

ROYAL SENSE LIMITED

Unaudited Consolidated Balance Sheet as at September 30, 2025

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended	Year Ended
	September 30, 2025	March 31, 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	535.01	496.81
(b) Reserve and Surplus	3,004.45	2,060.23
(c) Money received against share warrants	-	216.66
Total Equity	3,539.46	2,773.70
Liabilities		
Non-Current Liabilities		
(a) Deferred Tax Liabilities	1.27	0.30
(b) Long-Term Borrowings	88.47	10.48
(c) Provisions	8.46	8.46
Total Non-Current Liabilities	98.19	19.24
Current Liabilities		
(a) Short-Term Borrowings	598.65	315.15
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	116.47	124.01
-Total outstanding dues of creditors other than micro enterprises and small enterprises	288.88	0.84
(c) Other Current Liabilities	373.77	87.54
(d) Current Tax Liabilities (net)	135.45	235.45
(e) Provisions	0.44	0.44
Total Current Liabilities	1,513.65	763.43
TOTAL EQUITY AND LIABILITIES	5,151.31	3,556.38
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment		
(i) Tangible Assets	170.68	163.03
(ii) Intangible Assets	1.94	2.15
(b) Investments	42.50	42.50
(c) Loan and Advances	-	-
(d) Other Non-Current Assets	159.94	13.38
Total Non-Current Assets	375.06	221.06
Current Assets		
(a) Inventories	1,476.27	575.34
(b) Trade Receivables	2,499.26	1,455.63
(c) Cash and Cash Equivalents	99.13	1,124.73
(d) Other Current Assets	701.58	179.62
Total Current Assets	4,776.24	3,335.32
TOTAL ASSETS	5,151.31	3,556.38

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: November 13, 2025

ROYAL SENSE LIMITED

Unaudited Consolidated Statement of Profit and Loss for the period ended September 30, 2025
 CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended		Year ended	Year ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025	March 31, 2024
Income					
Revenue from operations	4,348.34	3,971.07	2,202.33	6,173.40	1,780.02
Other Income	3.45	4.53	3.45	7.98	3.04
Total Income	4,351.79	3,975.60	2,205.78	6,181.38	1,783.06
Expenses					
Cost of materials purchased	4,187.21	2,999.58	2,118.00	5,117.58	1,877.76
Change in inventory	(900.93)	133.03	(293.52)	(160.49)	(414.85)
Employee benefit expenses	169.52	121.32	26.67	147.99	43.94
Finance costs	37.90	17.39	3.81	21.20	9.25
Depreciation and amortization expense	2.30	1.23	0.67	1.90	0.79
Other expenses	312.59	147.20	32.54	179.74	46.53
Total Expenses	3,808.59	3,419.75	1,888.17	5,307.92	1,563.42
Profit Before Tax	543.19	555.85	317.61	673.46	219.64
Tax Expense					
Current Tax	136.62	160.18	79.89	240.06	60.73
Deferred Tax	0.96	0.15	0.13	0.27	0.03
Total Tax Expense	137.59	160.32	80.02	240.34	60.76
Profit for the year	405.60	395.53	237.59	633.12	158.88
No. of Equity Shares					
Earnings per equity share (nominal value of shares ₹10)	53,50,146	49,68,146	49,00,146	49,68,146	49,00,146
Basic (in ₹) (Not annualised for the period)	7.63	8.07	4.85	12.91	3.24
Diluted (in ₹) (Not annualised for the period)	7.58	7.39	4.85	11.83	3.24

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

Rishabh Arora
 Managing Director
 DIN: 09745543

Director

Place : Delhi
 Date: November 13, 2025

ROYAL SENSE LIMITED

Unaudited Consolidated Statement of Cash Flow for the period ended September 30, 2025
 CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	For the year ended September 30, 2025	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit Before Tax	543.19	873.46
Adjustments for:		
Depreciation/amortization	2.30	1.90
Gratuity expenses	-	3.13
Leave encashment expenses	-	5.76
Interest paid	37.90	21.20
Interest income	(3.45)	(7.87)
Operating profit before working capital changes	579.95	897.58
Movement in working capital:		
Decrease / (Increase) in trade receivables	(1,043.63)	(1,133.77)
Decrease / (Increase) in other assets	(521.96)	227.44
Decrease / (Increase) in inventories	(900.93)	(160.49)
Increase / (Decrease) in trade payables	280.49	122.24
Increase / (Decrease) in other liabilities	186.22	55.29
Increase / (Decrease) in short term borrowings	257.32	176.87
Increase / (Decrease) in provisions	(136.62)	1.37
Cash generated from operations		
Direct taxes paid (net of refunds)	(1,299.15)	186.55
Net cash from operating activities (A)	(1,299.15)	65.76
B. Cash flows from investing activities		
Redemption/(Investment) in FD and security deposit	(150.00)	-
Interest received	3.45	7.87
Payment for fixed assets (including capital work in progress and capital advances)	(9.75)	(161.60)
Investment in shares	(0.00)	(0.50)
Movement in security deposit	3.44	(1.64)
Net cash from/ (used in) investing activities (B)	(152.86)	(155.87)
C. Cash flows from financing activities		
Interest paid during the year	(37.90)	(21.20)
Proceeds from issuance of shares warrant	-	216.66
Proceeds from issuance of Shares	360.16	102.68
Proceeds from long term borrowing	104.16	(11.57)
Share issue expenses	-	(1.04)
Net cash from/ (used in) financing activities (C)	426.42	285.52
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(1,025.60)	250.45
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	99.13	1,124.73

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: November 13, 2025