

Date: 10th December, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No.: C/1, G Block,
Bandra Kurla Complex, Bandra East,
Mumbai - 400051, Maharashtra, India.

Scrip Code: LAMOSAIC – Lamosaic India Limited

Ref.: ISIN: INE0R0201012

Subject: Certificate pursuant to Regulation 262(6) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

Dear Sir / Madam,

Pursuant to the provisions of Regulation 262(6) of the Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, please find enclosed herewith the Certificate issued by M/s S M N K & Co., (Firm Registration No.: 0134153W), the Chartered Accounts, the Statutory Auditors of the Company, for use of funds raised for Working Capital in the format prescribed in the offer document, for the financial year ended 31st March, 2025.

Since, the IPO proceeds have been fully utilised pursuant to the original and modified objects approved by the Shareholders, no further reporting under Regulation 262(6) of the Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 is applicable.

This is for your information and records.

Thanking You,

Yours Faithfully,

For Lamosaic India Limited

Jitesh Khushalchand Mamaniya
Director and Chief Financial Officer
DIN: 10200824

**Certificate pursuant to Regulation 262(6) of the Securities and
Exchange Board of India (Issue of Capital and Disclosure
Requirements) Regulations, 2018**

We, S M N K & Co., the Chartered Accountants, the Statutory Auditors of Lamosaic India Limited (“the Company”), have examined the relevant Books of Accounts, Records, and other relevant documents based on the audited financial statements for the year ended 31 March 2025, as maintained by the Company in connection with the proceeds raised through its Initial Public Offering (“IPO”).

In the Offer Document(s) / Prospectus filed by the Company at the time of IPO, under Serial No. 2 "Objects of the Issue", one of the stated object was “To Meet Incremental Working Capital Requirements” amounting to Rs. 3,500 Lakhs. Accordingly, pursuant to the requirements of Regulation 262(6) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“SEBI ICDR Regulations”), and based on our verification and to the best of our knowledge & belief, we hereby certify that the Company has utilised the IPO proceeds towards working capital as stated in the Offer Document(s) / Prospectus.

Disclosure for Utilisation of Issue Proceeds towards Working Capital:

(Rs. in Lakhs)

| Particulars | 31 st March, 2025 |
|------------------------------------------|------------------------------|
| | Audited |
| Current Assets | |
| Inventories | 2,950.13 |
| Trade Receivables | 5,753.80 |
| Short Term Loans & Advances and Deposits | 0.00 |
| Cash & Bank Balances | 237.73 |
| Other Current Assets | 52.66 |
| Total (A) | 8,994.32 |
| Current Liabilities | |
| Sundry Creditors | 2,027.63 |
| Short Term Provisions | 707.02 |
| Other current liabilities | 201.52 |
| Total (B) | 2,936.17 |

| | |
|------------------------------------------------------|------------------|
| Working Capital Gap (C) = (A)- (B) | 6,058.15 |
| Less: Existing Bank Borrowings (D) | 657.09 |
| Net Working Capital Requirement (E)= (C)- (D) | 5,401.06 |
| | |
| Internal Accruals / Owned Funds / Borrowings | 1,796.75 |
| *Aggregate Working Capital Funded from IPO | 3,604.31* |

*As per the offer document original amount raised “To Meet Incremental Working Capital Requirements” was Rs. 3,500.00 Lakhs.

*The unutilised amount of Rs. 104.31 Lakhs originally allocated towards “Issue Related Expenses” has been reallocated to the object “To Meet Incremental Working Capital Requirements” pursuant to the approval of the Shareholders vide Special Resolution dated 29th March, 2025.

Post such reallocation, the **entire IPO proceeds of Rs. 6,120 Lakhs have been fully utilised** in accordance with the original and modified objects of the Issue.

The Certificate has been issued on request of M/s Lamosaic India Limited and shall be used for specific purpose only. This Certificate has been issued on the basis of examination of information and documents produced before us for verification.

Thanking You,

**For M/s S M N K & Co.,
Chartered Accountants**



CA Sunny Adatiya

Partner

Membership No.: 149119

Firm Registration No.: 0134153W

Date: 10th December, 2025

Place: Rajkot

UDIN: 25149119BMJOCF8999