Date: 05/11/2026

To,
Head - Listing Operations,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

BSE SCRIPT CODE: 544804

SUB: OUTCOME OF BOARD MEETING

Dear Sir,

In furtherance to our intimation dated 30th October, 2026 and pursuant to provisions of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company at its meeting held today, i.e., Thursday, 5th November, 2026, inter alia, considered and approved the following:

1. Unaudited Financial Results for the half year ended 30th September, 2026. In this regard, pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results of the Company, for the half year ended 30th September, 2026, along with the Limited Review Reports, issued by the Statutory Auditors of the Company – marked as Annexure-A.

The Board Meeting Commenced at 4.00 P.M. and Concluded at 06.00 P.M.

Kindly acknowledge and take the same on your records.

Thanking you,

Yours faithfully,

FOR RIYAASAT LIFESTYLE LIMITED

GALIYA GAURANG RAMANBHAI

Digitally signed by GALIYA GAURANG RAMANBHAI
DN: c=IN, st=Gujarat, 2.5.4.20=8eb6b9814fb40d5a7b04ca3b47d14b61da55866fd2a102ec00dbf6e003256ce3, postalCode=380009, street=B102 Kamnyog Hights Saint Xaviers College Corner Ahmedabad City, pseudonym=642401cbc7b84d10a65069b37c5be9b1, title=8576, serialNumber=9ebc3609b9142cb0559375a995826e608c5ac7a6c81cfc3643bd2a27ac1b67ce, o=Personal, cn=GALIYA GAURANG RAMANBHAI
Date: 2026.11.05 19:39:17 +05'30'

GAURANG RAMANBHAI GALIYA
Managing Director
DIN: 09371655

Date: 05/11/2026

To,
Head - Listing Operations,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001.

BSE SCRIPT CODE: 544804

SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026 PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024; read with NSE Circular Ref No: NSE/CML/2025/02 dated January 2, 2025; we are submitting herewith the Integrated Filing (Financial)- Standalone and Consolidated Unaudited Financial Results for the half year ended on 30th September, 2026.

A. **Statement On Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.** –Applicable

B. **Format For Disclosing Outstanding Default on Loans and Debt Securities** — Not Applicable

C. **Format For Disclosure of Related Party Transactions** –Applicable

D. **Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results** – Not Applicable

The Board Meeting Commenced at 4.00 P.M. and Concluded at 06.00 P.M.

Kindly acknowledge and take the same on your records.

Thanking you,
Yours faithfully,

FOR RIYAASAT LIFESTYLE LIMITED

GALIYA
GAURANG
RAMANBHAI

Digitally signed by GALIYA GAURANG RAMANBHAI
DN: c=IN, st=Gujarat, 2.5.4.20=9e4c0d014f9e405a7b04ca3bf47d14bd1da558668f2a102ec0 0dbf8e0032256ce3, postalCode=380009, street=B102 Kanmyog Hights Saint Xaviers College Corner Ahmedabad City, pseudonym=84240 1cbc7b84d10a655090b37c5be8b1, title=8576, serialNumber=9e4c0d014f9e405a7b04ca3bf47d14bd1da558668f2a102ec0 9c3405d0d2ac3b67ca, o=Personal, cn=GALIYA GAURANG RAMANBHAI
Date: 2026.11.05 19:39:56 +05'30'

GAURANG RAMANBHAI GALIYA
Managing Director
DIN: 09371655

ABHISHEK KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT

To,
The Board of Directors
RIYAASAT LIFESTYLE LIMITED

Limited Review Report on Unaudited half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of **RIYAASAT LIFESTYLE LIMITED** ("The Company") for the half year ended **30th September, 2026** which include Financial Results, Balance Sheet as on that date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

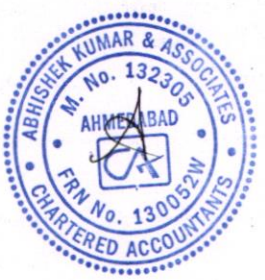
A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

ABHISHEK KUMAR & ASSOCIATES AHMEDABAD FRN No. 130052W CHARTERED ACCOUNTANTS

401, Silicon Tower, Nr. Samartheshwar Mahadev Temple, Law Garden, Navrangpura, Ahmedabad-380009.
Tel. : 079 - 26448824, 40370886 ✦ Mob. : 9227404064 ✦ e-mail : abhisheksagrawal@yahoo.co.in ✦ www.abhisheksagrawal.com

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 recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Reg No.: 130052W



CA Abhishek Agrawal
Proprietor
M. No.: 132305
UDIN: 26132305ZUGLYS7184
Place: Ahmedabad
Date: 05th November, 2026

RIYAASAT LIFESTYLE LIMITED

CIN: U18100GJ2021PLC126637

01/GF, 'TIME SQUARE', B/S. 'PARISEEMA', C.G. ROAD, Ahmedabad, AHMEDABAD,Gujarat, India, 380009

Website - https://riyaasat.in/ ; Email : info@riyaasat.in

STATEMENT OF UNAUDITED STANDALONE ASSEST AND LIABILITIES AS AT 30TH SEPTEMBER ,2026

(AMOUNT IN LAKHS)

	PARTICULARS	AS AT 30TH SEPTEMBER 2026	AS AT 31ST MARCH 2026
		REVIEWED	AUDITED
I.	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	1074.45	789.57
	(b) Reserves and Surplus	1792.04	1038.05
	(c) Money Received against Share Warrants	0.00	0.00
		2866.49	**1827.62**
2	**Share Application Money Pending Allotment**	**0.00**	**0.00**
3	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	4020.54	2640.00
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	29.99	18.83
		4050.54	**2658.83**
4	**Current Liabilities**		
	(a) Short-Term Borrowings	1822.81	1496.23
	(b) Trade Payables	1144.43	1456.73
	(A) total outstanding dues of micro enterprises and small enterprises; and	164.30	207.54
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	980.13	1249.19
	(c) Other Current Liabilites	646.22	407.75
	(d) Short-Term Provisions	213.74	212.89
		3827.20	**3573.61**
	TOTAL	**10744.23**	**8060.07**
II.	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant & Equipment and Intangible Assets	4988.64	3188.52
	(i) Property, Plant & Equipment	4988.64	3188.52
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	0.00	0.00
	(c) Deferred Tax Assets (Net)	10.68	5.92
	(d) Long-Term Loans and Advances	0.00	0.00
	(e) Other Non-Current Assets	73.33	64.51
		5072.66	**3258.96**
2	**Current Assets**		
	(a) Current Investments	0.00	0.00
	(b) Inventories	3825.76	4104.62
	(c) Trade Receivables	2.70	87.62
	(d) Cash and Cash Equivalents	1282.53	12.79
	(e) Short-Term Loans and Advances	556.26	592.08
	(f) Other Current Assets	4.32	3.99
		5671.57	**4801.11**
	TOTAL	**10744.23**	**8060.07**

FOR, RIYAASAT LIFESTYLE LIMITED

GAURANG RAMANBHAI GALIYA
MANAGING DIRECTOR
DIN: 09371655
DATE: 05, November, 2026
PLACE: AHMEDABAD

RIYAASAT LIFESTYLE LTD. HO AHMEDABAD

ABHISHEK KUMAR & ASSOCIATES M. No. 132305 AHMEDABAD FRN No. 130052W CHARTERED ACCOUNTANTS

RIYAASAT LIFESTYLE LIMITED

CIN: U18100GJ2021PLC126637

01/GF, 'TIME SQUARE', B/S. 'PARISEEMA', C.G. ROAD, Ahmedabad, AHMEDABAD,Gujarat, India, 380009

Website - https://riyaasat.in/ ; Email : info@riyaasat.in

STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER , 2026

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 30TH SEPTEMBER 2026	AS AT 31ST MARCH, 2026
	REVIEWED	AUDITED
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	(1,579.10)	627.01
Adjustments for:		
Depreciation	141.14	114.83
Finance Cost	238.75	307.59
Interest Income/ Dividend Income		
Operating profit before working capital changes	**(1,199.20)**	**1049.426575**
Movements in working capital :		
(Increase)/Decrease in Inventories	278.86	(1964.35)
(Increase)/Decrease in Trade Receivables	84.92	(19.57)
(Increase)/Decrease in Loans & Advances	35.82	(172.52)
(Increase)/Decrease in Other Current Assets	(0.32)	(3.31)
Increase/(Decrease) in Trade Payables	(312.31)	1041.28
Increase/(Decrease) in Other Current Liabilities	238.47	(258.50)
Increase/(Decrease) in Long Term Provisions	11.16	8.26
Increase/(Decrease) in Short Term Provisions	0.85	110.7
Cash generated from operations	**337.46**	(1258.02)
Adjustment on Account of Income Tax Expense	0	110.73
Net cash from operating activities (A)	**(861.75)**	**(319.32)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0	0
Interest Income/ Dividend Income	0	0
Sale/(Purchase) of Fixed Assets	(1,941.26)	(3274.08)
(Increase)/Decrease in Other Non Current Assets	(8.82)	623.36
Net cash from investing activities (B)	**(1,950.08)**	**(2,650.72)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	1380.54	2429.28
Increase/(Decrease) in Short Term Borrowings	326.58	820.3
Increase/(Decrease) in Capital	284.87	0
Increase/(Decrease) in Reserves	0	0
Increase/(Decrease) in Security Premium	2328.32	0
Payment of Finance Cost	(238.75)	(307.59)
Net cash from financing activities (C)	**4081.56**	**2941.99**
Net increase in cash and cash equivalents (A+B+C)	**1269.73**	**-28.05**
Cash and cash equivalents at the beginning of the year	**12.79**	**40.84**
Cash and cash equivalents at the end of the year	**1282.53**	**12.79**

FOR, RIYAASAT LIFESTYLE LIMITED

RIYAASAT LIFESTYLE LTD. HO AHMEDABAD

ABHISHEK KUMAR & ASSOCIATES M. No. 132305 AHMEDABAD FRN No. 130052W CHARTERED ACCOUNTANTS

GAURANG RAMANBHAI GALIYA
MANAGING DIRECTOR
DIN: 09371655
DATE: 05, November, 2026
PLACE: AHMEDABAD

RIYAASAT LIFESTYLE LIMITED
CIN: U18100GJ2021PLC126637
01/GF, 'TIME SQUARE', B/S. 'PARISEEMA', C.G. ROAD, Ahmedabad, AHMEDABAD.
Website - https://riyaasat.in/ ; Email : info@riyaasat.in

STATEMENT OF UNAUDITED STANDALONE PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(AMOUNT IN LAKHS)

	PARTICULARS	HALF YEAR ENDED			YEAR ENDED
		30/09/2026 REVIEWED	31/03/2026 AUDITED	30/09/2025 REVIEWED	31/03/2026 AUDITED
I	Revenue From Operations	1130.10	2754.04	583.43	3,337.46
II	Other Income	34.52	25.85	4.86	30.71
III	**Total Income**	**1164.62**	**2779.89**	**588.29**	**3368.18**
IV	**Expenses**				
	a) Cost of Materials Consumed	204.73	27.27	135.31	162.58
	b) Purchase of Stock-in-Trade	718.22	1717.52	528.99	2246.51
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	289.42	(1338.47)	(579.65)	(1,918)
	d) Employee Benefits Expenes	398.40	164.32	123.81	511.38
	e) Finance Cost	238.75	359.41	149.59	307.59
	f) Depreciation and Amortisation Expenses	141.14	105.80	9.03	114.83
	g) Other expenses	753.06	625.85	712.40	1316.40
	Total Expenses	**2743.71**	**1661.70**	**1079.47**	**2741.17**
V	**Profit Before Exceptional and Extraordinary Items and Tax (III-IV)**	**(1,579.10)**	**1118.19**	**(491.18)**	**627.01**
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	**Profit Before Extraordinary Items and Tax (V-VI)**	**(1,579.10)**	**1118.19**	**(491.18)**	**627.01**
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	**Profit Before Tax (VII-VIII)**	**(1,579.10)**	**1118.19**	**(491.18)**	**627.01**
X	**Tax Expense**				
	(1) Current Tax	(4.76)	**109.72**	(2.12)	**0.00**
	(2) Deferred Tax	0.00	110.73	0.00	110.73
	(3) Tax Expense of Earlier Years	(4.76)	(1.01)	(2.12)	-3.13
					0
XI	**Profit/ (Loss) for the Period from Continuing Operations (IX-X)**	**(1,574.34)**	**1008.47**	**(489.06)**	**519.41**
XII	Profit/ (Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00
XIV	**Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)**	**0.00**	**0.00**	**0.00**	**0.00**
XV	**Profit/ (Loss) for the Period (XI+XIV)**	**(1,574.34)**	**1008.47**	**(489.06)**	**519.41**
XVI	**Earnings per share:**				
	(a) Basic	(16.88)	12.77	(6.19)	6.58
	(b) Diluted	(16.88)	12.77	(6.19)	6.58
XVII	**Paid-Up Equity Share Capital**				
	Total No. of Shares (Weighted Average)	9327862	7895678	7895678	7895678
	Face Value Per Share	10.00	10.00	10.00	10.00

Notes:

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 05, 2026.
2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory
4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"
5. There are no investor complaints received/pending as on November 05, 2026.
6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital of the company.
7. Figures of half year ended 30th September, 2026 and 31st March, 2026 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2025.
8. Statements of Assets, Liabilities and Cashflow Statement as on 30th September, 2026 are enclosed herewith.
9. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.
9. The Company has issued 28,48,800 Equity shares of Rs.10/- each at a preimum of Rs.96/- each by way of Initial Public Offer ("IPO") and got listed on Platform of Bombay Stock Exchange of India Limited on 01th July, 2026.
10. Details of proceeds and utilization of IPO funds :

(Amounts in Lakh

Sr. No.	Particulars	Amount Alloted for the Object	Amount Utilised till 30th September, 2026	Amount Unutilised till 30th September, 2026
1	Capital expenditure towards setting up 4 new Stores ("Showrooms") (Refer Note)	1247.00	0.00	1247.00
2	Public Issue Expenses	419.73	274.00	145.73
3	To Meet Working Capital Requirements	950.00	798.00	152.00
4	General Corporate Purpose	403.00	403.00	0.00
	Total	3019.73	1475.00	1544.73

Note: he funds, which were originally earmarked for Capital Expenditure, have subsequently been reallocated towards the change in the location of the showroom, pursuant to the approval of the Shareholders through a Postal Ballot. The said change was duly approved by the Shareholders and filed with the Registrar of Companies (ROC) vide Form MGT-14 dated October 3, 2026.

FOR, RIYAASAT LIFESTYLE LIMITED

GAURANG RAMANBHAI GADIYA
MANAGING DIRECTOR
DIN: 09371655
DATE: 05, November, 2026
PLACE: AHMEDABAD

RIYAASAT LIFESTYLE LTD. HO AHMEDABAD

ABHISHEK KUMAR & ASSOCIATES M. No. 132305 AHMEDABAD FRN No. 130052W CHARTERED ACCOUNTANTS

Date: November 05, 2026

To,

Head - Listing Operations,

BSE Limited,

P.J. Towers, Dalal Street, Fort,

Mumbai – 400 001.

BSE SCRIPT CODE: 544804

SUBJECT: SUBMISSION OF FIRST MONITORING AGENCY REPORT FOR THE QUARTER ENDED SEPTEMBER 30, 2026, IN RELATION TO THE PUBLIC ISSUE OF EQUITY SHARES OF RIYAASAT LIFESTYLE LIMITED

Dear Sir/Madam,

Pursuant to Regulation 41 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, read with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the First Monitoring Agency Report issued by Brickwork Ratings India Private Limited for the quarter ended September 30, 2026, in respect of the utilisation of proceeds raised through the Public Issue of Equity Shares of Riyaasat Lifestyle Limited.

We request you to kindly take the enclosed report on record and disseminate the same on your website.

Thanking you.

Yours faithfully,

For Riyaasat Lifestyle Limited

GALIYA
GAURANG
RAMANBHAI

Digitally signed by GALIYA GAURANG RAMANBHAI
DN: c=IN, st=Gujarat, 2.5.4.20=8eb0d9814fb40d5a7b04ca3b47d14b61da55866fd2a102ec00dbf6e003256ce3, postalCode=380009, street=B102 Kamyog Hights Saint Xaviers College Corner Ahmedabad City, pseudonym=-842401cbc7b84d10a65069b37c5be9b1, title=8576, serialNumber=9ebc3609b9142cb055931759995826e608c5ac7a6c81cfc364f5bd2a7ac1b67ce, o=Personal, cn=GALIYA GAURANG RAMANBHAI
Date: 2026.11.05 19:40:31 +05'30'

GAURANG RAMANBHAI GALIYA
Managing Director
DIN: 09371655

Enclosure: Certificate for Utilization of the issue proceeds and First Monitoring Agency Report for half year ended September 30, 2026.

ABHISHEK KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT

To,
The Board of Directors,
Riyaasat Lifestyle Limited
01/GF, TIME SQUARE B/S, PARISEEMA
C.G.ROAD
Ahmedabad, Gujarat, India, 380009

Independent Practitioners Certificate for Utilization of the Issue Proceeds for the Half Year Ended September 30, 2026.

This Certificate is issued in accordance with the terms of our engagement letter dated 10 January 2025.

The accompanying statement (Annexure A) contains details of manner of the Utilization of funds as stated in the final "Prospectus "dated June 16, 2026, a document issued by Riyaasat Lifestyle Limited for the Half Year Ended as on **September 30, 2026**. The Funds were raised by the company pursuant to the Fresh Public Issue of up to 28, 48, 800 units aggregating up to Rs.3019.73 lakhs.

Managements Responsibility

The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Management is responsible for the designing, implementing and maintaining 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 the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements of the SEBI and for providing all relevant information to the Securities Exchange Board of India. The Company is also responsible to comply with the requirements of the various Lenders, Banks & Financial institutions.

Practitioner's Responsibility

It is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the manner of utilization of funds as stated in the final "Prospectus "document for the Half Year Ended **September 30, 2026.**

1. We have verified and relied on the following documents/details:

    1. The proposed proceeds from Public Issue and proposed utilization of proceeds as per the final "Prospectus" document;
    2. The bank statements with regards to the receipt of the total proceeds from the Public Issue.
    3. The bank statements with regards to the utilization of the proceeds as per the final "Prospectus" document.
    4. Such other documents/ details and MRL received from the Company.

2. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

ABHISHEK KUMAR & ASSOCIATES M. No. 132305 AHMEDABAD FRN No. 130052W CHARTERED ACCOUNTANTS

401, Silicon Tower, Nr. Samartheshwar Mahadev Temple, Law Garden, Navrangpura, Ahmedabad-380009.
Tel. : 079 - 26448824, 40370886 ✦ Mob. : 9227404064 ✦ e-mail : abhisheksagrawal@yahoo.co.in ✦ www.abhisheksagrawal.com

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

Opinion

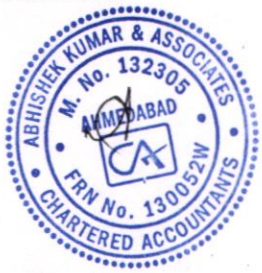
Based on the information and explanation provided to us, in our opinion, a) the accompanying statement (Annexure A) is in agreement with the manner of utilization of funds as stated in the "Prospectus "issued by the Company and b) there are no deviations in the use of proceeds from the objects stated in the Prospectus.

We further certify that as on **September 30, 2026**, the Company has utilized Rs. 1475.00 Lakh as stated in the "Prospectus" and there is balance of Rs. 1544.73. Lakhs pending for utilization.
The Above Amount of Pending Utilization includes 12.50 lakhs of FD with Bank.

Restriction on Use

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For ABHISHEK KUMAR & ASSOCIATES
Chartered Accountants
Firm Reg. No. - 130052W



CA. Abhishek Agrawal
Proprietor
Membership No. - 132305

UDIN: 26132305BWQFQR6732

Date: 05 November, 2026
Place: Ahmedabad

Annexure A

S.N.	Original Object of issue	Modified Object	Original Allocation (Rs. In Lakhs)	Modified allocation, if any	Funds Unutilised (Rs. In Lakhs)	Remarks
1.	Capital expenditure towards setting up 4 new Stores ("Showrooms")	NA	1247.00	0.00	1247.00	Remaining Amount will be utilised in Next Quarter.
2.	Issue related expenses	NA	419.73	274.00	145.73	Remaining Amount will be utilised in Next Quarter.
3.	To Meet Working Capital Requirements	NA	950.00	798.00	152.00	- Remaining Amount will be utilised in Next Quarter.
4.	General Corporate Purpose	NA	403.00	403.00	-	-

ABHISHEK KUMAR & ASSOCIATES
M. No. 132305
AHMEDABAD
FRN No. 130052W
CHARTERED ACCOUNTANTS