Factory & Regd. Office :
Kantharia Industrial Estate,
Survey No.: 90/3/2/B, Opp. Sopara Phata Police Station, Pelhar,
N. H. No.8, Taluka - Vasai, Dist-Palghar, Pin: 401208.
CIN: L74140MH2010PLC205904
Phone: +91 8087042862

Date: 29th October, 2026

To,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla Complex,
Bandra East, Mumbai- 400051, Maharashtra, India.

Symbol: NAMAN

Dear Ma'am/Sir(s),

Subject: Statement of Deviation or variation of funds raised through Initial Public offer ('IPO') for the Half Year ended 30th September 2026.

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated 24th December 2019, we hereby confirm that during the half-year ended 30th September 2026, there was no deviation or variation in the utilisation of proceeds raised through the Initial Public Offer (IPO) from the objects stated in the Prospectus, as subsequently modified pursuant to the resolutions approved by the shareholders at the Annual General Meeting held on 27th September 2024. The extension of the implementation timeline, as approved by the shareholders through Postal Ballot dated 28th March 2026, continues to remain applicable, and no further deviation or variation has occurred during the half-year under review.

We further confirm that the utilization of the proceeds has been carried out in accordance with the revised terms approved by the shareholders. A Statement of deviation or variation for the half year ended 30th September 2026, duly reviewed by the Audit Committee of the Company at its meeting held on 29th October, 2026 are enclosed herewith.

This disclosure will also be hosted on the Company's website viz https://nipl.co/.

You are requested to kindly take the same in your records.
Thanking you,

For Naman Industries Proxima Limited,

Naman Industries Proxima Limited Vasai Palghar 401208

Ms. Foram Desai
Whole Time Director
DIN: 08768092

Date: 29th October, 2026
Place: Vasai.

Factory & Regd. Office :
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Survey No.: 90/3/2/B, Opp. Sopara Phata Police Station, Pelhar,
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CIN: L74140MH2010PLC205904
Phone: +91 8087042862

Statement of Deviation / Variation in Utilisation of Funds Raised

Name of Listed Entity	Naman Industries Proxima Limited
Mode of Fund Raising	Initial Public Offer- Issue of 28,48,000/- Equity Shares of INR. 10/- Each at a premium of INR. 79/- per share.
Type of Instrument	Equity Share
Date of Raising Fund	28th March, 2024
Amount Raised	INR. 2534.72 Lakhs only
Report filed for the half year ended	30th September, 2026
Monitoring Agency	No
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	No Comments
Comments of the auditors, if any	No Comments

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CIN: L74140MH2010PLC205904
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Objects for which funds have been raised and where there has been a deviation, in the following table:

("INR. in Lakhs")

Original Object	Modified Object, if any	Original Allocation*	Modified Allocation, if any *(Modified vide shareholders' approval dated 27.09.2024)*	Funds Utilized till half year end	Amount of Deviation / Variation for the end of the year according to applicable object	Remarks, if any
Funding capital expenditure to acquire land on leasehold basis at Butibori, MIDC Industrial area, Nagpur, Maharashtra and proposes to shift the existing manufacturing facilities of the Company	Funding of capital expenditure for purchase of land for setting up a new Manufacturing /Factory Unit in Gat No. 18/2, 31, 32, 33, 34/1, 34/2, 35, 36/1, Village Chambale, Taluka Wada, Dist. Palghar, Maharashtra 421312	466.83	549.03	549.03	-	Refer Note 01
Construction of factory building at Butibori MIDC Industrial area, Nagpur, Maharashtra	Construction of factory building at Village Chambale Taluka Wada	1217.89	1,113.79	NIL	-	Refer Note 02.
-	Stamp Duty, Registration &	-	37.18	37.18	-	Refer Note 03.

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CIN: L74140MH2010PLC205904
Phone: +91 8087042862

	Other Statutory Expenses					
General Corporate Purposes	General Corporate Purposes	600.00	584.72	584.72	-	Refer Note 03.
Issue related expenses	-	250	250	250	-	-
Total		**2,534.72**	**2,534.72**	**1420.93**	-	-

Notes:

1. The Company has utilised an amount of Rs. 549.03 Lakhs (approx.) marked for the Purchase of Land situated at Gate No. 18/2, 31, 32, 33, 34/1, 34/2, 35, 36/1, Village Chambale, Taluka Wada, Dist. Palghar-421312, Maharashtra, India. No further funds remain unutilized for this purpose.
2. The unutilized balance of Rs. 1,113.79 lakhs (approx.) is currently available with the Company and will be utilized in due course for the stated purpose, in accordance with the object outlined in the explanatory statement to the Notice of the Annual General Meeting held on 27th September 2024 and the explanatory statement to the Notice of the Postal ballot dated 24th February 2026. The Company remains committed to utilizing the funds for the intended purpose as per the approved plans. The unutilized amount of the IPO proceeds are invested in the Fixed Deposits.
3. The Company utilized an amount of INR 584.72 ("INR in Lakhs") allocated for General Corporate Purposes. An additional amount of INR. 37.18 ("INR in Lakhs") was required for the payment of Stamp Duty, Registration & Other Statutory Expenses and the same also has been utilised. The shareholders' approval for this reallocation was obtained during the Annual General Meeting held on 27th September 2024. No further funds remain unutilized for this purpose.
   It is hereby clarified that the shareholders' approval obtained through Postal Ballot dated 28th March 2026 was sought solely for extension of the implementation timeline up to 30th September 2027. No modification has been made pursuant to the said Postal Ballot in respect of the objects of the issue or the allocation/utilisation of the IPO proceeds, which continue to remain as approved earlier by the shareholders at the Annual General Meeting held on 27th September 2024

Deviation or variation could mean:

1) Deviation in the objects or purposes for which the funds have been raised or
2) Deviation in the amount of funds actually utilized as against what was originally disclosed or

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3) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

FOR NAMAN INDUSTRIES PROXIMA LIMITED

Naman Industries Proxima Limited Vasai Palghar 401208

Ms. Foram Desai
Whole Time Director
DIN: 08768092

Date: 29th October, 2026
Place: Vasai.

RUSHABH DAVDA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RUSHABH DAVDA
(M.COM, A.C.A.)
Mobile No.: 9833516726
Email ID: rushabhdavda01@gmail.com

C-101, AMAN BUILDING
SHANKAR LANE, KANDIVALI (W)
MUMBAI – 400 067

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

To,
The Board of Directors of
NAMAN INDUSTRIES PROXIMA LIMITED
(Formerly Known as NAMAN IN-STORE LIMITED)

1. This certificate is issued in accordance with the terms of our engagement letter.

2. The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by **Naman Industries Proxima Limited (Formerly Known as Naman In-Store (India) Limited)** (the "Company"). The company has issued 28,48,000 equity shares of ₹ 10 each at a premium of ₹ 79 each aggregating to ₹ 25,34,72,000/- as fresh issue by way of public issue and got listed on SME Platform of BSE Limited on 2nd April 2024.

Management's Responsibility for the Statement

3. The preparation of the statement is the responsibility of the Management of the Company. This responsibility includes 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.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

Auditor's Responsibility

5. Pursuant to the requirements of the LODR, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the unaudited financial statements for the half year ended September 30, 2026, and books and records of the Company.

6. The financial statements referred to in paragraph 5 above, have been limited reviewed by us on which we issued an unmodified limited review opinion vide our reports dated October 29, 2026. Our review of these financial results were conducted i accordance with the Standards on Review Engagement (SRE) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to moderate assurance about whether the financial results 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.

RUSHABH DAVDA & ASSOCIATES ★ M. No. 188053 ★ CHARTERED ACCOUNTANTS

R. Davda

RUSHABH DAVDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA RUSHABH DAVDA
(M.COM, A.C.A.)
Mobile No.: 9833516726
Email ID: rushabhdavda01@gmail.com

C-101, AMAN BUILDING
SHANKAR LANE, KANDIVALI (W)
MUMBAI – 400 067

We have not performed an audit and accordingly, we do not express an audit opinion. Our review was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute ofChartered 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.

8. 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

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the unaudited financial statements and books of account for the period ended September 30, 2026 of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes other than those stated in the offer document.

Restriction on Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. 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 RUSHABH DAVDA & ASSOCIATES
Chartered Accountants
(Registration No.156559W)

R. K. Davda

CA. RUSHABH K DAVDA
Proprietor
Membership No: 188053
Peer Review No: 016545
Place: Mumbai
Date: 29-10-2026
UDIN: 26188053TKYWFM2318

Statement of Utilization of IPO Funds

Sr No.	Object of the Issue	Modified Object, If any	Allocated amount	Revised Allocated Amount	Amount utilised till Sept 30, 2026	Amount unutilised till Sept 30, 2026
			(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
1	Funding the Capital expenditure of our company to acquire land on leasehold basis at Butibori , MIDC and purpose to shift manufacturing facilities of the company	Funding of capital expenditure for purchase of land for setting up a new Manufacturing /Factory Unit in Gat No. 18/2, 31, 32, 33, 34/1, 34/2, 35, 36/1, Village Chambale, Taluka Wada, Dist. Palghar, Maharashtra 421312	466.83	549.03	549.03	-
2	Construction of factory building	Construction of factory building at Village Chambale Taluka Wada	1,217.89	1,113.79	-	1,113.79
3	N.A.	Stamp Duty, Registration & Other Statutory Expenses	-	37.18	37.18	-
4	General Corporate Expense	General Corporate Expense	600.00	584.72	584.72	-
5	Public issue Expense	Public issue Expense	250.00	250.00	250.00	-
	Total		2,534.72	2,534.72	1,420.93	1,113.79

*The unutilized amount of the IPO proceeds are invested in the Fixed Deposits.

Note
The revised allocated amount was approved by shareholders in the Annual General Meeting on 27th September 2024

For RUSHABH DAVDA & ASSOCIATES
Chartered Accountants
ICAI Firm Reg. No. 156559W

R-K-Davda

RUSHABH DAVDA & ASSOCIATES * M. No. 188053 * CHARTERED ACCOUNTANTS *

CA Rushabh K Davda
Proprietor
Membership No. 188053
Peer Review No. 016545
Place: Mumbai
Date : 29-10-2026
UDIN: 26188053TKYWFM2318

For and on behalf of
Naman Industries Proxima Limited

Gothankar

Naman Industries Proxima Limited * Vasai Palghar 401208 *

Trupti Gothankar
Chief Financial Officer

Place: Palghar
Date : 29-10-2026

Factory & Regd. Office :
Kantharia Industrial Estate.
Survey No.: 90/3/2/B, Opp. Sopara Phata Police Station, Pelhar,
N. H. No.8, Taluka - Vasai, Dist-Palghar, Pin: 401208.
CIN: L74140MH2010PLC205904
Phone: +91 8087042862

Date: 29th October, 2026

To,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building,
Bandra Kurla Complex, Bandra East, Mumbai- 400051

Symbol: NAMAN

Dear Ma'am/Sir,

Subject: Statement of Deviation or variation for the year half ended 30th September, 2026, on the use of proceeds funds raised through Preferential Issue of Equity Shares.

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, we hereby confirm that the funds raised by the Company have been fully utilised for the purposes for which they were raised, as specified in the Explanatory Statement to the Notice of the Extraordinary General Meeting of the Company dated 12th September, 2024. Accordingly, there is no deviation or variation in the utilisation of the funds from the stated objects.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on 29th October 2026.

This disclosure will also be hosted on the Company's website viz. https://nipl.co/.

You are requested to kindly take the same in your records.
Thanking you,

FOR NAMAN INDUSTRIES PROXIMA LIMITED,

Ms. Foram Desai
Whole Time Director
DIN: 08768092

Naman Industries Proxima Limited Vasai Palghar 401208

Date: 29th October, 2026
Place: Vasai.

Factory & Regd. Office :
Kantharia Industrial Estate.
Survey No.: 90/3/2/B, Opp. Sopara Phata Police Station, Pelhar,
N. H. No.8, Taluka - Vasai, Dist-Palghar, Pin: 401208.
CIN: L74140MH2010PLC205904
Phone: +91 8087042862

Statement of Deviation / Variation in Utilisation of Funds Raised

Name of Listed Entity	Naman Industries Proxima Limited
Mode of Fund Raising	Allotment of Equity Shares on Preferential basis
Type of Instrument	Equity Share
Date of Raising Fund	07th October, 2024
Amount Raised	INR. 34,99,99,220/- (Indian Rupees Thirty-Four Crores Ninety-Nine Lakhs Ninety-Nine Thousand Two Hundred Twenty only) was raised through preferential issue 25,17,980 Equity Shares, as approved by the shareholders in the Extraordinary General Meeting held on 12th September 2024. The securities were allotted to the identified allottees at an issue price of INR. 139/- (Indian Rupees One Hundred Thirty-Nine only) per share (including premium of INR. 129/- Indian Rupees One Hundred Twenty-Nine only)
Report filed for the half year ended	30th September, 2026
Monitoring Agency	No
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	No Comments
Comments of the auditors, if any	No Comments

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CIN: L74140MH2010PLC205904
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Objects for which funds have been raised and where there has been a deviation, in the following table:

("INR. in Lakhs")

Original Object	Modified Object, if any	Original Allocation*	Modified Allocation, if any	Funds Utilized till the Half year end	Amount of Deviation/ Variation for the year according to applicable object	Remarks, if any
General Corporate Purpose	Not Applicable	850.00	-	850.00	-	-
Working Capital	Not Applicable	2649.99	-	2649.99	-	-
Total		3499.99	-	3499.99	-	-

Note: The Company has fully utilised the funds raised for the purposes stated in the explanatory statement annexed to the Notice of the Extraordinary General Meeting held on 12th September, 2024, and accordingly, there are no deviations or variations in the utilisation of such proceeds.

Deviation or variation could mean:

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

FOR NAMAN INDUSTRIES PROXIMA LIMITED,

Ms. Foram Desai
Whole Time Director
DIN: 08768092

Naman Industries Proxima Limited Vasai Palghar 401208

Date: 29th October, 2026
Place: Vasai.

RUSHABH DAVDA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RUSHABH DAVDA
(M.COM, A.C.A.)
Mobile No.: 9833516726
Email ID: rushabhdavda01@gmail.com

C-101, AMAN BUILDING
SHANKAR LANE, KANDIVALI (W)
MUMBAI – 400 067

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEDS

To,
The Board of Directors of
NAMAN INDUSTRIES PROXIMA LIMITED
(Formerly Known as NAMAN IN-STORE LIMITED)

1. This certificate is issued in accordance with the terms of our engagement letter.

2. The accompanying statement contains details of manner of the utilization of issue proceeds including funds utilized for purposes other than those stated in the IPO, if any in the offer document (the "statement") by **Naman Industries Proxima Limited (Formerly Known as Naman In-Store (India) Limited)** (the "Company"). The company has issued 25,17,980 equity shares of ₹ 10 each at a premium of ₹ 129 each aggregating to ₹ 34,99,99,220/- as **Preferential Issue** on 7nd October 2024.

Management's Responsibility for the Statement

3. The preparation of the statement is the responsibility of the Management of the Company. This responsibility includes 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.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR") and for providing all relevant information to the Securities and Exchange Board of India ("SEBI").

Auditor's Responsibility

5. Pursuant to the requirements of the LODR, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the unaudited financial statements for the half year ended September 30, 2026 and books and records of the Company.

6. The financial statements referred to in paragraph 5 above, have been limited reviewed by us on which we issued an unmodified limited review opinion vide our reports dated October 29, 2026. Our review of these financial results were conducted in accordance with the Standards on Review Engagement (SRE) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to moderate assurance about whether the financial results are free of material misstatement.

RUSHABH DAVDA & ASSOCIATES * M. No. 188053 * CHARTERED ACCOUNTANTS

R. K. Davda

RUSHABH DAVDA & ASSOCIATES

CHARTERED ACCOUNTANTS

CA RUSHABH DAVDA
(M.COM, A.C.A.)
Mobile No.: 9833516726
Email ID: rushabhdavda01@gmail.com

C-101, AMAN BUILDING
SHANKAR LANE, KANDIVALI (W)
MUMBAI – 400 067

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 not express an audit opinion. Our review was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute ofChartered 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.

8. 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

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the books of account for the year ended September 30, 2026 of the Company and fairly presents, in all material respects, the manner of the utilization of funds and for purpose for which the fund were raised i.e. working capital.

Restriction on Use

10. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under LODR to submit the accompanying statement to the audit committee accompanied by a certificate thereon from the statutory auditors and should not be used by any other person or for any other purpose. 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 RUSHABH DAVDA & ASSOCIATES
Chartered Accountants
(Registration No.156559W)

RUSHABH DAVDA & ASSOCIATES * CHARTERED ACCOUNTANTS * M. No. 188053

R. K. Davda

CA. RUSHABH K DAVDA
Proprietor
Membership No: 188053
Peer Review No: 016545
Place: Mumbai
Date: 29-10-2026
UDIN: 26188053BVQXXO8464

Statement of Utilization of Funds - Preferential Issue

Sr No.	Object of the Issue	Modified Object, if any	Allocated amount	Revised Allocated Amount	Amount utilised till March 31, 2026	Amount unutilised till Sept 30, 2026
			(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)	(₹ in Lakhs)
1	General Corporate Expense	-	850.00	-	850.00	-
2	Working Capital	-	2,649.99	-	2,649.99	-
	Total		3,499.99	-	3,499.99	-

For RUSHABH DAVDA & ASSOCIATES
Chartered Accountants
ICAI Firm Reg. No. 156859W

R. K. Davda

CA Rushabh K Davda
Proprietor
Membership No. 188053
Peer Review No. 016545
Place: Mumbai
Date : 29-10-2026
UDIN: 26188053BVQXXO8464

RUSHABH DAVDA & ASSOCIATES * CHARTERED ACCOUNTANTS * M. No. 188053

For and on behalf of
Naman Industries Proxima Limited

Gothankar

Trupti Guthankar
Chief Financial Officer

Place: Palghar
Date : 29-10-2026

Naman Industries Proxima Limited Vasai Palghar 401208