utilization in the offer document	Actual utilization of funds till 30th September, 2026	Balanced amount to be utilized	Deviation and variation, if any
Issue Expenses	388.03	388.03	NIL	NIL
Working capital requirements	1,800.00	1,800.00	NIL	NIL
Expenditure for opening new stores	535.40	535.40	NIL	NIL
General Corporate Purpose	557.61	557.61	NIL	NIL
Total	3,281.04	3,281.04	NIL	NIL

6 The Company is engaged in the business of trading of lifestyle products. Its operations are located and conducted within India. Since the Company's business activities primarily fall within a single business and geographical segment, no separate disclosure is required under Accounting Standard (AS) 17 – "Segment Reporting", issued by the Institute of Chartered Accountants of India.

7 There were no investor complaints received during the period under review.

8 There were no exceptional or extraordinary items during the reporting periods.

9 The figures for the corresponding previous half year/annual periods have been regrouped/reclassified, wherever necessary, to make them comparable with the current period figures.

10 The results will be available on the Company's website "www.purpleunited.com" and at the stock exchange website of NSE Limited "www.nseindia.com".

For and on behalf of the board of directors
PURPLE UNITED SALES LIMITED



Jatinder Dev Seth
Managing Director
DIN: 06944942
Place: Noida
Date: 06th November 2026

NGMKS & ASSOCIATES
Chartered Accountants

To,
The Board of Directors
Purple United Sales Limited

Subject: Chartered Accountants report on utilization of net offer proceeds received through the SME IPO consequent to the public issue of Purple United Sales Limited through the SME Initial Public Offer ("IPO") as on 30th September, 2026

1. We, NGMKS & Associates, Chartered Accountants, Statutory Auditors of the M/s. Purple United Sales Limited ("the Company"), having its Registered Office at Khasra No 55/14 & 55/15, Mundka, Near Rani Khera Road, Delhi-110041, have received a request from the company for providing a report on statement (Annexure A) of utilization of net offer Proceeds of Rs. 2,893.01 lakhs received through the IPO out of total gross proceeds of Rs. 3,281.04 lakhs fresh issue of 26.04 Lakhs Equity Shares of face value of Rs. 10/- each (hereinafter referred to as "the statement") in accordance with the terms of utilization included in the prospectus to the Initial Public Offering dated December 13, 2024.

Management's Responsibility for the statement

2. The preparation of the statement is the responsibility of the Management of "the Company". The Management of "the Company" is responsible for the maintenance of the proper books of accounts and such other records, as necessary. This responsibility includes designing, implementation and maintenance of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation; and making estimates that are reasonable in circumstances.

3. The management of the Company is responsible for ensuring:
   a) utilization of funds for the purpose these have been raised; and
   b) The adherence to the provision of the Companies Act, 2013 and all the applicable guidelines/regulations specified by the Securities and Exchange Board of India ("SEBI") and the Ministry of Corporate Affairs ("MCA").

Auditor's Responsibility

4. It is the responsibility to obtain limited assurance and conclude as to whether the details provided in the statement is in agreement with the audited books of accounts and other records for the period from April 01st, 2026 to September 30th, 2026. Nothing Contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend to any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.

5. We conducted our verification an accordance with Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on Auditing Issued by the Institute of Chartered Accountants of India.

6. We have complied with the relevant applicable requirements of the Standards of Quality Control (SQC) 1, Quality Control for Firms that Performs Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

***Head Office Address:** D-65,Flatted Factory Complex, Jhandewalan, New Delhi – 110055
***Ph:** +91-1145652955 ***Email:** ca.nitingoyal@gmail.com, ***Website:** www.ngmks.in
***Other Offices:** Mumbai I Noida I Ahmedabad I Rajkot

7. A Limited assurance engagement includes performing procedures to obtain sufficient and appropriate evidence that vary in nature, timing and extent than a reasonable engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we performed the following procedures in relation to the statements:

   a. Obtained the details of the object of the Initial Public Offering ("IPO") and traced the same from the prospectus.

   b. Obtained details of Utilization of funds and traced the amount mentioned in the statement to the books of accounts for the period from April 01st, 2026 to September 30th, 2026 and Bank Statements and compare the same with the object of the IPO.

   c. Conducted relevant management inquiries and obtained necessary representations.

8. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Conclusion

9. Based on our examination as above, and the information and explanations given to us, nothing has come to our attention that cause us to believe that the details provided in the statement are not in agreement with the audited books of accounts, other records for the period from April 01st, 2026 to September 30th, 2026 and Prospectus dated 13th Dec, 2024.

Restriction on use

10. This certificate has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely for onward submission to the listing department, the National Stock Exchange of India (SME Segment), and is not to be used, referred to or distributed for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For NGMKS and Associates
Chartered Accountants
Firm's Registration No. 024492N

Nitin Goyal
Partner
Membership No. 517698

Place: New Delhi
Date: 30th October 2026
UDIN: **26517698TSUZPT4431**

NGMKS & ASSOCIATES
Chartered Accountants

Annexure A

Name of the issuer: PURPLE UNITED SALES LIMITED

For half year ended: September 30, 2026

(a) Deviation from the objects: NO

(b) Range of Deviation: NA

Declaration:

We declare that this report is based on the format prescribed by the SEBI (ICDR) Regulations, 2018, We further declare that this report provides a true and fair view of the utilization of the issue proceeds.

We declare that we do not have any direct/indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship/interest while reporting the utilization of the issue proceeds by the issuer.

For NGMKS and Associates
Chartered Accountants
Firm's Registration No. 024492N

Nitin Goyal
Partner
Membership No. 517698

Place: New Delhi
Date: 30th October,2026
UDIN: **26517698TSUZPT4431**

***Head Office Address:** D-65,Flatted Factory Complex, Jhandewalan, New Delhi – 110055
***Ph:** +91-1145652955 ***Email:** ca.nitingoyal@gmail.com, ***Website:** www.ngmks.in
***Other Offices:** Mumbai I Noida I Ahmedabad I Rajkot

1) Issuer Details:

Name of the issuer: PURPLE UNITED SALES LIMITED

Names of the promoter: Purple United Sales Limited, Mr. Jatinder Dev Seth, Ms. Bhawana Seth & Innovation Mobile And Web Technologies Pvt Ltd.

Industry/Sector to which it belongs: PREMIUM FASHION BRAND

2) Issue Details:

Issue period: Dec 11, 2024 to Dec 13, 2024
Type of issue (public/rights): Public
Type of specified securities: EQUITY SHARES
IPO Grading, if any: NA
Issue size (in Lakhs): Gross Proceeds: - Rs 3,281.04/- , Net Proceeds :- Rs 2,893.01/-

3) Details of the arrangement made to ensure the monitoring of issue proceeds:

Particulars	Reply (Yes/No/ NA)	Comments of the Auditor
Whether all utilization is as per the disclosures in the Offer Document?	Yes	No Comment
Whether shareholder approval has been obtained in case of material deviations# from expenditures disclosed in the Offer Document?	NA	No Comment
Whether the means of finance for the disclosed objects of the issue has changed?	No	No Comment
Is there any major deviation observedover the earlier monitoring agency reports?	No	No Comment
Whether all Government/statutory approvals related to the object(s) have been obtained?	NA	No Comment
Whether all arrangements pertaining to technical assistance/collaboration are in operation?	NA	No Comment
Are there any favorable eventsimproving the viability of these object(s)?	NA	No Comment
Are there any unfavorable events affecting the viability of the object(s)?	NA	No Comment
Is there any other relevant information that may materially affect the decision making of the investors?	NA	No Comment

4) **Details of object(s)s to be monitored:**

(i) **Cost of object(s)-**

Sr. No.	Item Head	Original-cost as per offer document (Amt in Lakhs)	Revised Cost (…)	Reason of cost revision	Proposed financing option	Particulars of firm arrangements made
1.	Working capital requirements	1,800/-	NA	NA	NA	NA
2.	Expenditure for opening new stores	535.40/-	NA	NA	NA	NA
3.	General Corporate Purpose	557.61/-	NA	NA	NA	NA

(ii) **Progress in the object(s) –**

Sr. No.	Item Head	Amount as Proposed in the offer Document (Amt in lakhs)	As at beginning of the period	During the Period (Amt in lakhs)	At the end of the Period (Amt in lakhs)	Total unutilized amount (Amt in Lakhs)	Reasons for idle funds	Proposed course of action
1.	Working capital requirements	1,800/-	1800/-	NIL	1,800/-	NIL	NA	NA
2.	Expenditure for opening new stores	535.40/-	535.40/	NIL	535.40/-	NIL	NA	NA
3.	General Corporate Purpose	557.61/-	557.26	0.35/-	557.61/-	Nil	NA	NA
	Total	**2,893.01/-**	**2892.66**	**0.35/-**	**2893.01**	**Nil**		

NGMKS & ASSOCIATES ★ CA New Delhi ★ Chartered Accountants ★

(iii) **Deployment of unutilized IPO proceeds:**

S No	Type of instrument and name of the entity invested in	Amount invested (Amt in Lakhs)	Maturity date	Earning (Amt in Lakhs)	Return on Investment (%)	Market Value as at the end of period (Amt in Lakhs)
1.	Balance amount In Escrow account	0.00/-	NA	NA	NA	NA
	Total	0.00/-				

Declaration: We declare that this report is based on the format prescribed by the SEBI (ICDR) Regulations, 2018, We further declare that this report provides a true and fair view of the utilization of the issue proceeds.

We declare that we do not have any direct/indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship/interest while reporting the utilization of the issue proceeds by the issuer.

For NGMKS & Associates
Chartered Accountants
FRN:024492N

NGMKS & ASSOCIATES ★ New Delhi ★ Chartered Accountants

CA NITIN GOYAL
Partner
M. No. 517698
UDIN: 26517698TSUZPT4431

Place: New Delhi
Date: 30th October 2026

Annexure 3

Details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 with respect to the Private Placement: -

Sr. No.	Particulars	Details
1	Type of securities proposed to be issued (viz. Equity shares, convertibles etc.)	Non-Convertible Debentures ("NCDs")
2	Type of issuance (~~further public offering, rights issue, Depository receipts (ADR/GDR), qualified institutions placement~~, preferential allotment etc.)	Private Placement
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Aggregate amount not exceeding Rs. 25 Crore (Rupees Twenty-Five Crore Only) to be issued in one or more tranches through Private Placement.
In case of issuance of debt securities or other non-convertible securities the listed entity shall disclose following additional details to the stock exchange(s):		
4	size of the issue	Aggregate amount not exceeding Rs. 25 Crore (Rupees Twenty-Five Only), to be issued in one or more tranches.
5	whether proposed to be listed? If yes, name of the stock exchange(s);	Not proposed to be listed at any stock exchange
6	tenure of the instrument - date of allotment and date of maturity	As may be decided by Board's constituted committee and mutually agreed upon, from time to time, between the relevant parties
7	coupon/interest offered, schedule of payment of coupon/interest and principal	As may be decided by Board's constituted committee and mutually agreed upon, from time to time, between the relevant parties.
8	charge/security, if any, created over the assets	Shall be secured by a residual charge on the assets of the Company.
9	special right/interest/privileges attached to the instrument and changes thereof	Not applicable
10	delay in payment of interest / principal amount for a period of more than three months from the due date or default in payment of interest / principal	Not applicable
11	details of any letter or comments regarding payment/non-payment of interest, principal on due dates, or any other matter concerning the security and /or the assets along with its comments thereon, if any	Not applicable

12	details of redemption of preference shares indicating the manner of redemption (whether out of profits or out of fresh issue) and debentures.	Not Applicable
13	any cancellation or termination of proposal for issuance of securities including reasons thereof	Not applicable