



SPINAROO COMMERCIAL LIMITED

(Formerly known as Spinaroo Commercial Private Limited)

CIN: L74999WB2012PLC184812

GSTIN: 19AARCS9032N1ZF

Date: 9th January, 2026

The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400 001
(BSE Scrip Code- 544392)

Subject: Statement of Deviation or Variation of funds under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations)

Dear Sir/Madam,

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated 24th December, 2019, please note that there are no deviation(s) or variation(s) in respect of the utilization of the proceeds of Preferential Issue of Convertible Warrants, Rights Issue as mentioned in the object of raising funds.

A statement confirming that there is no deviation or variation in the utilization of these proceeds for the quarter and year ended 31st March, 2026, duly reviewed by the Audit Committee.

This is for your kind records and information.

Thanking you,

Yours faithfully,

For Spinaroo Commercial Limited

Megha Khanna
Company Secretary & Compliance Officer
Membership Number: ACS 39062

Encl: As above



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Statement of Deviation/ Variation in utilization of funds raised

Name of the Listed entity	Spinaroo Commercial Limited
Mode of Fund Raising	Not Applicable
Date of Raising Funds	Not Applicable
Amount Raised	0
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if 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	No Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Not Applicable
Comments of the auditors, if any	No comments