



# ROYAL SENSE LIMITED

Registered Office: Plot No. 57, First Floor, Phase-II, Badli Industrial Estate, Badli (North West Delhi), Delhi-110042

CIN: L21006DL2023PLC412051 Email: [compliance@royalsense.in](mailto:compliance@royalsense.in)

Website: [www.royalsense.in](http://www.royalsense.in) | Contact No.: +91-9205843102

Date: 08.14.2024

To,  
The Manager,  
Department of Corporate Services,  
**BSE Limited,**  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai-400001

Script Code: 544143

Symbol: ROYAL

**Subject: Outcome of the Board Meeting Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 held on today i.e., 08<sup>th</sup> November, 2024**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on Friday, 08<sup>th</sup> November, 2024, at the Registered Office of the Company inter-alia to transact the following business items with the permission of the Chair, if any:

1. Considered and approved the standalone and Consolidated Un-Audited financial results of the Company for the Half year ended 30<sup>th</sup> September, 2024. A copy of the said standalone and consolidated un-audited financial results along with the Limited review report from the statutory auditor is enclosed herewith.

The meeting of the Board of Directors commenced at 1:30 p.m. and concluded at 2:30 p.m.

This is for your information and record.

Thanking you,  
Yours Faithfully,

**For Royal Sense Limited**

**RISHABH**

**ARORA**

**Rishabh Arora**

**Managing Director**

**DIN: 09745543**

Digitally signed by  
RISHABH ARORA  
Date: 2024.11.08  
14:30:09 +05'30'

**Independent Auditor's Review Report on unaudited standalone financial results of Royal Sense Limited for the half year ended September 30, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors**  
**Royal Sense Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Royal Sense Limited ('the Company') for the half year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons 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 Act 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The unaudited standalone financial results for the year ended March 31, 2024, were reviewed by another auditor whose report dated May 30, 2024 expressed an unmodified conclusion on that Statement.

Our conclusion is not modified in respect of these matter.

For CND & Associates  
Chartered Accountants  
Firm Reg. No.: 030019N

*R. Dhingra*

CA Rohit Dhingra  
(Partner)  
M.No.: 519740



Place : Delhi

Date : November 08, 2024

UDIN: 24519704BKGRB2082



(₹ Lakhs)

PARTICULARS	Half Year Ended September 30, 2024	Year Ended March 31, 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	490.01	490.01
(b) Reserve and Surplus	1,535.10	1,343.57
<b>Total Equity</b>	<b>2,025.11</b>	<b>1,833.58</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities	0.16	0.03
<b>Total Non-Current Liabilities</b>	<b>0.16</b>	<b>0.03</b>
<b>Current Liabilities</b>		
(a) Short-Term Borrowings	154.95	160.34
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	-	0.30
-Total outstanding dues of creditors other than micro enterprises and small enterprises	2.18	2.14
(c) Other Current Liabilities	69.38	31.88
(d) Current Tax Liabilities (net)	65.26	59.77
<b>Total Current Liabilities</b>	<b>291.77</b>	<b>254.43</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,317.04</b>	<b>2,088.03</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property Plant and Equipment		
(i) Tangible Assets	5.91	4.83
(ii) Intangible Assets	0.48	0.52
(b) Investments	43.50	43.00
(c) Loan and Advances	314.00	320.00
(d) Other Non-Current Assets	117.51	11.74
<b>Total Non-Current Assets</b>	<b>481.40</b>	<b>380.09</b>
<b>Current Assets</b>		
(a) Inventories	505.31	26.91
(b) Trade Receivables	779.40	470.24
(c) Cash and Cash Equivalents	280.29	859.14
(d) Other Current Assets	270.64	351.66
<b>Total Current Assets</b>	<b>1,835.64</b>	<b>1,707.95</b>
<b>TOTAL ASSETS</b>	<b>2,317.04</b>	<b>2,088.03</b>

For and on behalf of the Board of Directors of  
ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024

ROYAL SENSE LIMITED  
Unaudited Standalone Statement of Profit and Loss for the half year ended September 30, 2024  
CIN : L21006DL2023PLC412051  
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half year ended		Year ended	
	September 30, 2024	March 31, 2024	September 30, 2023	March 31, 2024
<b>Income</b>				
Revenue from operations	1,107.30	1,093.37	803.26	1,896.39
Other Income	3.45	2.23	0.81	3.04
<b>Total Income</b>	<b>1,110.75</b>	<b>1,095.60</b>	<b>804.07</b>	<b>1,899.43</b>
<b>Expenses</b>				
Cost of materials purchased	1,272.74	806.13	791.74	1,597.62
Change in inventory	(478.40)	103.52	(130.43)	(26.91)
Employee benefit expenses	26.64	22.21	21.73	43.94
Finance costs	3.61	8.70	0.36	9.07
Depreciation and amortization expense	0.67	0.48	0.31	0.79
Other expenses	27.51	19.54	25.39	44.93
<b>Total Expenses</b>	<b>852.77</b>	<b>960.58</b>	<b>709.10</b>	<b>1,669.44</b>
<b>Profit Before Tax</b>	<b>257.98</b>	<b>135.02</b>	<b>94.97</b>	<b>229.99</b>
<b>Tax Expense</b>				
Current Tax	65.29	35.15	24.62	59.77
Deferred Tax	0.13	(0.04)	0.07	0.03
<b>Total Tax Expense</b>	<b>65.42</b>	<b>35.11</b>	<b>24.69</b>	<b>59.80</b>
<b>Profit for the year</b>	<b>192.56</b>	<b>99.91</b>	<b>70.28</b>	<b>170.19</b>
<b>No. of Equity Shares</b>	<b>4,900,146</b>	<b>4,900,146</b>	<b>3,450,146</b>	<b>4,900,146</b>
<b>Earnings per equity share (nominal value of shares ₹10)</b>				
Basic and diluted (in ₹) (Not annualised for half year period)	<b>3.93</b>	<b>2.03</b>	<b>2.03</b>	<b>3.47</b>

For and on behalf of the Board of Directors of  
ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024

**ROYAL SENSE LIMITED**

Unaudited Standalone Statement of Cash Flow for the half year ended September 30, 2024

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(₹ Lakhs)

PARTICULARS	For the half year ended September 30, 2024	For the year ended March 31, 2024
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	257.98	229.99
Adjustments for:		
Depreciation/amortization	0.68	0.79
Interest paid	3.62	6.26
Interest income	(3.35)	(3.04)
<b>Operating profit before working capital changes</b>	<b>258.93</b>	<b>233.99</b>
Movement in working capital:		
Decrease / (Increase) in trade receivables	(309.16)	4.00
Decrease / (Increase) in other assets	80.74	(348.63)
Decrease / (Increase) in inventories	(478.41)	(16.27)
Increase / (Decrease) in trade payables	(0.26)	(143.73)
Increase / (Decrease) in other liabilities	(21.99)	29.31
Increase / (Decrease) in short term borrowings	(5.39)	160.34
Increase / (Decrease) in provisions	-	-
Cash generated from operations	(475.54)	(80.99)
Direct taxes paid (net of refunds)	-	0.46
<b>Net cash from operating activities (A)</b>	<b>(475.54)</b>	<b>(81.45)</b>
<b>B. Cash flows from investing activities</b>		
Redemption/(Investment) in FD	(105.77)	(40.61)
Interest received	3.35	0.53
Payment for fixed assets (including capital work in progress and capital advances)	(1.71)	(3.23)
Investment in shares	(0.51)	-
Proceeds from purchase consideration	-	2.49
Movement in security deposit	-	(11.70)
Long term loan and advances	6.00	(320.00)
<b>Net cash from/ (used in) investing activities (B)</b>	<b>(98.64)</b>	<b>(372.52)</b>
<b>C. Cash flows from financing activities</b>		
Interest paid during the year	(3.62)	(6.26)
Proceeds from issuance of shares	-	1,555.41
Share issue expenses	(1.05)	(236.04)
<b>Net cash from/ (used in) financing activities (C)</b>	<b>(4.67)</b>	<b>1,313.11</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>	<b>(578.85)</b>	<b>859.14</b>
Cash and cash equivalent as at the beginning of the period	859.14	-
<b>Cash and cash equivalent as at the end of the period</b>	<b>280.29</b>	<b>859.14</b>

**Notes:**

(i) Amount in brackets represents cash outflow or loss.

 For and on behalf of the Board of Directors of  
ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

 Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024



**Independent Auditor's Review Report on unaudited consolidated financial results of Royal Sense Limited for the half year ended September 30, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors**  
**Royal Sense Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Royal Sense Limited ('the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the half year ended September 30, 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons 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 Act 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.
4. This Statement includes the results of the Holding Company and the following entities:

S. No	Name of entity	Relationship with holding company
1	Stergic Retail Private Limited	Wholly owned subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. 1128 lakhs and Rs. 155 lakhs, total net profit after tax of Rs. 41.56 lakhs and Rs. 2.67 lakhs (before consolidation adjustments), for the half year ended September 30, 2024 and year ended March 31, 2024, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of the above matter.
7. The unaudited consolidated financial results for the year ended March 31, 2024, were reviewed by another auditor whose report dated May 30, 2024 expressed an unmodified conclusion on that Statement.

**Our conclusion is not modified in respect of these matter.**

For CND & Associates  
Chartered Accountants  
Firm Reg. No.: 0300194

*R. Dhingra*

CA Rohit Dhingra  
(Partner)  
M.No.: 519740



Place : Delhi

Date : November 08, 2024

UDIN: 24519740BKGR6827



**ROYAL SENSE LIMITED**

Unaudited Consolidated Balance Sheet as at September 30, 2024

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(₹ Lakhs)

PARTICULARS	Half Year Ended September 30, 2024	Year Ended March 31, 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	490.02	490.02
(b) Reserve and Surplus	1,568.83	1332.27
<b>Total Equity</b>	<b>2,058.85</b>	<b>1,822.29</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities	0.16	0.03
<b>Total Non-Current Liabilities</b>	<b>0.16</b>	<b>0.03</b>
<b>Current Liabilities</b>		
(a) Short-Term Borrowings	154.95	160.34
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	-	0.30
-Total outstanding dues of creditors other than micro enterprises and small enterprises	39.29	2.32
(c) Other Current Liabilities	84.30	32.22
(d) Current Tax Liabilities (net)	65.26	59.77
<b>Total Current Liabilities</b>	<b>343.80</b>	<b>254.95</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,402.81</b>	<b>2,077.27</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property Plant and Equipment		
(i) Tangible Assets	5.91	4.83
(ii) Intangible Assets	0.48	0.63
(b) Investments	42.50	42.00
(c) Loan and Advances	1.34	-
(d) Other Non-Current Assets	117.51	11.74
<b>Total Non-Current Assets</b>	<b>167.74</b>	<b>59.20</b>
<b>Current Assets</b>		
(a) Inventories	708.38	414.85
(b) Trade Receivables	930.93	321.86
(c) Cash and Cash Equivalents	306.68	874.29
(d) Other Current Assets	289.08	407.07
<b>Total Current Assets</b>	<b>2,235.07</b>	<b>2,018.07</b>
<b>TOTAL ASSETS</b>	<b>2,402.81</b>	<b>2,077.27</b>

 For and on behalf of the Board of Directors of  
 ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

 Rishabh Arora  
 Managing Director  
 DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024

**ROYAL SENSE LIMITED**

Unaudited Consolidated Statement of Profit and Loss for the half year ended September 30, 2024

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(₹ Lakhs)

PARTICULARS	Half year ended		Year ended
	September 30, 2024	March 31, 2024	March 31, 2024
<b>Income</b>			
Revenue from operations	2,202.33	977.00	1,780.02
Other Income	3.45	2.23	3.04
<b>Total Income</b>	<b>2,205.78</b>	<b>979.24</b>	<b>1,783.06</b>
<b>Expenses</b>			
Cost of materials purchase	2,118.00	1,086.27	1,877.76
Change in inventory	(293.52)	(284.42)	(414.85)
Employee benefit expenses	26.64	22.21	43.94
Finance costs	3.81	8.88	9.25
Depreciation and amortization expense	0.67	0.49	0.79
Other expenses	32.57	21.14	46.53
<b>Total Expenses</b>	<b>1,888.17</b>	<b>854.57</b>	<b>1,563.41</b>
<b>Profit Before Tax</b>	<b>317.61</b>	<b>124.67</b>	<b>219.65</b>
<b>Tax Expense</b>			
Current Tax	79.89	36.11	60.73
Deferred Tax	0.13	(0.04)	0.03
<b>Total Tax Expense</b>	<b>80.01</b>	<b>36.07</b>	<b>60.76</b>
<b>Profit for the year</b>	<b>237.60</b>	<b>88.60</b>	<b>158.89</b>
<b>No of equity shares</b>	<b>4,900,146</b>	<b>4,900,146</b>	<b>4,900,146</b>
<b>Earnings per equity share (nominal value of shares ₹10)</b>			
Basic and diluted (in ₹) (Not annualised for half year period)	<b>4.85</b>	<b>1.81</b>	<b>3.24</b>

For and on behalf of the Board of Directors of  
ROYAL SENSE LIMITED**FOR ROYAL SENSE LIMITED**Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024

ROYAL SENSE LIMITED

Unaudited Consolidated Statement of Cash Flow for the half year ended September 30, 2024

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(₹ Lakhs)

PARTICULARS	For the half year ended September 30, 2024	For the year ended March 31, 2024
<b>A. Cash flow from operating activities</b>		
Profit Before Tax	317.61	219.65
Adjustments for:		
Depreciation/amortization	0.68	0.79
Interest paid	3.82	6.26
Interest income	(3.35)	(3.04)
<b>Operating profit before working capital changes</b>	<b>318.76</b>	<b>223.66</b>
Movement in working capital:		
Decrease / (Increase) in trade receivables	(609.08)	152.38
Decrease / (Increase) in other assets	118.00	(404.50)
Decrease / (Increase) in inventories	(293.53)	(404.21)
Increase / (Decrease) in trade payables	36.68	(143.30)
Increase / (Decrease) in short term borrowing	(5.39)	160.34
Increase / (Decrease) in other liabilities	(22.30)	89.19
Cash generated from operations	(456.86)	(326.46)
Direct taxes paid (net of refunds)	-	60.73
<b>Net cash from operating activities (A)</b>	<b>(456.86)</b>	<b>(387.19)</b>
<b>B. Cash flows from investing activities</b>		
Redemption/(Investment) in FD	(105.77)	(39.61)
Interest received	3.35	0.53
Payment for fixed assets (including capital work in progress and capital advances)	(1.61)	(3.35)
Investment in shares	(0.51)	-
Security deposit paid	-	(11.70)
Proceeds from purchase consideration (cash acquired)	-	2.49
Long term loan and advances	(1.34)	-
<b>Net cash from/ (used in) investing activities (B)</b>	<b>(105.88)</b>	<b>(51.64)</b>
<b>C. Cash flows from financing activities</b>		
Interest paid during the year	(3.82)	(6.26)
Proceeds from issuance of shares	-	1,555.42
Share issue expenses	(1.05)	(236.04)
<b>Net cash from/ (used in) financing activities (C)</b>	<b>(4.87)</b>	<b>1,313.12</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>	<b>(567.61)</b>	<b>874.29</b>
Cash and cash equivalent as at the beginning of the period	874.29	-
<b>Cash and cash equivalent as at the end of the period</b>	<b>306.68</b>	<b>874.29</b>

Notes:

(i) Amount in brackets represent a cash outflow or a loss.

For and on behalf of the Board of Directors of  
ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: 08/11/2024





**ROYAL  
SENSE**

**ROYAL SENSE LIMITED**

GST NO-07AAMCR5681F1Z0

CIN : U21006DL2023PLC412051

Contact No : +91 11-43067108

E-mail : admin@royalsense.in

To,  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400001

**Subject: Statement of deviation or variation in utilisation of funds, if any, under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Ma'am/ Sir(s)

Pursuant to Regulation 32 of Listing Regulations read with SEBI Circular No. CIR/ CFD/CMDI/162/2019 dated December 24, 2019, we hereby confirm that during the halfyear ended September 30, 2024, there was no deviation or variation in the utilisation of proceeds of the IPO from the objects stated in the Prospectus dated March 05, 2024.

A statement of deviation or variation, if any, for the half year ended September 30, 2024, duly reviewed by the audit committee of the Company at its meeting held on November 8, 2024, is enclosed herewith.

This disclosure will also be hosted on the Company's website viz. Royalsense.in

Request you to kindly take the same on record.

Thanking You,

**FOR ROYAL SENSE LIMITED**

**Director**

Rishabh Arora  
Managing Director  
Place: Delhi  
Date: November 08, 2024





**ROYAL  
SENSE**

**ROYAL SENSE LIMITED**

GST NO-07AAMCR5681F1Z0

CIN : U21006DL2023PLC412051

Contact No : +91 11-43067108

E-mail : admin@royalsense.in

**STATEMENT OF DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED**

Name of listed entity	Royal Sense Limited					
Mode of Fund Raising	Initial Public Offer					
Date of Raising Funds	(March 15, 2024) (Date of Allotment)					
Amount Raised	Fresh Issue of ₹9.86 Crore					
Report filed for Half year ended	September 30, 2024					
Monitoring Agency	Not Applicable					
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 Unitholders	Not Applicable					
If Yes, Date of Unitholders Approval	Not Applicable					
Explanation for the Deviation/Variation	Not Applicable					
Comments of the Audit Committee after review	None					
Comments of the auditors, if any	None					
Set forth below are objects for which funds have been raised in the IPO and details of deviation, if any, in the following table:						
Original Object	Modified Object, if any	Original Allocation (₹ in Lakh)	Modified Allocation, if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/Variation for Quarter according to applicable object	Remarks if any
Working capital requirement	-	600	-	600	NIL	NA
General corporate purposes	-	240	-	239.8	NIL	NA
Issue Expenses	-	146	-	146	NIL	NA

Note 1: IPO proceeds which remain un-utilised as at September 30, 2024 are lying in escrow account maintained with AXIS Bank.

Thanking You,  
For ROYAL SENSE LIMITED

**FOR ROYAL SENSE LIMITED**

Rishabh Arora  
Managing Director

Director

Place: Delhi

Date: November 08, 2024