

Date: 19th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra - 400001.

Scrip Code: 544143

BSE Symbol: ROYAL

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Standalone and Consolidated Financial Results for the half-year and year ended 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir / Madam,

Pursuant to **Regulation 30** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Monday, 19th May, 2025** at Registered Office of the company situated at Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042, has inter-alia:

- 1) Approved the Audited Financial Results (Standalone and Consolidated) for the half-year and year ended 31st March, 2025, as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- 1) the Audited Financial Results (Standalone and Consolidated) for the half-year and year ended 31st March, 2025; together with Auditors Report with unmodified opinions on the aforesaid Audited Financial Results (Standalone and Consolidated).
- 2) Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated Audited Financial Results.
- 3) Utilization Certificate from the Statutory Auditor of the Company against the Preferential issue for the period from October 01, 2024 to March 31, 2025.



ROYAL SENSE LIMITED

Registered Office: Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042
CIN: L21006DL2023PLC412051 **Email:** compliance@royalsense.in
Website: www.royalsense.in | **Contact No.:** +91-9205843102

The meeting of the Board of Directors of the Company commenced at 10:00 a.m. and concluded at 01:20 p.m.

You are requested to take the above information on record.

Thanking You.

For Royal Sense Limited

RISHABH
Digitally signed by
RISHABH ARORA
ARORA
Date: 2025.05.19
13:26:10 +05'30'

Rishabh Arora
Managing Director
DIN: 09745543

INDEPENDENT AUDITORS' REPORT

To
The Members of Royal Sense Limited

Report on the audit of the financial statements for the year ended 31st March 2025

Opinion

We have audited the accompanying statements of year-to-date standalone financial results of **Royal Sense Limited** ("the Company") for the year ended March 31, 2025 (the statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements is presented in accordance with the requirements of Listing Regulations in this regards and give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

This statement which includes the standalone financial results is the responsibility of the company's board of directors and has been approved by them for the issuance. The standalone financial results for the year ended March 31, 2025, has been complied from the related audited standalone interim financial information. This responsibility includes the preparation



and presentation of the standalone financial results for the year ended March 31, 2025 that give a true and fair view of the net loss after tax/ net profit after tax, respectively and other financial information in accordance with the recognition and measurement principles laid down in the Accounting standards prescribed under section 133 of the act read with relevant rules issued there under and other accounting principles generally accepted in india and in compliance with regulation 33 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.



The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



The statements includes the result for the year ended 31st march 2025, being the balancing figure between audited figures in respect of the full financial year and the published year to date audited figures upto the first half of the current financial year . our report on the statement is not modified in respect of this matter.

The audited 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 C N D & Associates
(Chartered Accountants)
(Firm Reg. No. 030019N)


Rohit Dhingra
(Partner)



Membership No: 519740

Place: Delhi

Dated: May 19, 2025

UDIN: 25519740BMLHWW9509

ROYAL SENSE LIMITED

Standalone Balance Sheet as at March 31, 2025

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(* Lakhs)

PARTICULARS	Year Ended	
	March 31, 2025	March 31, 2024
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	495.81	490.01
(b) Reserve and Surplus	1,742.91	1343.57
(c) Money received against share warrants	216.66	-
Total Equity	2,456.38	1,633.58
Liabilities		
Non-Current Liabilities		
(a) Deferred Tax Liabilities	0.30	0.03
(b) Long-Term Borrowings	10.48	22.05
(c) Provisions	0.44	-
Total Non-Current Liabilities	11.22	22.08
Current Liabilities		
(a) Short-Term Borrowings	315.15	138.28
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	124.01	0.30
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.64	2.14
(c) Other Current Liabilities	64.74	31.88
(d) Current Tax Liabilities (net)	104.60	59.77
(e) Provisions	8.46	-
Total Current Liabilities	617.60	232.38
TOTAL EQUITY AND LIABILITIES	3,085.21	2,088.03
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment		
(i) Tangible Assets	163.03	4.83
(ii) Intangible Assets	2.15	0.52
(b) Investments	43.50	43.00
(c) Loan and Advances	1,353.40	320.00
(d) Other Non-Current Assets	13.38	93.74
Total Non-Current Assets	1,575.46	462.09
Current Assets		
(a) Inventories	299.43	26.91
(b) Trade Receivables	892.44	470.24
(c) Cash and Cash Equivalents	138.25	777.14
(d) Other Current Assets	179.02	351.66
Total Current Assets	1,509.74	1,625.95
TOTAL ASSETS	3,085.20	2,088.03

Summary of significant accounting policies

The accompanying notes 1 to 32 form an integral part of these financial statements.

For and on behalf of the Board of Directors of
ROYAL SENSE LIMITED**FOR ROYAL SENSE LIMITED.**

Director



Rishabh Arora
Managing Director
DIN: 09745543

Place : Delhi
Date:- 19-05-2025

ROYAL SENSE LIMITED

Statement of Profit and Loss for the period ended March 31, 2025
 CIN : L21006DL2023PLC412051
 All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended		Year ended March 31, 2025	Year ended March 31, 2024	IF Lateral
	March 31, 2025	September 30, 2024			
Income					
Revenue from operations	1,657.01	1,107.30	1,093.37	2,764.31	1,856.39
Other Income	4.53	3.45	2.23	7.98	3.04
Total Income	1,661.54	1,110.75	1,095.60	2,772.29	1,859.43
Expenses					
Cost of materials purchased	1,034.59	1,272.74	806.13	2,307.32	1,597.62
Change in inventory	205.88	(478.40)	103.52	(72.52)	(26.91)
Employee benefit expenses	101.76	26.61	22.21	136.45	43.94
Finance costs	14.37	3.81	8.10	17.98	9.07
Depreciation and amortization expense	1.23	0.57	0.48	1.00	0.70
Other expenses	140.75	27.48	19.54	168.23	44.93
Total expenses	1,506.89	852.77	960.59	2,359.36	1,863.44
Profit Before Tax	154.95	257.98	135.02	412.93	229.99
Tax Expense					
Current Tax	42.67	65.29	35.15	108.16	58.77
Deferred Tax	0.15	0.13	(0.04)	0.27	0.03
Total Tax Expense	43.02	65.42	35.11	108.44	59.80
Profit for the year	111.93	192.56	99.91	304.49	170.19
No. of Equity Shares					
Earnings per equity share (nominal value of shares ₹10)	49.68,146	49.00,146	49.00,146	49.68,146	49.00,146
Basic (in ₹) (Not annualised for the period)	2.28	3.93	2.04	6.21	3.47
Diluted (in ₹) (Not annualised for the period)	2.09	3.93	2.04	5.69	3.47

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

Rishabh Arora
 Managing Director
 DIN: 09745543

Place : Delhi
 Date: - 19-05-2025



Director

ROYAL SENSE LIMITED

Standalone Statement of Cash Flow for the period ended March 31, 2025

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(` Lakhs)

PARTICULARS	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit Before Tax	412.93	229.99
Adjustments for:		
Depreciation/amortization	1.90	0.79
Interest paid	14.34	6.26
Interest income	(7.87)	(3.04)
Operating profit before working capital changes	421.30	233.89
Movement in working capital:		
Decrease / (Increase) in trade receivables	(422.20)	4.00
Decrease / (Increase) in other assets	172.04	(348.63)
Decrease / (Increase) in inventories	(272.52)	(16.27)
Increase / (Decrease) in trade payables	122.22	(143.73)
Increase / (Decrease) in other liabilities	32.86	29.31
Increase / (Decrease) in short term borrowings	178.87	160.34
Increase / (Decrease) in provisions	11.32	-
Cash generated from operations	241.88	(80.59)
Direct taxes paid (net of refunds)	65.76	0.46
Net cash from operating activities (A)	176.12	(81.45)
B. Cash flows from investing activities		
Redemption/(Investment) in FD and security deposit	82.00	(122.61)
Interest received	7.87	0.53
Payment for fixed assets (including capital work in progress and capital advances)	(161.72)	(3.23)
Investment in shares	(0.50)	-
Proceeds from purchase consideration	-	2.49
Movement in security deposit	(1.64)	(11.70)
Long term loan and advances	(1,033.40)	(320.00)
Net cash from/ (used in) investing activities (B)	(1,107.38)	(454.52)
C. Cash flows from financing activities		
Interest paid during the year	(14.34)	(6.26)
Proceeds from issuance of shares warrant	216.65	1,555.41
Proceeds from issuance of Shares	102.68	-
Repayment of long term borrowing	(11.57)	-
Share issue expenses	(1.04)	(236.04)
Net cash from/ (used in) financing activities (C)	292.38	1,313.11
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(638.88)	777.14
Cash and cash equivalent as at the beginning of the period	777.14	-
Cash and cash equivalent as at the end of the period	138.25	777.14

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:- 19-05-2025

INDEPENDENT AUDITORS' REPORT

To
The Members of Royal Sense Limited

Report on the audit of the consolidated financial statements for the year ended 31st March 2025

Opinion

We have audited the accompanying statements of year-to-date 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 year ended March 31, 2025 (the statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements is presented in accordance with the requirements of Listing Regulations in this regards and give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

This statement which includes the Consolidated financial results is the responsibility of the company's board of directors and has been approved by them for the issuance. The



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Consolidated financial results for the year ended March 31, 2025, has been complied from the related audited Consolidated interim financial information. This responsibility includes the preparation and presentation of the Consolidated financial results for the year ended March 31, 2025 that give a true and fair view of the net loss after tax/ net profit after tax, respectively and other financial information in accordance with the recognition and measurement principles laid down in the Accounting standards prescribed under section 133 of the act read with relevant rules issued there under and other accounting principles generally accepted in india and in compliance with regulation 33 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The statements includes the result of the Holding Company and the wholly owned subsidiary company i.e. Stergic Retail Private Limited for the year ended 31st march 2025, being the balancing figure between audited figures in respect of the full financial year and the published year to date audited figures upto the first half of the current financial year . our report on the statement is not modified in respect of this matter.

We did not review the financial results of subsidiary included in the Statement, whose financial results reflects total revenues of Rs. 3816.73 lakhs and Rs. 155.19 lakhs, total net profit after tax of Rs. 314.76 lakhs and Rs. 2.67 lakhs (before consolidation adjustments), for the year ended March 31, 2025 and year ended March 31, 2024, respectively, as considered in the Statement. These 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. Our conclusion is not modified in respect of the above matter.

The audited 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 C N D & Associates
(Chartered Accountants)
(Firm Reg. No. 030019N)

Rohit Dhingra
(Partner)
Membership No: 519740



Place: Delhi
Dated: May 19, 2025

UDIN: 25519740BМИHWX1608

ROYAL SENSE LIMITED
Consolidated Balance Sheet as at March 31, 2025
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

(₹ Lakhs)

PARTICULARS	Year Ended March 31, 2025	Year Ended March 31, 2024
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	496.81	490.01
(b) Reserve and Surplus	2,060.23	1332.26
(c) Money received against share warrants	216.66	-
Total Equity	2,773.70	1,822.27
Liabilities		
Non-Current Liabilities		
(a) Deferred Tax Liabilities	0.30	0.03
(b) Long-Term Borrowings	10.48	22.05
(c) Provisions	0.44	-
Total Non-Current Liabilities	11.22	22.08
Current Liabilities		
(a) Short-Term Borrowings	315.15	138.28
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	124.01	0.30
-Total outstanding dues of creditors other than micro enterprises and small enterprises	0.84	2.32
(c) Other Current Liabilities	87.54	32.25
(d) Current Tax Liabilities (net)	235.45	59.77
(e) Provisions	8.46	-
Total Current Liabilities	771.45	232.92
TOTAL EQUITY AND LIABILITIES	3,556.38	2,077.27
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment		
(i) Tangible Assets	163.03	4.03
(ii) Intangible Assets	2.15	0.63
(b) Investments	42.50	42.00
(c) Other Non-Current Assets	13.38	11.74
Total Non-Current Assets	221.06	59.20
Current Assets		
(a) Inventories	575.34	414.85
(b) Trade Receivables	1,455.63	321.86
(c) Cash and Cash Equivalents	1,124.73	874.29
(d) Other Current Assets	179.62	407.06
Total Current Assets	3,335.32	2,018.07
TOTAL ASSETS	3,556.38	2,077.27

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

FOR ROYAL SENSE LIMITED

Director

Rishabh Arora
Managing Director
DIN: 09745543

Place : Delhi
Date:- 19-05-2025

ROYAL SENSE LIMITED

Consolidated Statement of Profit and Loss for the period ended March 31, 2025

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

(` Lakhs)

PARTICULARS	Half Year Ended September 30, 2024		Year ended March 31, 2024	Year ended March 31, 2025	Year ended March 31, 2024
	March 31, 2025	March 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
Income					
Revenue from operations	3,971.07	2,202.33	1,093.37	5,173.40	1,780.02
Other Income	4.53	3.45	2.23	7.58	3.04
Total Income	3,975.60	2,205.78	1,095.60	5,181.38	1,783.06
Expenses					
Cost of materials purchased	2,099.58	2,118.00	806.13	5,117.58	1,877.76
Change in inventory	133.03	(293.52)	(284.42)	(150.49)	(414.85)
Employee benefit expenses	121.32	26.67	22.21	147.99	43.94
Finance costs	17.39	3.81	8.70	21.20	9.25
Depreciation and amortization expense	1.23	0.67	0.48	1.90	0.79
Other expenses	147.20	32.54	19.54	179.74	46.53
Total Expenses	3,419.78	1,868.17	872.64	8,307.92	1,583.42
Profit Before Tax	555.85	317.61	522.97	873.46	218.64
Tax Expense					
Current Tax	160.16	79.69	36.11	240.06	60.73
Deferred Tax	0.15	0.13	(0.04)	0.27	0.03
Total Tax Expense	160.32	80.02	36.07	240.34	60.76
Profit for the year	395.53	237.69	485.90	633.12	158.86
No. of Equity Shares					
Earnings per equity share (nominal value of shares ₹10)					
Basic (in ₹) (Not annualised for the period)	8.57	4.85	9.94	12.91	3.24
Diluted (in ₹) (Not annualised for the period)	7.39	4.85	9.94	11.83	3.24

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:- 19-05-2025

ROYAL SENSE LIMITED
 Consolidated Statement of Cash Flow for the period ended March 31, 2025
 CIN : L21005DL2023PLC412051
 All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	(₹ Lakhs)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities	873.46	219.64
Profit Before Tax	1.90	0.79
Adjustments for:	14.34	6.26
Depreciation/amortization	(7.87)	(3.04)
Interest paid	881.62	223.65
Interest income		
Operating profit before working capital changes	(1,133.77)	152.38
Movement in working capital:		
Decrease / (Increase) in trade receivables	227.44	(404.50)
Decrease / (Increase) in other assets	(160.49)	(404.21)
Decrease / (Increase) in inventories	122.24	(143.30)
Increase / (Decrease) in trade payables	55.29	89.19
Increase / (Decrease) in other liabilities	176.87	160.34
Increase / (Decrease) in short term borrowings	10.27	
Increase / (Decrease) in provisions	179.68	(326.46)
Cash generated from operations	65.76	60.73
Direct taxes paid (net of refunds)	113.93	(387.19)
Net cash from operating activities (A)		(33.61)
B. Cash flows from investing activities		0.53
Redemption/(Investment) in FD and security deposit	7.87	(3.35)
Interest received	(161.60)	-
Payment for fixed assets (including capital work in progress and capital advances)	(0.50)	2.49
Investment in shares	(1.64)	(11.70)
Proceeds from purchase consideration		
Movement in security deposit	(155.87)	(51.64)
Long term loan and advances		
Net cash from/ (used in) investing activities (B)		(6.25)
C. Cash flows from financing activities		1,555.42
Interest paid during the year	216.56	
Proceeds from issuance of shares warrant	102.68	
Proceeds from issuance of Shares	(11.57)	
Repayment of long term borrowing	(1.04)	(238.04)
Share issue expenses	292.39	1,313.12
Net cash from/ (used in) financing activities (C)	250.44	874.29
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	874.29	-
Cash and cash equivalent as at the beginning of the period	1,124.73	874.29
Cash and cash equivalent as at the end of the period		

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:- 19-05-2025

Certificate No. CND/008/2025-26

Certificate Of Utilization of Net Proceeds From Issue of Shares and Shares Warrant

To,
The Board of Directors
Royal sense Limited
First Floor, Plot No 57, Phase-II,
Badli Industrial Area, Delhi-110042

We, the statutory auditors of Royal sense Limited, have verified the books of accounts and other relevant records/documents maintained by the company for the purpose of certifying the utilisation of net proceeds as on 31-03-2025 from the issue of preferential shares as on 11th March 2025 and issue of share warrant as per the offer document.

Details of utilization:

Object as disclosed in the offer document	Amount disclosed in the offer document (Rs. in lakhs)	Actual Received (Rs. in lakhs)	Actual utilised (Rs. in lakhs)	Remarks if any
1) Funding working capital requirements of the Company	509.63	156.57	156.57	-
2) General Corporate Purposes	169.87	162.77	162.77	-

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

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



Place : Delhi
Date : May 19, 2025

UDIN: 25519740BMLHWY2356



ROYAL SENSE LIMITED

Registered Office: Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042
CIN: L21006DL2023PLC412051 **Email:** compliance@royalsense.in
Website: www.royalsense.in | **Contact No.:** +91-9205843102

Date: 19th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra - 400001.

Scrip Code: 544143
BSE Symbol: ROYAL

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Rishabh Arora, Managing Director** of Royal Sense Limited, having registered office at Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042, hereby declare that the Statutory Auditors of the Company, M/s. C N D & Associates, Chartered Accountants (Firm Registration No. 030019N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For Royal Sense Limited

RISHABH Digitally signed by
RISHABH ARORA
ARORA Date: 2025.05.19
13:27:05 +05'30'

Rishabh Arora
Managing Director
DIN: 09745543



ROYAL SENSE LIMITED

Registered Office: Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042
CIN: L21006DL2023PLC412051 **Email:** compliance@royalsense.in
Website: www.royalsense.in | **Contact No.:** +91-9205843102

Date: 19th May, 2025

To,
The Manager,
The Corporate Relationship Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai, Maharashtra - 400001.

Scrip Code: 544143
BSE Symbol: ROYAL

Subject: Declaration of unmodified opinion on the Audited Financial Results (Consolidated) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Rishabh Arora, Managing Director** of Royal Sense Limited, having registered office Plot No. 57, First Floor, Phase-II Badli, Industrial Estate, Badli Ind., Badli (North West Delhi), Delhi-110042, hereby declare that the Statutory Auditors of the Company, M/s. C N D & Associates, Chartered Accountants, (Firm Registration No. 030019N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Consolidated) of the Company for the financial year ended 31st March, 2025.

Kindly take this declaration on your record.

Thanking You.

For Royal Sense Limited

RISHABH Digital signature
ARORA by RISHABH
ARORA
Date: 2025.05.19
13:27:26 +05'30'
Rishabh Arora
Managing Director
DIN: 09745543