Date: August 11, 2026

To,
The Manager,
Listing & Compliance,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Ref: Scrip Code – 544635

Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Compounding Order

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with Para A of Part A of Schedule III thereto and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby inform you that the Company has received on August 11, 2026, the Compounding Order dated August 06, 2026 passed by the Office of the Regional Director (Northern Region-I), Ministry of Corporate Affairs, under Section 441 of the Companies Act, 2013.

The said Order relates to the compounding application filed by Luxury Time Limited, Mr. Ashok Goel and Mr. Pawan Chohan in respect of the default under Section 129 of the Companies Act, 2013 concerning non-preparation and filing of consolidated financial statements of its Joint Venture for the financial years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.

As per the said Order, a compounding fee of ₹1,00,000/- for each year of default has been specified in respect of each of Mr. Ashok Goel, Chairman & Managing Director, and Mr. Pawan Chohan, Whole-time Director, for the respective years of default. The payment is required to be made within 30 days from the date of the Order, as stipulated therein. No fine, penalty or compounding fee has been imposed upon the Company pursuant to the said Order.

The Company shall take the necessary steps for compliance with the directions contained in the said Order within the prescribed timeline.

The requisite details of the aforesaid Order, as required under Regulation 30 of the SEBI Listing Regulations read with Schedule III thereto and the applicable SEBI Master Circular, are enclosed herewith as **Annexure A**.

A copy of the **Compounding Order dated August 06, 2026** is also enclosed for your information and records.

This is for your information and records.

Thanking you,

For Luxury Time Limited

ASHOK GOEL
Digitally signed by ASHOK GOEL
Date: 2026.08.11 17:24:52 +05'30'

Ashok Goel
Chairman & Managing Director
DIN: 00783117

Encl.:

1. Annexure A – Disclosure of Imposition of Fine or Penalty
2. Compounding Order dated August 06, 2026

ANNEXURE A

DISCLOSURE OF IMPOSITION OF FINE OR PENALTY

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are given below:

S. No.	Particulars	Details
1	Name of the authority	Office of the Regional Director (Northern Region-I), Ministry of Corporate Affairs
2	Nature and details of the action(s) taken or order(s) passed	Compounding Order dated August 06, 2026 passed under Section 441 of the Companies Act, 2013 in respect of the default under Section 129 of the Companies Act, 2013 concerning non-preparation and filing of consolidated financial statements of its associate company for the financial years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24. The Order specifies a compounding fee of ₹1,00,000/- for each year of default in respect of each of Mr. Ashok Goel, Chairman & Managing Director, and Mr. Pawan Chohan, Whole-time Director, for the respective years of default. No compounding fee is payable by Luxury Time Limited pursuant to the said Order.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	August 11, 2026
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Non-compliance under Section 129 of the Companies Act, 2013 relating to non-preparation and filing of consolidated financial statements of its Joint Venture for the financial years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	No fine, penalty or compounding fee has been imposed upon or is payable by the Company pursuant to the said Order. Accordingly, there is no financial impact on the Company in respect of the compounding fee specified in the Order. There is no material impact on the operations or other activities of the Company.

BEFORE THE REGIONAL DIRECTOR (NORTHERN REGION-I)

Company Application No. **RDNR/LUXURY/COMP/441/2026/AC6832551**
In the matter of the Companies Act, 2013 - Section 441
And
In the Matter of **LUXURY TIME LIMITED** having Registered office at 713, Pearls Omaxe Building, Tower-2 Wazirpur, Netaji Subhash Place, Na, Delhi-110034.

In the matter of:

1. Luxury Time Limited.
2. Mr. Ashok Goel.
3. Mr. Pawan Chohan. **...Applicants**

Present: -
Ms. Anjali, Ld. CS **.... For Applicant(s)**
Mr. Rajneesh Kumar Singh. **.... Presenting Officer**

INTERIM ORDER

1. An application under section 441 of the Companies Act 2013, for compounding of default committed u/s 129 of the Companies Act, 2013 was filed by the aforesaid Applicants vide Form GNL-1 through SRN AB6832551.

2. As per the record of proceedings, the following points have emerged from the file.

S.NO.	Factors to be Considered	Remarks
(i)	The gravity of offence:	The applicants have filed the compounding application admitting that the Company has defaulted in non-preparation and filing of consolidated financials of its associate company for the FYs 2019-20,2020-21. 2021-22, 2022-23 and 2023-24, hence default. ***<u>Section 129(1) of the Companies Act, 2013:</u>*** *The financial statements shall give a true and fair view of the state of affairs of the company or companies, comply with the accounting standards notified under **section 133** and shall be in the form or forms as may be provided for different classes or classes of companies in **Schedule III:*** ***<u>Provided</u>** that the items contained in such financial statements shall be in accordance with the accounting standards:* ***<u>Provided</u>** further that nothing contained in this sub-section shall apply to any insurance or banking company or any company engaged in the generation or supply of electricity, or to any other class of company for which a form of financial statement has been specified in or under the Act governing such class of company:* *Provided also that the financial statements shall not be treated as not disclosing a true and fair view of the state of affairs of the company, merely by reason of the fact that they do not disclose-*
(ii)	The act is intentional or unintentional:	Unintentional.
(iii)	The maximum punishment prescribed for such offences, such as fine or imprisonment or both fine and imprisonment:	*"If a company contravenes the provisions of this section, the managing director, the whole-time director in charge of finance, the Chief Financial Officer or any other person charged by the Board with the duty of complying with the requirements of this section and in the absence of any of*

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the officers mentioned above, all the directors shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both."

Fine reported/recommended by the ROC, is as follows:

For: - F.Y. 2019-20

Name of applicants	Minimum Fine (In Rs.)	Maximum Fine (In Rs.) *
Luxury Time Limited.	0/-	0/-
Mr. Ashok Goel.	50,000/-	5,00,000/-
Mr. Pawan Chohan.	50,000/-	5,00,000/-

For: - F.Y. 2020-21

Name of applicants	Minimum Fine (In Rs.)	Maximum Fine (In Rs.) *
Luxury Time Limited.	0/-	0/-
Mr. Ashok Goel.	50,000/-	5,00,000/-
Mr. Pawan Chohan.	50,000/-	5,00,000/-

For: - F.Y. 2021-22

Name of applicants	Minimum Fine (In Rs.)	Maximum Fine (In Rs.) *
Luxury Time Limited.	0/-	0/-
Mr. Ashok Goel.	50,000/-	5,00,000/-
Mr. Pawan Chohan.	50,000/-	5,00,000/-

For: - F.Y. 2022-23

Name of applicants	Minimum Fine (In Rs.)	Maximum Fine (In Rs.) *
Luxury Time Limited.	0/-	0/-
Mr. Ashok Goel.	50,000/-	5,00,000/-
Mr. Pawan Chohan.	50,000/-	5,00,000/-

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For: - F.Y. 2023-24

Name of applicants	Minimum Fine (In Rs.)	Maximum Fine (In Rs.) *
Luxury Time Limited.	0/-	0/-
Mr. Ashok Goel.	50,000/-	5,00,000/-
Mr. Pawan Chohan.	50,000/-	5,00,000/-

(iv)	The report of Registrar of Companies:	Received on 16.07.2026
(v)	The period of default:	Financial Year 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24.
(vi)	Whether petition for compounding is Suo-moto before or after notice from the Registrar of Companies or after imposition of the punishment or during the pendency of a proceeding:	Suo-Moto application filed by the Applicants.
(vii)	Whether defaulter has made good of the default:	The omissions in the Financial Statements for the FYs 2019-20, 2020-21, 2021,22, 2022-23 and 2023-24 have been rectified in the Financial Statements for the FY 2024-25.
(viii)	Financial Condition of the Company and other defaulter:	
(ix)	Similar offence compounded in last three years:	No.
(x)	The act of defaulters is prejudicial to the interest of the member(s) or company or public interest or not:	No.
(xii)	Share value of the company, etc.:	Unlisted Company.
(xiii)	Any other factor relevant to the case:	No.

3. Compounding Fee levied for the default committed under Section 129 of the Companies Act, 2013 for F.Y. 2019-20, 2020-21, 2021,22, 2022-23 and 2023-24 as per hearing held on 29.07.2026 was as follows:

S. No.	Applicant Name	Default period	Compounding fee payable by the applicant (in INR)
1	Luxury Time Limited.	NA	NA
2	Mr. Ashok Goel.	F.Y. 2019-20 F.Y. 2020-21 F.Y. 2021-22 F.Y. 2022-23 FY. 2023-24	Rs. 1,00,000/- for each year of default.
3	Mr. Pawan Chohan	F.Y. 2019-20 F.Y. 2020-21 F.Y. 2021-22 F.Y. 2022-23 FY. 2023-24	Rs. 1,00,000/- for each year of default.

4. Payment to be made within 30 days.

5. Any other details: No.

Signed on the ___ day of July 2026 at New Delhi.

06 AUG 2026

(RAKESH KUMAR TIWARI)
REGIONAL DIRECTOR (NR-I)

Entd. RDNR/LUXURY/COMP/441/2026/AB6832551 4564 **Dated** 06 AUG 2026

1. Luxury Time Limited.
   713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034.

2. Mr. Ashok Goel.
   R/o H. No. 50, Phase-2 Ashok Vihar, Delhi-110052.

3. Mr. Pawan Chohan.
   R/o B-283, First Floor, Lok Vihar, Pitampura, Delhi-110034.

4. Registrar of Companies, NCT of Delhi-II (Central Delhi).