

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

PARTICULARS	Half Year Ended September 30, 2025	Year Ended March 31, 2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	535.01	496.81
(b) Reserve and Surplus	2,476.84	1,742.91
(c) Money received against share warrants	-	216.66
Total Equity	3,011.85	2,456.38
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	590.50	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	261.06	0.64
(c) Other Current Liabilities	231.87	64.74
(d) Current Tax Liabilities (net)	56.96	104.60
(e) Provisions	0.44	0.44
Total Current Liabilities	1,257.29	609.58
TOTAL EQUITY AND LIABILITIES	4,367.34	3,085.21
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	43.50	43.50
(c) Loan and Advances	1,731.30	1,353.40
(d) Other Non-Current Assets	159.94	13.38
Total Non-Current Assets	2,107.36	1,575.46
Current Assets		
(a) Inventories	450.76	299.43
(b) Trade Receivables	1,738.67	892.44
(c) Cash and Cash Equivalents	18.74	138.25
(d) Other Current Assets	51.81	179.62
Total Current Assets	2,259.98	1,509.74
TOTAL ASSETS	4,367.34	3,085.21

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 Standalone 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	2,075.76	1,657.01	1,107.30	2,764.31	1,896.39
Other Income	2.81	4.53	3.45	7.98	3.04
Total Income	2,078.57	1,661.54	1,110.75	2,772.29	1,899.43
Expenses					
Cost of materials purchased	1,474.46	1,034.59	1,272.74	2,307.32	1,597.62
Change in inventory	(151.31)	205.88	(478.40)	(272.52)	(26.91)
Employee benefit expenses	157.72	109.78	26.67	136.45	43.94
Finance costs	35.80	14.37	3.61	17.98	9.07
Depreciation and amortization expense	2.30	1.23	0.67	1.90	0.79
Other expenses	306.24	140.75	27.48	168.23	44.93
Total Expenses	1,825.21	1,506.59	852.77	2,359.36	1,669.44
Profit Before Tax	253.36	154.95	257.98	412.93	229.99
Tax Expense					
Current Tax	57.09	42.87	65.29	108.16	59.77
Deferred Tax	0.96	0.15	0.13	0.27	0.03
Total Tax Expense	58.06	43.02	65.42	108.44	59.80
Profit for the year	195.31	111.93	192.56	304.49	170.19
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)	3.68	2.28	3.93	6.21	3.47
Diluted (in ₹) (Not annualised for the period)	3.65	2.09	3.93	5.69	3.47

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 Standalone Statement of Cash Flow for the period ended September 30, 2025

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended	For the year ended
	September 30, 2025	March 31, 2025
A. Cash flow from operating activities		
Profit Before Tax	253.36	412.93
Adjustments for:		
Depreciation/amortization	2.30	1.90
Gratuity expenses	-	3.13
Leave encashment expenses	-	5.76
Interest paid	35.80	17.98
Interest income	(2.81)	(7.87)
Operating profit before working capital changes	288.65	433.83
Movement in working capital:		
Decrease / (Increase) in trade receivables	(846.23)	(422.20)
Decrease / (Increase) in other assets	127.81	172.04
Decrease / (Increase) in inventories	(151.33)	(272.52)
Increase / (Decrease) in trade payables	252.87	122.22
Increase / (Decrease) in other liabilities	119.48	32.86
Increase / (Decrease) in short term borrowings	249.17	176.87
Increase / (Decrease) in provisions	(57.09)	2.43
Cash generated from operations	(16.66)	245.52
Direct taxes paid (net of refunds)	-	65.76
Net cash from operating activities (A)	(16.66)	179.77
B. Cash flows from investing activities		
Redemption/(Investment) in FD and security deposit	(150.00)	82.00
Interest received	2.81	7.87
Payment for fixed assets (including capital work in progress and capital advances)	(9.73)	(161.72)
Investment in shares	-	(0.50)
Movement in security deposit	3.44	(1.64)
Long term loan and advances	(377.90)	(1,033.40)
Net cash from/ (used in) investing activities (B)	(531.37)	(1,107.38)
C. Cash flows from financing activities		
Interest paid during the year	(35.80)	(17.98)
Proceeds from issuance of shares warrant	360.16	216.66
Proceeds from issuance of Shares	-	102.68
Proceeds from long term borrowing	104.16	(11.57)
Share issue expenses	-	(1.04)
Net cash from/ (used in) financing activities (C)	428.51	288.73
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(119.52)	(638.88)
Cash and cash equivalent as at the beginning of the period	138.25	777.14
Cash and cash equivalent as at the end of the period	18.74	138.25

Notes:

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

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

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Rishabh Arora
Managing Director
DIN: 09745543

Director

Place : Delhi
Date: November 13, 2025