Chartered Accountants
D K KALYANI
& ASSOCIATES

We have examined the records, books and papers (collectively referred to as "the records") of VISAMAN GLOBAL SALES LIMITED [CIN : L24311GJ2019PLC108862] made available and placed before us, In our opinion and to the best of our knowledge and according to the examinations carried out by us and explanations furnished to us by the company, its officers, agents and other intermediaries, we hereby certify that:

Statement of Deviation

Rs. In Lakhs

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1	Capital expenditure requirements of our Company towards setting up of a manufacturing facility at Rajkot, Gujarat, India	721.89/-	21.63/-	700.26/-	------
2	Working Capital Requirements	700.00/-	700.00/-	0.00	-------
3	General Corporate Purposes	22.02/-	22.02/-	0.00	------
4	Offer related expenses relating to fresh issue	160.85/-	160.85/-	0.00	------
Total		**1604.76/-**	**904.50/-**	**700.26/-**	------

For, D. K. Kalyani and Associates
Chartered Accounts
FRN: 133089W
Peer Review Certificate No.017951

CA. Dipesh Kalyani
Partner
M.No: 124173
UDIN: 24124173BKABYB4356
Date: 14.11.2024
Place:Rajkot

124/125, J.P. Towers, Tagore Road, Nr. Atul Motors Showroom, Rajkot- 360 001.
Office Mob.: 0 95746 00011, 94282 41111, 96246 00011
Email : dkk.gst@gmail.com, cadipesh.kalyani@gmail.com

VISAMAN GLOBAL SALES LIMITED

CIN: L24311GJ2019PLC108862

Regd. Office: C/O., Jain Traders, 8, Sorathiawadi Near Narmada, 80 Feet Road, Rajkot-360002, Gujarat, India

Email id: visamansales@gmail.com | Phone No. 9023730627 | Website: visamanglobalsales.com

Statement of Deviation / Variation in utilization of funds raised

Name of listed entity	VISAMAN GLOBAL SALES LIMITED
Mode of Fund Raising	Public Issues – Initial Public Offer
Date of Raising Funds	27/06/2024
Amount Raised	Rs. 16,04,76,000/-
Report filed for Quarter ended	September, 30 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 review	NIL
Comments of the auditors, if any	NIL
Objects for which funds have been raised and where there has been a deviation, in the following table	As mentioned below

Rs. In Lakhs

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Funding of capital expenditure requirements of our Company towards setting up of a manufacturing facility at Rajkot, Gujarat, India	Not Applicable	721.89/-	Not Applicable	21.63/-	NIL	-----
Funding Working Capital Requirements of our Company	Not Applicable	700.00/-	Not Applicable	700.00/-	NIL	-----
General Corporate Purpose	Not Applicable	22.02/-	Not Applicable	22.02/-	NIL	-----
Offer related expenses relating to fresh issue	Not Applicable	160.85/-	Not Applicable	160.85/-	NIL	-----

Deviation or variation could mean:

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

Date: 14th November, 2024
For, Visaman Global Sales Limited

MITULKUMAR SURESHCHANDRA VASA
Digitally signed by MITULKUMAR SURESHCHANDRA VASA
Date: 2024.11.14 20:42:53 +05'30'

Mitulkumar Sureshchandra Vasa
Managing Director
(DIN: 07789750)