

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on consolidated unaudited financial results of Repro India Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Repro India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Repro India Limited (hereinafter referred to as 'the Holding Company'), its subsidiary, (the Holding Company and its subsidiary together referred to as the 'Group') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, 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 Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is 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 Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Repro Books Limited	Wholly owned Subsidiary
2	Repro Books Inc.	Step Down Subsidiary (w.e.f August 28, 2026)

5. Based on our review conducted and procedures performed 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

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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 information (before consolidation adjustments) of one subsidiary included in the Statement, whose interim financial information reflects total assets of Rs. 12,408 lakhs as at September 30, 2026 and total revenues of Rs. 12,865 lakhs and Rs. 21,589 lakhs, total net profit after tax of Rs. 139 lakhs and Rs. 81 lakhs and total comprehensive income of Rs. 141 lakhs and Rs. 84 lakhs, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash outflows (net) of Rs. 564 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. This interim financial information has been reviewed by other auditors whose report has 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 this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement includes the interim financial information of one subsidiary located outside India which has not been reviewed by their auditor, whose interim financial information reflects total assets of Rs. 5 lakhs as at September 30, 2026 and total revenue of Rs. Nil, total net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended September 30, 2026 and for the period from August 28, 2026 to September 30, 2026, respectively, and cash outflows (net) of Rs. 5 lakhs for the period from August 28, 2026 to September 30, 2026, as considered in the Statement. This interim financial information has 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 this subsidiary is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Viren

Dilipkumar

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Viren Dilipkumar Soni
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Viren Soni

Membership No.: 117694

UDIN: 26117694PWKYDS8197



Place: Mumbai

Date: October 23, 2026

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

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Repro India Limited CIN: L22200MH1993PLC071431 Registered office :- 11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013 Tel : 022-71914000 Website : www.reproindia ltd.com, Email ID -investor@reproindia ltd.com Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended September 30, 2026 (Rs. in lakhs except earnings per share data)							
Sr.No	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Quarter Ended September 30, 2026	Quarter Ended June 30, 2026	Quarter Ended September 30, 2025	Half Year Ended September 30, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
1	Income						
a)	Revenue from operations	17,862	13,991	10,778	31,853	22,425	49,398
b)	Other income	360	148	13	508	127	392
	Total income	18,222	14,139	10,791	32,361	22,552	49,790
2	Expenses						
a)	Cost of materials consumed and Purchase of goods	10,748	8,034	6,520	18,782	13,866	29,965
b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(284)	(181)	(248)	(465)	(893)	(1,714)
c)	Employee benefits expense	1,456	1,391	1,094	2,847	2,132	4,325
d)	Finance costs	159	376	198	535	407	922
e)	Depreciation and amortisation expense	899	880	768	1,779	1,609	3,353
f)	Other expenses	5,476	4,365	2,658	9,841	5,875	13,208
	Total expenses	18,454	14,865	10,990	33,319	22,996	50,060
3	Loss before exceptional items and tax for the period/year (1-2)	(232)	(726)	(199)	(958)	(444)	(270)
4	Exceptional items (Refer note 3)	-	(16,729)	1,805	(16,729)	1,805	1,846
5	(Loss)/Profit before tax (3-4)	(232)	16,003	(2,004)	15,771	(2,249)	(2,116)
6	Tax expenses						
a)	Current tax	27	1,400	-	1,427	26	8
b)	Deferred tax charge/(credit)	216	1,727	2	1,943	4	107
c)	Tax expense for earlier period	-	20	-	20	-	-
d)	MAT credit	-	-	-	-	-	1,100
	Total tax expenses	243	3,147	2	3,390	30	1,215
7	(Loss)/Profit for the period/year after tax (5-6)	(475)	12,856	(2,006)	12,381	(2,279)	(3,330)
8	Other comprehensive income ('OCI')						
	Items that will not be reclassified to statement of profit or loss :						
i)	Remeasurement loss of defined benefit plans	7	7	(17)	14	(34)	24
ii)	Income tax related to above	(1)	(2)	5	-3	6	(7)
	Other comprehensive income for the period/year	6	5	(12)	11	(28)	17
9	Total comprehensive income for the period/year (7+8)	(469)	12,861	(2,018)	12,392	(2,307)	(3,314)
10	Paid-up equity share capital (Face value Rs.10/- per share)	1,435	1,435	1,432	1,435	1,432	1,435
11	Other equity						33,527
12	Earnings Per Share (Face value Rs.10/- per share)*						
a)	Basic (Rs.)	(3.31)	89.62	(14.03)	86.31	(15.94)	(23.24)
b)	Diluted (Rs.)	(3.31)	89.33	(14.03)	86.07	(15.94)	(23.24)

* EPS for the respective quarters are not annualised.

(Rs in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
Non Current assets		
(a) Property, Plant and equipment	15,306	16,433
(b) Right of use assets	1,132	1,531
(c) Capital work-in-progress	988	1,141
(d) Goodwill	110	110
(e) Other Intangible assets	9,257	7,505
(f) Intangibles Assets under development	2,404	4,694
Financial Assets	-	
(i) Other Financial Asset	333	330
(g) Deferred tax assets (net)	638	2,515
(h) Non current tax assets (net)	90	400
(i) Other non-current assets	714	531
Total non-current assets	30,972	35,190
2) Current Assets		
(a) Inventories	7,367	6,924
(b) Financial Assets		
(i) Current investment	5,040	422
(ii) Trade receivables	8,063	7,518
(iii) Cash and cash equivalents	90	1,712
(iv) Other bank balances other than (iii) above	187	181
(v) Others financial assets	7,382	214
(c) Other current assets	1,950	3,678
	30,079	20,649
(d) Assets classified as held for sale	528	6,726
Total current assets	30,607	27,375
Total assets	61,579	62,565
Equity and Liabilities		
1) Equity		
(a) Equity share capital	1,434	1,435
(b) Other Equity	45,991	33,527
Total equity	47,426	34,962
2) Non current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings	-	7,035
(ii) Deferred Tax liability	70	-
(ii) Lease Liabilities	936	1,187
(b) Provisions	655	610
Total non-current liabilities	1,661	8,832
3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,061	9,562
(ii) Lease Liabilities	610	769
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises.	174	145
- total outstanding dues of creditors others than micro	8,391	6,559
(iv) Other financial liabilities	956	919
(b) Other current liabilities	326	668
(c) Provisions	128	149
(d) Current tax liabilities (net)	847	-
Total current liabilities	12,492	18,771
Total liabilities	14,153	27,603
Total equity and liabilities	61,579	62,565

Repro India Limited
CIN: L22200MH1993PLC071431

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Unaudited Consolidated statement of Cash Flow for the period ended September 30, 2026

(Rs. in lakhs)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30 2025 (Unaudited)
Cash flow from operating activities		
Profit/(Loss) before tax	15,769	(2,249)
Adjustment for:		
Depreciation and amortisation	1,779	1,609
Net gain on sale of property, plant and equipment	(15)	-
Exceptional items	-	1,805
Employee stock option expenses	9	20
Fair value gain on Mutual Fund	(118)	(8)
Finance cost	5	379
Interest on Income Tax Refund	(12)	-
Unrealized foreign exchange gain	(61)	-
Other finance cost	530	-
Interest income on deposit with banks	(185)	(22)
Operating Profit before working capital changes	17,701	1,534
Working capital adjustments		
Increase in trade payables	1,861	59
(Decrease)/Increase in current provisions	(21)	11
Increase in non-current provisions	46	18
Increase/(Decrease) in other current liabilities	274	(78)
Increase in other financial liabilities	66	74
(Increase)/Decrease in trade receivables	(544)	905
(Increase) in Inventories	(443)	(472)
Decrease in Loans and advances	8	1
(Increase)/Decrease in other current financial assets	(100)	46
Decrease/(Increase) in other current assets	1,727	(216)
(Increase) in short term loans and advances	-	(44)
(Increase) in other non current assets	(222)	-
Decrease in other non current financial assets	-	20
Decrease in other financial assets	5	-
(Increase) in other bank balance	(1)	-
Cash generated from operations	20,356	1,859
Income tax (Paid)	(222)	(170)
Net cash generated from operating activities (A)	20,134	1,689
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	6,221	-
Purchase of property, plant and equipment (including intangible assets), Capital work in progress, capital advance & payables	(176)	(3,666)
(Placement) of bank deposits	(6,920)	(302)
Purchase of Mutual Funds	(4,500)	(74)
Interest received	119	16
Net Cash Flow (used) in Investing Activities (B)	(5,256)	(4,026)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	4,776
Repayment of long-term borrowings	(7,035)	(391)
Repayment of current borrowings	(8,501)	(961)
Proceeds from issuance of equity shares against employee stock option scheme	49	-
Payment of Lease Liabilities	(492)	(534)
Finance cost paid	(523)	(353)
Net cash flow (used in)/generated from financing activities (C)	(16,502)	2,537
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(1,623)	200
Cash and cash equivalents at the beginning of the year	1,712	751
Cash and cash equivalents at the end of the period	89	951
Components of cash and cash equivalents		
Cash on hand	0	1
Bank balances in current account & Bank deposits	89	950
Total Cash and Cash equivalents	89	951

Notes to Unaudited Consolidated Financial results:

- 1) The unaudited consolidated financial results of Repro India Limited ("the Company") and its subsidiaries (together referred to as "the Group") have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 2) The unaudited consolidated financial results for the quarter and half year ended September 30, 2026, were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on October 23, 2026, and are available on the Company's website and BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory Auditor of the Company have expressed an unmodified conclusion on the above unaudited consolidated financial results.
- 3) Exceptional items include the following:

Particulars	Quarter ended			Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	March 31, 2026
Employee settlement expenses and related costs pertaining to the Mahape site.	-	-	1,805	1,846
(Gain) on sale of Mahape leasehold Property^	-	(17,063)	-	-
Other incidental cost related to Mahape leasehold Property*	-	334	-	-
Total	-	(16,729)	1,805	1,846

^On May 22, 2026, the Company transferred its leasehold rights in the property situated at, Navi Mumbai through an assignment deed executed with STT Global Data Centres India Private Limited for a total consideration of Rs. 28,200 lakhs. In connection with the transaction, the Company also disposed of certain property, plant and equipment and inventory items located at the site. Accordingly, the Company has recognised a net gain of Rs. 17,063 lakhs, representing the excess of the aggregate consideration received over the net carrying amount of the assets and inventory disposed of, after adjusting for directly attributable transaction expenses. The said gain has been disclosed as an exceptional item in the consolidated financial results for the quarter ended June 30, 2026.

*Other incidental costs represent a one-time incentive paid to employees for the successful completion of the sale of the Company's leasehold land at Mahape, together with other transaction-related incidental expenses.

- 4) The Company incorporated a Wholly owned step-down subsidiary, Repro Books Inc., USA through Repro Books Limited (wholly owned subsidiary) on August 28, 2026.
- 5) The Company also incorporated a Wholly owned step-down subsidiary, Repro LLC, UAE through Repro Books Limited (wholly owned subsidiary) on October 06, 2026.
- 6) As the Group's business activity falls within one segment viz. value-added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.

For REPRO INDIA LIMITED

Mukesh Rajnikant
Dhruve
Mukesh Dhruve
Whole time Director
DIN No. 00081424

Place: Mumbai
Date: October 23, 2026

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on Standalone unaudited financial results of Repro India Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Repro India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Repro India Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('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 has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 Ind AS 34 and other recognised 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.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

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Viren Soni

Partner

Membership No.: 117694

UDIN: 26117694XRYJQV4729

Place: Mumbai

Date: October 23, 2026

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

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Repro India Limited CIN: L22200MH1993PLC071431 Registered office :- 11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013 Tel : 022-71914000 Website : www.reproindia ltd.com, Email ID -investor@reproindia ltd.com Statement of Unaudited Standalone Financial Results for the Quarter and half year ended September 30, 2026 (Rs. in lakhs except earnings per share data)							
Sr.No	Particulars	Unaudited Quarter ended September 30, 2026	Unaudited Quarter ended June 30, 2026	Unaudited Quarter ended September 30, 2025	Unaudited Half Year Ended September 30, 2026	Unaudited Half Year Ended September 30, 2025	Audited Year ended March 31, 2026
1	Income						
a)	Revenue from operations	5,849	6,579	4,723	12,428	10,382	23,255
b)	Other income	360	148	13	508	120	335
	Total income	6,209	6,727	4,736	12,936	10,502	23,590
2	Expenses						
a)	Cost of materials consumed	2,769	3,173	2,268	5,942	5,204	12,051
b)	Changes in inventories of finished goods and work-in-progress	(8)	44	42	36	106	(703)
c)	Employee benefits expense	721	707	712	1,428	1,371	2,822
d)	Finance costs	156	374	197	530	405	917
e)	Depreciation and amortisation expense	748	758	702	1,506	1,477	3,012
f)	Other expenses	2,220	2,338	1,130	4,558	2,608	6,152
	Total expenses	6,606	7,394	5,051	14,000	11,171	24,251
3	Loss before exceptional items and tax for the period/year (1-2)	(397)	(667)	(315)	(1,065)	(669)	(661)
4	Exceptional items (Refer note 3)	-	(16,729)	1,805	(16,729)	1,805	1,896
5	(Loss)/Profit before tax (3-4)	(397)	16,062	(2,120)	15,664	(2,474)	(2,557)
6	Tax expenses						
a)	Current tax	-	1,400	-	1,400	-	-
b)	Deferred tax charge/(credit)	216	1,727	2	1,943	4	9
c)	Tax expense for earlier period	-	20	-	20	-	-
d)	MAT credit	-	-	-	-	-	1,100
	Total tax expenses	216	3,147	2	3,363	4	1,109
7	Loss for the period/year after tax (5-6)	(613)	12,915	(2,122)	12,301	(2,478)	(3,666)
8	Other comprehensive income ('OCI')						
	Items that will not be reclassified to profit or loss :						
(i)	Remeasurement loss of defined benefit plans	4	4	(11)	8	(22)	12
(ii)	Income tax related to above	(1)	(1)	3	(2)	6	(4)
	Other comprehensive income for the period/year	3	3	(8)	6	(16)	8
9	Total comprehensive income for the period/year (7+8)	(611)	12,918	(2,130)	12,307	(2,494)	(3,658)
10	Paid-up equity share capital (Face value Rs. 10/- per share)	1,435	1,435	1,432	1,432	1,432	1,435
11	Other equity						32,415
12	Earnings Per Share (Face value Rs. 10/- per share)*						
a)	Basic (Rs.)	(4.27)	90.03	(14.84)	85.75	(17.33)	(25.57)
b)	Diluted (Rs.)	(4.27)	89.74	(14.84)	85.51	(17.33)	(25.57)

* EPS for the respective quarters are not annualised.

(Rs. in lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
Non-current Assets		
(a) Property, plant and equipment	15,283	16,360
(b) Right of use assets	1,132	1,531
(c) Capital work-in-progress	988	1,141
(d) Goodwill	110	110
(e) Other Intangible assets	4,339	3,700
(f) Intangibles Assets under Development	1,545	2,455
(g) Financial Assets		
(i) Non-current Investments	515	515
(ii) Other Financial Asset	333	315
(h) Deferred tax assets (net)	638	2,584
(i) Non Current Tax Assets (Net)	-	352
(j) Other non-current assets	714	531
Total non-current assets	25,597	29,594
Current Assets		
(a) Inventories	4,149	4,206
(b) Financial Assets		
(i) Current investment	5,040	422
(ii) Trade receivables	6,939	12,080
(iii) Cash and cash equivalents	31	1,095
(iv) Other bank balances	153	149
(v) Others Financial Assets	7,267	204
(c) Other current assets	4,742	2,896
	28,322	21,052
(d) Assets classified as held for sale	528	6,726
Total current assets	28,850	27,778
Total assets	54,447	57,372
Equity and Liabilities		
1) Equity		
(a) Equity share capital	1,435	1,435
(b) Other Equity	44,784	32,415
Total equity	46,218	33,850
2) Non current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings	-	7,035
(ii) Lease Liabilities	936	1,187
(b) Provisions	435	415
Total non-current liabilities	1,370	8,637
3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,061	9,562
(ii) Lease Liabilities	610	769
(iii) Trade payables	-	-
- total outstanding dues of micro enterprises and small enterprises.	127	93
- total outstanding dues of creditors others than micro enterprises and small enterprises.	3,359	2,896
(iv) Other financial liabilities	713	826
(b) Other current liabilities	45	632
(c) Current tax liabilities (net)	847	-
(d) Provisions	97	107
Total current liabilities	6,858	14,885
Total liabilities	8,228	23,522
Total equity and liabilities	54,447	57,372

Repro India Limited CIN: L22200MH1993PLC071431 Registered office :- 11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013 Tel : 022-71914000 Website : www.reproindia.com, Email ID -investor@reproindia.com Unaudited Standalone statement of Cash Flow for the half year ended September 30, 2026		
(Rs. in lakhs)		
Particulars	Half year ended September 30,2026 (Unaudited)	Half year ended September 30,2025 (Unaudited)
Cash flow from operating activities		
Profit/(Loss) before tax	15,662	(2,474)
Adjustments for:		
Depreciation and amortisation	1,506	1,477
(Profit) on sale of property, plant and equipment	(15)	-
Exceptional items	-	1,805
Unrealised Foreign Exchange gain	(61)	-
Fair value gain on Mutual Fund	(118)	(8)
Employee stock option expenses	9	9
Interest on income tax refund	(12)	
Interest expense	530	377
Interest income	(185)	(13)
Operating Profit before working capital changes	17,316	1,173
Working capital adjustments		
Increase/(Decrease) in trade payables	496	(337)
(Decrease)/Increase in current provisions	(10)	4
Increase in non-current provisions	20	22
(Decrease) in other current liabilities	(94)	(79)
Increase in other financial liabilities	17	28
Decrease/(Increase) in trade receivables	1,546	(1,016)
Decrease in Inventories	57	527
(Increase)/Decrease in other current financial assets	(100)	51
Decrease/(Increase) in other current assets	1,810	(113)
(Increase) in Other Non-Current Assets	(174)	(44)
Decrease in Other financial Assets	-	44
Cash generated from operations	20,884	260
Income tax paid	(195)	(118)
Net cash generated from operating activities (A)	20,689	142
Cash flows from investing activities		
Proceeds from sale of property plant & equipment	6,221	-
Purchase of property, plant and equipment (including intangible assets), Capital work in progress, capital advance & payables	(176)	(2,288)
Placement in bank deposits	(6,920)	(303)
Purchase of Mutual Funds	(4,500)	(74)
Interest received	119	8
Net cash (used in) investing activities (B)	(5,256)	(2,657)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	4,776
Repayment of long-term borrowings	(7,035)	(391)
Repayment of current borrowings	(8,501)	(961)
Proceeds from issuance of equity shares against Employee stock option scheme	49	-
Interest paid	(518)	(352)
Payment of Lease Liabilities	(492)	(534)
Net cash (used)/generated in financing activities (C)	(16,497)	2,538
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(1,064)	24
Cash and cash equivalents at the beginning of the year	1,095	709
Cash and cash equivalents at the end of the period	31	732
Components of cash and cash equivalents		
Cash on hand	0	1
Bank balances in current account & Bank deposits	31	731
Total Cash and Cash equivalents	31	732

Repro India Limited
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Tel : 022-71914000 Website: www.reproindia ltd.com, Email ID - investor@reproindia ltd.com

Notes to the Unaudited Standalone Financial results:

- 1) The unaudited standalone financial results of Repro India Limited (“the Company”) have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 2) The unaudited standalone financial results for the quarter and half year ended September 30, 2026, were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on October 23, 2026, and are available on the Company’s website and BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory Auditor of the Company have expressed an unmodified conclusion on the above unaudited standalone financial results.
- 3) Exceptional items include the following:

Particulars	Quarter ended			(Rs. In Lakhs)
	September 30, 2026	June 30, 2026	September 30, 2025	Year ended March 31, 2026
Employee settlement expenses and related costs pertaining to the Mahape site.	-	-	1,805	1,846
(Gain) on sale of Mahape leasehold Property^	-	(17,063)	-	-
Other incidental cost related to Mahape leasehold Property*	-	334	-	-
Total	-	(16,729)	1,805	1,846

^On 22 May 2026, the Company transferred its leasehold rights in the property situated at, Navi Mumbai through an assignment deed executed with STT Global Data Centres India Private Limited for a total consideration of Rs. 28,200 lakhs. In connection with the transaction, the Company also disposed of certain property, plant and equipment and inventory items located at the site. Accordingly, the Company has recognised a net gain of Rs. 17,063 lakhs, representing the excess of the aggregate consideration received over the net carrying amount of the assets and inventory disposed of, after adjusting for directly attributable transaction expenses. The said gain has been disclosed as an exceptional item in the consolidated financial results for the quarter and half year ended September 30, 2026.

*Other incidental costs represent a one-time incentive paid to employees for the successful completion of the sale of the Company's leasehold land at Mahape, together with other transaction-related incidental expenses.

- 4) As the Company's business activity falls within one segment viz. value added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.

For REPRO INDIA LIMITED

Mukesh Rajnikant
Dhruve

Mukesh Dhruve
Whole time Director
DIN No. 00081424
Place: Mumbai
Date: October 23, 2026

Digitally signed by Mukesh Rajnikant Dhruve
DN: cn=Mukesh Rajnikant Dhruve, o=Repro India Limited, ou=Repro India Limited, email=mukesh.dhruve@reproindia ltd.com, c=India