

General information about company		
Scrip code*	544143	
NSE Symbol*	NA	
MSEI Symbol*	NA	
ISIN*	INE0QQG01019	
Name of company	Royal Sense Ltd	
Type of company	SME	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	19-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Medical Equipment & Supplies	
Start date and time of board meeting	19-05-2025 10:00	
End date and time of board meeting	19-05-2025 13:20	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No	
Latest Date on which RPT policy is updated		
Indicate Company website link for updated RPT policy of the Company		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	During the reporting period there was no any default in loan and debt securities.

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2024	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Revenue From Operations			
	Revenue from operations	1657.01	2764.31	
	Other income	4.53	7.98	
	Total Income	1661.54	2772.29	
2	Expenses			
(a)	Cost of materials consumed	1034.59	2307.32	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	205.88	-272.52	
(d)	Employee benefit expense	109.78	136.45	
(e)	Finance costs	14.37	17.98	
(f)	Depreciation and amortisation expense	1.23	1.9	
(g)	Other Expenses			
1	Other Expenses	140.75	168.23	
	Total other expenses	140.75	168.23	
	Total expenses	1506.6	2359.36	
3	Profit before exceptional and extraordinary items and tax	154.94	412.93	
4	Exceptional items	0	0	
5	Profit before extraordinary items and tax	154.94	412.93	
6	Extraordinary items	0	0	
7	Profit before tax	154.94	412.93	
8	Tax Expense			
	Current tax	42.87	108.16	
	Deferred tax	0.14	0.27	
	Total tax expenses	43.01	108.43	
9	Net Profit Loss for the period from continuing operations	111.93	304.5	
10	Profit (loss) from discontinuing operations before tax	0	0	
11	Tax expense of discontinuing operations	0	0	
12	Net profit (loss) from discontinuing operation after tax	0	0	
13	Profit (loss) for period before minority interest	111.93	304.5	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	Net profit (Loss) for the period	111.93	304.5	
17	Details of equity share capital			
	Paid-up equity share capital	496.81	496.81	

	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve		0.00	
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.28	6.21	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.09	5.69	
20	Debt equity ratio			Textual Information(1)
21	Debt service coverage ratio			Textual Information(2)
22	Interest service coverage ratio			Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	496.81
	Reserves and surplus	1742.91
	Money received against share warrants	216.66
	Total shareholders' funds	2456.38
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	10.48
	Deferred tax liabilities (net)	0.3
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	0.44
	Total non-current liabilities	11.22
6	Current liabilities	
	Short-term borrowings	315.15
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	124.01
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.64
	Total Trade payable	124.65
	Other current liabilities	73.2
	Short-term provisions	104.6
	Total current liabilities	617.6
	Total equity and liabilities	3085.2
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	163.03
	Producing properties	0
	Intangible assets	2.15
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	165.18
(ii)	Non-current investments	43.5
(v)	Deferred tax assets (net)	0
(vi)	Foreign currency monetary item translation difference asset account	0

(vii)	Long-term loans and advances	1353.4
(viii)	Other non-current assets	13.38
	Total non-current assets	1575.46
2	Current assets	
	Current investments	0
	Inventories	299.43
	Trade receivables	892.44
	Cash and cash equivalents	138.25
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	0
	Other current assets	179.62
	Total current assets	1509.74
	Total assets	3085.2

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		

Cash flow statement - indirect	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	412.93
2 Adjustments for reconcile profit (loss)	
Adjustments to profit (loss)	
Adjustments for finance costs	0
Adjustments for depreciation and amortisation expense	1.9
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments to profit (loss)	1.9
3 Adjustments for working capital	
Adjustments for decrease (increase) in inventories	-272.52
Adjustments for decrease (increase) in trade receivables	-422.2
Adjustments for decrease (increase) in other current assets	172.04
Adjustments for increase (decrease) in trade payables	122.22
Adjustments for increase (decrease) in other current liabilities	209.72
Adjustments for provisions	11.32
Total adjustments for working capital	-179.42
Total adjustments for reconcile profit (loss)	-177.52
Net cash flows from (used in) operations	235.41
Dividends received	0
Interest paid	-14.34
Interest received	-7.87
Income taxes paid (refund)	65.76
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities before extraordinary items	176.12
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	176.12
4 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0.5
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	161.72
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	7.87
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-953.04
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1107.39
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1107.39
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	102.68
	Proceeds from issuing other equity instruments	216.65
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	11.57
	Dividends paid	0
	Interest paid	14.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1.04
	Net cash flows from (used in) financing activities before extraordinary items	292.38
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	292.38
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-638.89
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-638.89
	Cash and cash equivalents cash flow statement at beginning of period	777.14
	Cash and cash equivalents cash flow statement at end of period	138.25

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	C N D & Associates	Yes	31-08-2027

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	20-11-2024
Amount Raised	319.34
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if 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	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding of Working Capital Requirements of the Company	Na	509.63	0	156.57	0	
2	General Corporate Purpose	NA	162.77	0	162.77	0	

Signatory Details	
Name of signatory	Rishabh Arora
Designation of person	Managing Director
Place	New Delhi
Date	19-05-2025

