

**ROYAL SENSE LIMITED**  
**Unaudited Consolidated Balance Sheet as at September 30, 2025**  
**CIN : L21006DL2023PLC412051**  
**All amounts in Indian Rupees Lakhs - unless otherwise stated**

<b>PARTICULARS</b>	<b>Half Year Ended September 30, 2025</b>	<b>Year Ended March 31, 2025</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(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
<b>Total Equity</b>	<b>3,539.46</b>	<b>2,773.70</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities	1.27	0.30
(b) Long-Term Borrowings	88.47	10.48
(c) Provisions	8.46	8.46
<b>Total Non-Current Liabilities</b>	<b>98.19</b>	<b>19.24</b>
<b>Current Liabilities</b>		
(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
<b>Total Current Liabilities</b>	<b>1,513.65</b>	<b>763.43</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,151.31</b>	<b>3,556.38</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(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
<b>Total Non-Current Assets</b>	<b>375.06</b>	<b>221.06</b>
<b>Current Assets</b>		
(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
<b>Total Current Assets</b>	<b>4,776.24</b>	<b>3,335.32</b>
<b>TOTAL ASSETS</b>	<b>5,151.31</b>	<b>3,556.38</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: 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
<b>Income</b>					
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
<b>Total Income</b>	<b>4,351.79</b>	<b>3,975.60</b>	<b>2,205.78</b>	<b>6,181.38</b>	<b>1,783.06</b>
<b>Expenses</b>					
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
<b>Total Expenses</b>	<b>3,808.59</b>	<b>3,419.75</b>	<b>1,888.17</b>	<b>5,307.92</b>	<b>1,563.42</b>
<b>Profit Before Tax</b>	<b>543.19</b>	<b>555.85</b>	<b>317.61</b>	<b>873.46</b>	<b>219.64</b>
<b>Tax Expense</b>					
Current Tax	136.62	160.18	79.89	240.06	60.73
Deferred Tax	0.96	0.15	0.13	0.27	0.03
<b>Total Tax Expense</b>	<b>137.59</b>	<b>160.32</b>	<b>80.02</b>	<b>240.34</b>	<b>60.76</b>
<b>Profit for the year</b>	<b>405.60</b>	<b>395.53</b>	<b>237.59</b>	<b>633.12</b>	<b>158.88</b>
<b>No. of Equity Shares</b>	<b>53,50,146</b>	<b>49,68,146</b>	<b>49,00,146</b>	<b>49,68,146</b>	<b>49,00,146</b>
<b>Earnings per equity share (nominal value of shares ₹10)</b>					
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

**FOR 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
<b>A. Cash flow from operating activities</b>		
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)
<b>Operating profit before working capital changes</b>	<b>579.95</b>	<b>897.58</b>
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	(1,299.15)	186.55
Direct taxes paid (net of refunds)	-	65.76
<b>Net cash from operating activities (A)</b>	<b>(1,299.15)</b>	<b>120.80</b>
<b>B. Cash flows from investing activities</b>		
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)
<b>Net cash from/ (used in) investing activities (B)</b>	<b>(152.86)</b>	<b>(155.87)</b>
<b>C. Cash flows from financing activities</b>		
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)
<b>Net cash from/ (used in) financing activities (C)</b>	<b>426.42</b>	<b>285.52</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>	<b>(1,025.60)</b>	<b>250.45</b>
Cash and cash equivalent as at the beginning of the period	1,124.73	874.29
<b>Cash and cash equivalent as at the end of the period</b>	<b>99.13</b>	<b>1,124.73</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: November 13, 2025