

Date: 13th November, 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 Unaudited Standalone and Consolidated Financial Results for the half-year ended 30th September, 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. **Thursday, 13th November, 2025** at Registered Office of the company situated at Plot No. C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042, has inter-alia:

- 1) Approved the Unaudited Financial Results (Standalone and Consolidated) for the half-year ended 30th September, 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 Unaudited Financial Results (Standalone and Consolidated) for the half-year ended 30th September, 2025; together with Limited Review Report.
- 2) Utilization Certificate from the Statutory Auditor of the Company against the Preferential issue for the period from April 01, 2025 to September 30, 2025.



ROYAL SENSE LIMITED

Registered Office: C-7, Phase-3, Badli Industrial Area, 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 07:00 p.m. and concluded at 07:45 p.m.

You are requested to take the above information on record.

Thanking You.

For Royal Sense Limited

Rishabh Arora
Managing Director
DIN: 09745543

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 LIMITEDRishabh Arora
Managing Director
DIN: 09745543

Director

Place : Delhi

Date: November 13, 2025

ROYAL SENSE LIMITEDUnaudited 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	53,50,146	49,68,146	49,00,146	49,68,146	49,00,146
Earnings per equity share (nominal value of shares ₹10)					
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**R 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 September 30, 2025	For the year ended 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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director
DIN: 09745543

Director

Place : Delhi
Date: November 13, 2025

Independent Auditor's Review Report on unaudited standalone financial results of Royal Sense Limited for the half year ended September 30, 2025, 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, 2025 ('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 13, 2025



UDIN: 25519740BMMIIEB7967

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 September 30, 2025	Year Ended 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		September 30, 2024	Year ended	
	September 30, 2025	March 31, 2025		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	873.46	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	53,50,146	49,68,146	49,00,146	49,68,146	49,00,146
Earnings per equity share (nominal value of shares ₹10)					
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

Place : Delhi
Date: November 13, 2025

Director

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	(1,299.15)	186.55
Direct taxes paid (net of refunds)	-	65.76
Net cash from operating activities (A)	(1,299.15)	120.80
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

Independent Auditor's Review Report on unaudited consolidated financial results of Royal Sense Limited for the half year ended September 30, 2025, 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, 2025 ('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. 2280.94 lakhs and Rs. 3816.73 lakhs, total net profit after tax of Rs. 210.10 lakhs and Rs. 314.76 lakhs (before consolidation adjustments), for the half year ended September 30, 2025 and year ended March 31, 2025, 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 audited 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.: 030019N


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



Place : Delhi
Date : November 13, 2025

UDIN: 25519740BMIIIEC6407

Certificate No. CND/122/2025-26

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 30-09-2025 from the issue of preferential shares as on 11th March 2025, 28th April, 2025 and 8th May, 2025.

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	509.63	509.63	-
2) General Corporate Purposes	169.87	169.87	169.87	-

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



CA Rohit Dhingra
(Partner)



M.No.: 519740

Place: Delhi

Date: November 13, 2025

UDIN: 25519740BMIIIEE7105