

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES.  
NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA.





# LUXURY TIME LIMITED

**CORPORATE IDENTITY NUMBER: U74900DL2008PLC182377**

Our Company was originally incorporated as "Luxury Time Private Limited" a private limited company under the provisions of the Companies Act, 1956 vide Certificate of Incorporation dated August 22, 2008 issued by Registrar of Companies, Delhi & Haryana. Further, our Company was converted from a private limited company to public limited company pursuant to special resolution passed in the Extra-Ordinary General Meeting of the company dated January 13, 2025 and consequently, the name of our Company was changed from "Luxury Time Private Limited" to "Luxury Time Limited" and a fresh certificate of incorporation dated February 24, 2025 was issued to our Company by the Registrar of Companies, Central Registration Centre. The Corporate Identification Number of our Company is U74900DL2008PLC182377. For further details please refer to the chapter titled "History and Certain Corporate Matters" beginning on Page No. 151 of this Prospectus.

**Registered Office:** 713, Pearls Omaxe Building, Tower- 2 Wazirpur, Netaji Subhash Place, Delhi - 110034, India;  
**Contact Person:** Mr. Pankaj Dulhani, Company Secretary and Compliance Officer;  
**E-mail ID:** info@luxurytimeindia.com ; **Tel:** +91 011-49060989 ; **Website:** www.luxurytimeindia.com;

OUR PROMOTERS: ASHOK GOEL AND PAWAN CHOCHAN

INITIAL PUBLIC OFFER OF EQUITY SHARES ON SME PLATFORM OF BSE LIMITED (BSE) IN COMPLIANCE WITH CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA  
(ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018

Our Company is engaged in the distribution, marketing, retailing, and after-sales servicing of Swiss luxury watches, as well as the distribution of watch service-related tools and equipment in India. Headquartered in New Delhi, we are supported by a team of seasoned professionals with expertise in luxury watch distribution, retail management, after-sales servicing, precision tools & machinery, and brand marketing.

Incorporated in 2008, we serve as the exclusive authorized distributor in India for Luxury Swiss watches brands — TAG Heuer, Zenith, Bomberg and Exaequo. In addition, we have entered into a joint venture with an Indian listed luxury watch retail company to operate exclusive mono-brand boutiques, currently managing two stores at the Mall of Asia, Bengaluru, and Palladium Mall, Mumbai.

Our business operates across five integrated verticals:

1. Watch Distribution (B2B)
2. Direct-to-Consumer (D2C) & E-commerce Sales
3. After-Sales Services
4. Branding, PR & Marketing Support
5. Tools & Machinery Distribution

We maintain a retail of 70+ points of sale (POS) nationwide, including mono-brand boutiques, multi-brand outlets (MBOs), and digital platforms. Our network spans all major metros and key cities such as Delhi, Mumbai, Bengaluru, Hyderabad, Ahmedabad, Pune, Surat, Kolkata, Chennai, Coimbatore, Chandigarh, Ludhiana, Cochin, and Lucknow.

In the after-sales vertical, we operate two service centers in Mumbai and Delhi, supported by a network of 20+ authorized and dealer-operated facilities across India. We also act as an authorized service provider and spare parts authorized distributor for multiple Swiss luxury watch brands, providing technical support, training, and certification to ensure global standards of service.

In the tools and machinery vertical, we are the exclusive authorized distributor in India for Luxury Swiss Watches tool manufacturers—Bergeon and Horotec—specializing in watchmaking and jewellery-making equipment. Our clientele includes large-format watch manufacturers, national jewellery chains, and independent service professionals.

Over the years, we have built long-standing partnerships with global luxury brands while adapting their retail and marketing strategies for the Indian market. Our strategic priorities include premium brand positioning, PR and merchandising, event activations, and adoption of digital technology for operations and customer engagement.

BASIS OF ALLOTMENT

INITIAL PUBLIC OFFERING 22,84,800 EQUITY SHARES OF RS. 10/- EACH ("EQUITY SHARES") OF LUXURY TIME LIMITED ("LT" OR THE "COMPANY") FOR CASH AT A PRICE OF RS. 82/- PER EQUITY SHARE (THE "OFFER PRICE"), AGGREGATING TO RS. 1873.54 LAKHS ("THE OFFER"), COMPRISING A FRESH OFFER OF 18,28,800 EQUITY SHARES AGGREGATING TO RS. 1499.62 LAKHS BY OUR COMPANY ("FRESH OFFER") AND AN OFFER FOR SALE OF 4,56,000 EQUITY SHARES BY MR. ASHOK GOEL AND MR. PAWAN CHOCHAN ("THE PROMOTER SELLING SHAREHOLDERS") AGGREGATING TO RS. 373.92 LAKHS ("OFFER FOR SALE"). OUT OF THE OFFER, 2,14,400 EQUITY SHARES AGGREGATING TO RS. 175.81 LAKHS RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION"). THE OFFER LESS THE MARKET MAKER RESERVATION PORTION I.E. OFFER OF 20,70,400 EQUITY SHARES OF FACE VALUE OF RS. 10.00/- EACH AT AN OFFER PRICE OF RS. 82/- PER EQUITY SHARE AGGREGATING TO RS. 1697.73 LAKHS IS HEREINAFTER REFERRED TO AS THE "NET OFFER". THE OFFER AND THE NET OFFER WILL CONSTITUTE 27.68% AND 25.08%, RESPECTIVELY OF THE POST OFFER PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY

THE FACE VALUE OF THE EQUITY SHARE IS ₹ 10/- AND OFFER PRICE IS ₹ 82/-  
THE OFFER PRICE IS 8.2 TIMES OF THE FACE VALUE OF THE EQUITY SHARE  
ANCHOR INVESTOR ISSUE OFFER: ₹ 82 PER EQUITY SHARE THE ISSUE PRICE IS 8.2 TIMES OF THE FACE VALUE

BID/ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE WAS: WEDNESDAY, DECEMBER 03, 2025  
BID/ ISSUE OPENED ON: THURSDAY, DECEMBER 04, 2025  
BID/ ISSUE CLOSED ON: MONDAY, DECEMBER 08, 2025

RISKS TO INVESTORS

Summary Description of Key Risk Factors Based on Materiality:

1. Our business is significantly dependent on a single Swiss company, and any deterioration in this relationship may adversely affect our operations, financial condition and results of operations.
2. If we cannot maintain and expand our existing client base, our business, financial condition, cash flows and results of operations may be adversely affected.
3. Our business is heavily dependent on our B2B watch distribution segment, and any adverse developments in this segment could materially affect our revenues and profitability.
4. We have had negative cash flows from Operating activities in the past in some of the recent years.
5. Our Company has in the past not complied with the certain provisions of the Companies Act, 2013.
6. We currently hold distribution rights in India for certain brands, but there can be no assurance that such will continue in the future.
7. We currently operate the authorized e-commerce platform for TAG Heuer in India, and any loss of this right could adversely affect our business and financial condition.
8. Our business and sales are significantly concentrated in a few states and stores, and any adverse development affecting these locations may materially impact our results of operations.
9. Our business depends on careful selection and management of our retailer network, and any missteps in retailer selection may adversely affect our brand positioning, average selling price, and long-term growth.
10. Our business is dependent on the experience and leadership of our Directors, and any loss of their services could adversely affect our operations, financial condition, and results of operations.

Details of suitable ratios of the company for the latest full financial year

1. Basic and Diluted Earnings per Share (EPS) as adjusted for changes in capital (Post Bonus)

Period / Year ended	Basic and Diluted EPS (in ₹)	Weight
FY 2024-25	6.96	3
FY 2023-24	3.29	2
FY 2022-23	4.22	1
Weighted Average	5.28	
Period Year Ended September 30, 2025	3.13*	

**\*Not Annualised**

**Note:**

- i. The figures disclosed above are based on the Restated Consolidated Financial Statements of the Company.
- ii. The face value of each equity share is Rs. 10.00
- iii. Basic EPS: Net Profit after tax as restated divided by weighted average number of Equity Shares outstanding at the end of the year.
- iv. Diluted EPS: Net Profit after tax as restated divided by weighted average number of Equity Shares outstanding at the end of the year for diluted EPS.
- v. Weighted average number of Equity Shares is the number of Equity Shares outstanding at the beginning of the year adjusted by the number of Equity Shares issued during the year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of the total number of days during the year.
- vi. The above statement should be read with significant accounting policies and notes on Restated Financial Statements as appearing in the Financial Statements.
- vii. The EPS has been calculated in accordance with AS 20 Earnings Per Share (EPS) issued by Institute of Chartered Accountants of India.

**Net Asset Value (NAV) per Equity Share**

Particulars	NAV per Share (₹)
As on March 31, 2025	29.35
As on March 31, 2024	21.81
As on March 31, 2023	18.51
As on September 30, 2025	32.47
Net Asset Value per Equity Share after the Issue	43.45
Issue price per equity shares	82

- NAV (book value per share) = Total Net Assets divided by number of shares outstanding as adjusted for bonus as on March 31, 2025, and every year.
- Net Assets is computed as the sum of Assets less sum of Liabilities.
- Issue Price per Equity Share is determined by our Company in consultation with the Book Running Lead Manager.

1. Comparison of Accounting Ratios with Industry Peers

The following peer group has been determined on the basis of companies listed on Indian stock exchanges, whose business profile is comparable to our businesses –

Name of the Company	CMP*	Basic EPS (₹)	Diluted EPS (₹)	Face Value (₹)	P/E Ratio*	RoNW (%)	NAV Per Share	Total Income (₹ in Lakhs)
Peer Group								
Ethos Ltd	2,901.70	39.33	39.33	10	73.78	9.80%	401.22	1,27,592.69
Our Company	82*	6.96	6.96	10	15.76*	22.77%	29.35	6,078.28

Key Performance Indicators (KPI) of our company

(₹ In Lakhs, except % and ratios)

Key Performance Indicator	Luxury Time Limited			
	For the Year / Period ended on			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Revenue from Operations	2,485.50	6,033.79	5,017.59	5,278.99
Growth in Revenue from Operations (%)	NA	20.25%	(4.95%)	30.58%
Other Income	5.54	44.49	40.91	6.98
Total Income	2,491.04	6,078.28	5,058.50	5,285.97
EBITDA	294.48	621.18	315.28	397.43
EBITDA Margin (%)	11.82%	10.22%	6.23%	7.52%
Net Profit for the Year	201.02	429.47	201.06	257.68
PAT Margin (%)	8.09%	7.12%	4.01%	4.88%
Net worth	2,086.84	1,885.82	1,331.35	1,130.29
Return on Net worth (%)	9.63%	22.77%	15.10%	22.80%
Return on Capital Employed (%)	12.41%	29.78%	18.25%	28.08%
Debt-Equity Ratio	0.10	0.08	0.23	0.19

**Notes:**

- (1) Revenue from operations represents the revenue from sale of service & product & other operating revenue of our Company as recognized in the Restated financial information.
- (2) Total income includes revenue from operations and other income.
- (3) EBITDA means Earnings before interest, taxes, depreciation and amortization expense, which has been arrived at by obtaining the profit before tax/ (loss) for the year / period and adding back interest cost, depreciation, and amortization expense.
- (4) EBITDA margin is calculated as EBITDA as a percentage of total income.
- (5) Restated profit for the period / year margin is calculated as restated profit for the period / year divided by revenue from operations.
- (6) PAT Margin (%) is calculated as Profit for the year/period as a percentage of Revenue from Operations.
- (7) Return on net worth is calculated as Net profit after tax, as restated, attributable to the owners of the Company for the year/ period divided by Net worth at the end of respective period/year. Net worth means aggregate value of the paid-up equity share capital and reserves & surplus.
- (8) RoE is calculated as Net profit after tax divided by Average Equity.
- (9) Return on capital employed calculated as Earnings before interest and taxes divided by capital employed as at the end of respective period/year. (Capital employed calculated as the aggregate value of Tangible networth, total debt and deferred tax liabilities)
- (10) Debt-equity ratio is calculated by dividing total debt by total equity. Total debt represents long-term and short-term borrowings. Total equity is the sum of share capital and reserves & surplus

2. Weighted average return on net worth for the last 3 FYs, and return on net worth for any interim period for the issuer company

Return on Net Worth (RoNW):

Year ended	RoNW(%)	Weight
FY 2024-25	22.77%	3
FY 2023-24	15.10%	2
FY 2022-23	22.80%	1
Weighted Average	20.22%	
For the period ended September 30, 2025*	9.63%	

**\*Not Annualised**

**Note:**

- RoNW is calculated as net profit after taxation divided by shareholders' funds for that year. Shareholders' funds = Share capital + reserves & surplus – revaluation reserves (if any).
- Net worth is computed as the sum of the aggregate of paid up equity share capital, all reserves created out of the profits, securities premium account received in respect of equity shares and debit or credit balance of profit and loss account.
- Weighted Average = Aggregate of year wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year divide by Total of weights.

Continued to next page....



Continued from previous page...

PROPOSED LISTING: THURSDAY , DECEMBER 11th, 2025\*

The Offer was being made through the Book Building Process, in terms of Rule 19(2)(b)(i) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 253 of the SEBI ICDR Regulations, as amended, wherein not more than 50% of the Net Offer was available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs", the "QIB Portion"), Our Company in consultation with the Book Running Lead Manager has allocated upto 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with the SEBI ICDR Regulations ("Anchor Investor Portion"). Further, not less than 15% of the Net Offer was made available for allocation on a proportionate basis to Non-Institutional Bidders (out of which one third was reserved for applicants with an application size of more than two lots and upto such lots equivalent to not more 10,00,000 and two-thirds was reserved for applicants with application size of more than 10,00,000) and not less than 35% of the Net Offer was made available for allocation to Individual Investors in accordance with the SEBI ICDR Regulations, subject to valid Bids being received at or above the Offer Price. For details, see "Offer Procedure" beginning on page 279 of the Prospectus. The investors are advised to refer to the Prospectus for the full text of the Disclaimer clause pertaining to BSE. For the purpose of this Offer, the designated Stock Exchange will be the BSE Limited. The trading is proposed to be commenced on or before Thursday, December 11, 2025\*

\*Subject to the receipt of listing and trading approval from the BSE ("BSE SME").

SUBSCRIPTION DETAILS

The bidding for Anchor Investors opened and closed on December 03, 2025. The Company received a total of 3 Anchor Investor Application Forms from 3 Anchor Investors for 860800 Equity Shares and the aggregate amount collected from applications made by such Anchor Investors was Rs. 70585600/- . Out of the total 3 Anchor Investor Application Forms, Nil Anchor Investor Application Forms were received from Domestic Mutual Funds (applying through Nil Schemes) for Nil Equity Shares. A total of 617600 Equity Shares were allocated under the Anchor Investor Portion at Rs 82 per Equity Share (including a share premium of Rs 72.00 per Equity Share) aggregating to Rs. 50643200/- . The issue (excluding Anchor Investors Portion) received 221182 Applications for 931616000 Equity Shares (before technical rejections) resulting in 558.79 times subscription (including reserved portion of market maker). The details of the Applications received in the Issue from various categories are as under:

Detail of the Applications Received After Technical Rejection

Sr. No.	Category	Number of Applications	No. of Equity Shares applied	Equity Shares Reserved as per Prospectus	No. of times Subscribed	Amount (Rs.)
1	Individual Investors	194061	620995200	729600	851.14	59827200
2	Non-institutional Investors (More than ₹ 0.2 million and upto ₹1 million)	13184	67140800	102400	655.67	8396800
3	Non-institutional Investors (above ₹1 million)	10246	148595200	209600	708.95	17187200
5	Qualified Institutional Bidders (excluding Anchor Investors)	74	81387200	388800	209.33	31881600
6	Market Maker	1	214400	214400	1.00	17580800
7	Qualified Institutional Bidders (Mutual Fund Reservation)	1	244800	22400	10.93	1836800
	Total	217567	918577600	1667200	550.97	136710400

Final Demand

A summary of the final demand as per BSE as on the Bid/ Issue Closing Date at different Bid prices is as under:

Sr. No.	Bid Price	No. of Equity Shares	% to Total	Cumulative Share Total	Cumulative % of Total
1	78	1478400	0.158692	1478400	0.158692
2	79	92800	0.009961	1571200	0.168653
3	80	657600	0.070587	2228800	0.23924
4	81	686400	0.073678	2915200	0.312919
5	82	928700800	99.68708	931616000	100
	Total	931616000	100		

The Basis of Allotment was finalised in consultation with the Designated Stock Exchange, being BSE Limited on December 09, 2025.

1) Allotment to Individual Investors (After Technical Rejections)

The Basis of Allotment to the Individual Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 82/- per Equity Share, was finalized in consultation with BSE Limited. The category has been subscribed to the extent of 851.14 times. The total number of Equity Shares Allotted in this category is 729600 Equity Shares to 228 successful applicants. The details of the Basis of Allotment of the said category is as under:

Sr. no.	No. of shares applied for (category wise)	Number of application received	% to total	Total No. of shares applied in each category	% to Total	Total no of shares to be allotted in each category	Allocation per Applicant	Ratio of allottees to applicant	Number successful applicants (after rounding off)	% to Total	Total number of shares allocated/ allotted	% to Total	Surplus/ Defecit		
							before rounding off	after rounding off					(7)-(14)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
1	3200	194061	100	620995200	100	729600	3.7596	3200	7	5958	228	100	729600	100	0
TOTAL		194061	100	620995200	100	729600	3.7596		228	100	729600	100	0		

2) Allotment to Non-Institutional Investors - Above Rs. 2 Lakhs and Upto Rs.10 Lakhs (After Technical Rejections)

The Basis of Allotment to the Non-Institutional Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 82/- per Equity Share, was finalized in consultation with BSE Limited. The category has been subscribed to the extent of 655.67 times. The total number of Equity Shares Allotted in this category is 102400 Equity Shares to 21 successful applicants. The details of the Basis of Allotment of the said category is as under:

Sr. no.	No. of shares applied for (category wise)	Number of application received	% to total	Total No. of shares applied in each category	% to Total	Total no of shares to be allotted in each category	Allocation per Applicant	Ratio of allottees to applicant	Number successful applicants (after rounding off)	% to Total	Total number of shares allocated/ allotted	% to Total	Surplus/ Defecit		
							before rounding off	after rounding off					(7)-(14)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
1	4800	11863	89.9803	56942400	84.8104	92139.8272	7.767	4800	19	11863	19	90.4762	91200	89.0625	939.8272
2	6400	754	5.7191	4825600	7.1873	5856.3584	7.7671	6400	1	754	1	4.7619	6400	6.25	-543.6416
3	8000	227	1.7218	1816000	2.7048	1763.1232	7.7671	8000	1	227	1	4.7619	8000	4.6875	-3036.8768
4	9600	157	1.1908	1507200	2.2448	1219.3792	7.7667	9600	0	0	0	0	0	0	1219.3792
5	11200	183	1.388	2049600	3.0527	1421.312	7.7667	11200	0	0	0	0	0	0	1421.312
TOTAL		13184	100	67140800	100	102400	38.8346		21	100	102400	100	0		

3) Allotment to Non-Institutional Investors - Above Rs.10 Lakhs (After Technical Rejections)

The Basis of Allotment to the Non-Institutional Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 82/- per Equity Share, was finalized in consultation with BSE Limited. The category has been subscribed to the extent of 708.95 times. The total number of Equity Shares Allotted in this category is 209600 Equity Shares to 43 successful applicants. The details of the Basis of Allotment of the said category is as under:

Sr. no.	No. of shares applied for (category wise)	Number of application received	% to total	Total No. of shares applied in each category	% to Total	Total no of shares to be allotted in each category	Allocation per Applicant	Ratio of allottees to applicant	Number successful applicants (after rounding off)	% to Total	Total number of shares allocated/ allotted	% to Total	Surplus/ Defecit		
							before rounding off	after rounding off					(7)-(14)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
1	12800	9534	93.0509	122035200	82.1259	195033.6864	20.4568	4800	20	4767	40	100	192000	100	-166.3136
2	14400	189	1.8446	2721600	1.8316	3866.2816	20.4565	4800	1	189	1	0	4800	0	-933.7184
3	16000	186	1.8153	2976000	2.0028	3803.8688	20.4563	4800	1	186	1	0	4800	0	-996.1312
4	17600	29	0.283	510400	0.3435	593.166	20.4541	4800	0	0	0	0	0	0	593.1660
5	19200	30	0.2928	576000	0.3876	613.7088	20.457	4800	0	0	0	0	0	0	613.7088
6	20800	13	0.1269	270400	0.182	265.9824	20.4602	4800	0	0	0	0	0	0	265.9824
7	22400	11	0.1074	246400	0.1658	225.1104	20.4646	4800	0	0	0	0	0	0	225.1104
8	24000	15	0.1464	360000	0.2423	306.8544	20.457	4800	0	0	0	0	0	0	306.8544
9	25600	39	0.3806	998400	0.6719	797.7376	20.4548	4800	1	39	1	0	4800	0	-4002.2624
10	27200	14	0.1366	380800	0.2563	286.3136	20.451	4800	0	0	0	0	0	0	286.3136
11	28800	19	0.1854	547200	0.3682	388.5984	20.4525	4800	0	0	0	0	0	0	388.5984
12	30400	19	0.1854	577600	0.3887	388.5984	20.4525	4800	0	0	0	0	0	0	388.5984
13	32000	24	0.2342	768000	0.5168	490.8832	20.4535	4800	0	0	0	0	0	0	490.8832
14	33600	6	0.0586	201600	0.1357	122.8256	20.4709	4800	0	0	0	0	0	0	122.8256
15	35200	7	0.0683	246400	0.1658	143.1098	20.451	4800	0	0	0	0	0	0	143.1098
16	36800	7	0.0683	257600	0.1734	143.1098	20.451	4800	0	0	0	0	0	0	143.1098
17	38400	9	0.0878	345600	0.2326	184.0288	20.4476	4800	0	0	0	0	0	0	184.0288
18	40000	2	0.0195	80000	0.0538	40.872	20.436	4800	0	0	0	0	0	0	40.8720
19	41600	2	0.0195	83200	0.056	40.872	20.436	4800	0	0	0	0	0	0	40.8720
20	43200	2	0.0195	86400	0.0581	40.872	20.436	4800	0	0	0	0	0	0	40.8720
21	44800	4	0.039	179200	0.1206	81.744	20.436	4800	0	0	0	0	0	0	81.7440
22	46400	1	0.0098	46400	0.0312	20.5408	20.5408	4800	0	0	0	0	0	0	20.5408
23	48000	8	0.0781	384000	0.2584	163.6976	20.4622	4800	0	0	0	0	0	0	163.6976
24	51200	3	0.0293	153600	0.1034	61.4128	20.4709	4800	0	0	0	0	0	0	61.4128
25	52800	7	0.0683	369600	0.2487	143.1568	20.451	4800	0	0	0	0	0	0	143.1568
26	56000	2	0.0195	112000	0.0754	40.872	20.436	4800	0	0	0	0	0	0	40.8720
27	57600	1	0.0098	57600	0.0388	20.5408	20.5408	4800	0	0	0	0	0	0	20.5408
28	60800	5	0.0488	304000	0.2046	102.2848	20.457	4800	0	0	0	0	0	0	102.2848
29	62400	1	0.0098	62400	0.042	20.5408	20.5408	4800	0	0	0	0	0	0	20.5408
30	64000	10	0.0976	640000	0.4307	204.5696	20.457	4800	0	0	0	0	0	0	204.5696
31	68800	1	0.0098	68800	0.0463	20.5408	20.5408	4800	0	0	0	0	0	0	20.5408

The Board of Directors of our Company at its meeting held on December 09, 2025 has taken on record the basis of allotment of Equity Shares approved by the Designated Stock Exchange, being BSE Limited and has allotted the Equity Shares to various successful applicants. The Allotment Advice Cum Refund Intimation will be dispatched to the address of the investors as registered with the depositories. Further, instructions to the SCSBs have been dispatched/ mailed for unblocking of funds and transfer to the Public Issue Account on or before December 10, 2025 and payment to non-Syndicate brokers have been issued on December 10, 2025. In case the same is not received within ten days, investors may contact the Registrar to the Issue at the address given below. The Equity Shares allotted to the successful allottees shall be uploaded on or before December 10, 2025 for credit into the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The Company is in the process of obtaining the listing and trading approval from BSE Limited and the trading of the Equity Shares is expected to commence on December 11, 2025.

Note: All capitalized terms used and not defined herein shall have the respective meaning assigned to them in the Prospectus dated December 09, 2025 ("Prospectus").

INVESTORS, PLEASE NOTE

The details of the allotment made would also be hosted on the website of the Registrar to the Issue, MAS Services Limited at [www.masserv.com](http://www.masserv.com)

All future correspondence in this regard may kindly be addressed to the Registrar to the Issue quoting full name of the First/Sole applicants, serial number of the Application Form, number of shares applied for and Bank Branch where the application had been lodged and payment details at the address of the Registrar given below:

MAS Services Limited  
T-34, 2nd Floor, Okhla Industrial Area, Phase-II New Delhi- 110020, India  
Telephone: 011-26387281-83, 011-41320335 Email Id: [ipo@masserv.com](mailto:ipo@masserv.com)  
Investor Grievance e-mail: [ipo@masserv.com](mailto:ipo@masserv.com) Website: [www.masserv.com](http://www.masserv.com)  
Contact Person: Mr. N. C. Pal  
SEBI registration number: INR0000000049 CIN: U74899DL1973PLC006950

On behalf of Board of Directors  
FOR, LUXURY TIME LIMITED  
Sd/-  
Mr. Pankaj Duihani  
Company Secretary & Compliance Officer

Place: Delhi, India  
Date: December 11th, 2025

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARE ON LISTING OR THE BUSINESS PROSPECTS OF LUXURY TIME LIMITED.

Disclaimer: Luxury Time Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the Prospectus with the Registrar of Companies, Delhi on December 09th, 2025 and thereafter with SEBI and the Stock Exchange. The Prospectus is available on the website of BSE SME at <https://www.bseindia.com/PublicIssues/> and is available on the website of the BRLM at [www.brcapitaladvisors.com](http://www.brcapitaladvisors.com). Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the Prospectus including the section titled "Risk Factors" beginning on page 36 of the Prospectus. The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended or any state securities laws in the United States, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act, 1933 and in accordance with any applicable U.S. State Securities laws. The Equity Shares are being issued and sold outside the United States in "offshore transactions" in reliance on Regulation "S" under the Securities Act, 1933 and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.

Sr. no.	No. of shares applied for (category wise)	Number of application received	% to total	Total No. of shares applied in each category)	% to Total	Total no of shares to be allotted in each category	Allocation per Applicant		Ratio of allottees to applicant	Number successful applicants (after rounding off)	% to Total	Total number of shares allocated / allotted	% to Total	Surplus /Defecit
							before rounding off	after rounding off						(7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(12)	(13)	(14)	(15)	(16)
32	70400	1	0.0098	70400	0.0474	20.5408	20.5408	4800	0	0	0	0	0	20.5408
33	72000	2	0.0195	144000	0.0969	40.872	20.436	4800	0	0	0	0	0	40.8720
34	80000	1	0.0098	80000	0.0538	20.5408	20.5408	4800	0	0	0	0	0	20.5408
35	86400	1	0.0098	86400	0.0581	20.5408	20.5408	4800	0	0	0	0	0	20.5408
36	89600	2	0.0195	179200	0.1206	40.872	20.436	4800	0	0	0	0	0	40.8720
37	91200	3	0.0293	273600	0.1841	61.4128	20.4709	4800	0	0	0	0	0	61.4128
38	96000	2	0.0195	192000	0.1292	40.872	20.436	4800	0	0	0	0	0	40.8720
39	97600	1	0.0098	97600	0.0657	20.5408	20.5408	4800	0	0	0	0	0	20.5408
40	99200	1	0.0098	99200	0.0668	20.5408	20.5408	4800	0	0	0	0	0	20.5408
41	100800	1	0.0098	100800	0.0678	20.5408	20.5408	4800	0	0	0	0	0	20.5408
42	102400	1	0.0098	102400	0.0689	20.5408	20.5408	4800	0	0	0	0	0	20.5408
43	108800	1	0.0098	108800	0.0732	20.5408	20.5408	4800	0	0	0	0	0	20.5408
44	110400	1	0.0098	110400	0.0743	20.5408	20.5408	4800	0	0	0	0	0	20.5408
45	116800	1	0.0098	116800	0.0786	20.5408	20.5408	4800	0	0	0	0	0	20.5408
46	120000	1	0.0098	120000	0.0808	20.5408	20.5408	4800	0	0	0	0	0	20.5408
47	121600	2	0.0195	243200	0.1637	40.872	20.436	4800	0	0	0	0	0	40.8720
48	123200	1	0.0098	123200	0.0829	20.5408	20.5408	4800	0	0	0	0	0	20.5408
49	128000	2	0.0195	256000	0.1723	40.872	20.436	4800	0	0	0	0	0	40.8720
50	131200	1	0.0098	131200	0.0883	20.5408	20.5408	4800	0	0	0	0	0	20.5408
51	140800	1	0.0098	140800	0.0948	20.5408	20.5408	4800	0	0	0	0	0	20.5408
52	142400	1	0.0098	142400	0.0958	20.5408	20.5408	4800	0	0	0	0	0	20.5408
53	145600	1	0.0098	145600	0.098	20.5408	20.5408	4800	0	0	0	0	0	20.5408
54	147200	1	0.0098	147200	0.0991	20.5408	20.5408	4800	0	0	0	0	0	20.5408
55	155200	1	0.0098	155200	0.1044	20.5408	20.5408	4800	0	0	0	0	0	20.5408
56	182400	1	0.0098	182400	0.1227	20.5408	20.5408	4800	0	0	0	0	0	20.5408
57	184000	1	0.0098	184000	0.1238	20.5408	20.5408	4800	0	0	0	0	0	20.5408
58	256000	1	0.0098	256000	0.1723	20.5408	20.5408	4800	0	0	0	0	0	20.5408
59	265600	1	0.0098	265600	0.1787	20.5408	20.5408	4800	0	0	0	0	0	20.5408
60	268800	1	0.0098	268800	0.1809	20.5408	20.5408	4800	0	0	0	0	0	20.5408
61	281600	1	0.0098	281600	0.1895	20.5408	20.5408	4800	0	0	0	0	0	20.5408
62	320000	1	0.0098	320000	0.2154	20.5408	20.5408	4800	0	0	0	0	0	20.5408
63	371200	1	0.0098	371200	0.2498	20.5408	20.5408	4800	0	0	0	0	0	20.5408
64	425600	1	0.0098	425600	0.2864	20.5408	20.5408	4800	0	0	0	0	0	20.5408
65	614400	1	0.0098	614400	0.4135	20.5408	20.5408	4800	0	0	0	0	0	20.5408
66	664000	1	0.0098	664000	0.4469	20.5408	20.5408	4800	0	0	0	0	0	20.5408
67	1032000	1	0.0098	1032000	0.6945	20.5408	20.5408	4800	0	0	0	0	0	20.5408
68	1041600	1	0.0098	1041600	0.701	20.5408	20.5408	4800	0	0	0	0	0	20.5408
69	1222400	1	0.0098	1222400	0.8226	20.5408	20.5408	4800	0	0	0	0	0	20.5408
70	1452800	1	0.0098	1452800	0.9777	20.5408	20.5408	4800	0	0	0	0	0	20.5408
TOTAL		10246	100	148595200	100.0001	209600.0000	1434.8859			43	100	209600	100	0.0000