



## ROYAL SENSE LIMITED

Registered Office: C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042

CIN: L46491DL2023PLC412051 Email: compliance@royalsense.in

Website: www.royalsense.in | Contact No.: +91-9205843102

To,  
The Manager,  
The Corporate Relationship Department  
BSE Limited.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, Maharashtra – 400001.

Date: 25<sup>th</sup> May, 2026

**Scrip Code: 544143**

**BSE Symbol: ROYAL**

**Subject: Disclosures pursuant to the provisions of Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 read with para-A part-A of Schedule III\_ Submission of the Outcome of Board Meeting of the Company.**

Dear Sir/ Madam,

Pursuant to the Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with the para A part A of Schedule III, it is hereby informed that the Board of Directors at their meeting held today i.e. 25<sup>th</sup> May, 2026, at the Registered Office of the Company situated at C-7, Phase-3, Badli Industrial Area, Badli (North West Delhi), North West Delhi, Delhi-110042, India, has inter-alia,

1. Approved the Audited Standalone Financial Results for the Half Year and financial year ended on 31<sup>st</sup> March, 2026, as recommended by the Audit Committee together with the Report of Auditors on the said results.
2. Approved the Audited Consolidated Financial Results for the Half Year and financial year ended on 31<sup>st</sup> March, 2026, as recommended by the Audit Committee together with the Report of Auditors on the said results.
3. Approved the Revision in the terms and conditions of the Royal Sense Employee Stock Option Plan, 2024, so approved by the Members of the company at their meeting held on 23rd October, 2024 in accordance with the provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. It is further recommended to the Members for their approval and consideration.
4. Approved the constitution and formation of the Funds Management Committee of the Company, comprising Mr. Parveen Sharma, Mr. Harmeet Singh, Mr. Rishabh Arora, and Ms. Swati Wadhwa, for the purpose of ensuring the effective deployment, allocation, and management of the financial resources of the Company in accordance with the applicable laws, rules, and regulations, including the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Approved the constitution and formation of the Procurement and Compliance Approval Committee of the Company, comprising Mr. Ankit Nijhawan, Mr. Pankaj Gandhi, Mr. Anil Khushwaha, Mr. Tinku, and Ms. Suganya Kumari, to oversee and review procurement-related matters of the Company in view of the increasing procurement activities and expanding SKU portfolio, in accordance with the applicable laws, rules, and regulations, including the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Approved the remuneration payable to Mr. Rishabh Arora, Managing Director, Mr. Harmeet Singh and Mr. Vikas, Directors of the Company, including applicable perquisites, as recommended by the Nomination and Remuneration Committee of the Company. It is further recommended to the Members for their approval and consideration.



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Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed herewith the following:

- a. The Audited Standalone Financial Results for the Half Year and the financial year ended on 31<sup>st</sup> March, 2026 together with the Auditor's Report having unmodified opinions on the aforesaid Audited Financial Results.
- b. The Audited Consolidated Financial Results for the Half Year and the year ended on 31<sup>st</sup> March, 2026 together with the Auditor's Report having unmodified opinions on the aforesaid Audited Financial Results.
- c. Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated Audited Financial Results.

Further, please find attached herewith the Certificate of Utilization of the Net Proceeds from the issue of Shares Warrant.

The meeting of the Board of Directors of the Company commenced at 12:00pm. and concluded at 4:00 pm  
You are requested to take the above information on record.

Thanking You.  
For an on behalf of  
Royal Sense Limited

Rishabh Arora  
Managing Director  
DIN: 09745543

INDEPENDENT AUDITORS' REPORT

To  
The Members of **Royal Sense Limited**

**Report on the audit of the financial statements for the year ended 31st March 2026**

**Opinion**

We have audited the accompanying statements of year-to-date standalone financial results of **Royal Sense limited** ("the Company") for the year ended March 31,2026 (the statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements is presented in accordance with the requirements of Listing Regulations in this regards and give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. we are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that



the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's responsibility for the financial statements**

This statement which includes the standalone financial results is the responsibility of the company's board of directors and has been approved by them for the issuance. The standalone financial results for the year ended March 31, 2026 has been compiled from the related audited standalone interim financial information. This responsibility includes the preparation and presentation of the standalone financial results for the year ended March 31, 2026 that give a true and fair view of the net loss after tax/net profit after tax, respectively and other financial information in accordance with the recognition and measurement principles laid down in the Accounting standards prescribed under section 133 of the act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going



- concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to year on our independence, and where applicable, related safeguards.

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# CND & Associates

*Chartered Accountants*



The statements includes the result for the year ended 31<sup>st</sup> March 2026, being the balancing figure between audited figures in respect of the full financial year and the published year to date audited figures upto the first half of the current financial year. Our report on the statement is not modified in respect of this matter.

**For CN D & Associates  
(Chartered Accountants)  
(Firm Reg. No. 030019N)**

**Rohit Dhingra  
(Partner)  
Membership No: 519740**



**Place: Delhi  
Dated: May 25, 2026  
UDIN: 26519740STILSS8192**

**ROYAL SENSE LIMITED**

Standalone Balance Sheet as at March 31, 2026

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS   | Year Ended<br>March 31, 2026 | Year Ended<br>March 31, 2025 |
|---|------------------------------|------------------------------|
| <b>EQUITY AND LIABILITIES</b>   |                              |                              |
| <b>Equity</b>   |                              |                              |
| (a) Equity Share Capital  | 535.01                       | 496.81                       |
| (b) Reserve and Surplus   | 2,535.40                     | 1,742.91                     |
| (c) Money received against share warrants   | 247.57                       | 216.66                       |
| <b>Total Equity</b>   | <b>3,317.98</b>              | <b>2,456.38</b>              |
| <b>Liabilities</b>  |                              |                              |
| <b>Non-Current Liabilities</b>  |                              |                              |
| (a) Deferred Tax Liabilities  | -                            | 0.30                         |
| (b) Long-Term Borrowings  | 66.26                        | 10.48                        |
| (c) Provisions  | 13.71                        | 8.46                         |
| (d) Other Long-Term Liabilities   | 95.00                        | -                            |
| <b>Total Non-Current Liabilities</b>  | <b>174.97</b>                | <b>19.24</b>                 |
| <b>Current Liabilities</b>  |                              |                              |
| (a) Short-Term Borrowings   | 832.31                       | 315.15                       |
| (b) Trade Payables  |                              |                              |
| -Total outstanding dues of micro enterprises and small enterprises                      | 19.58                        | 124.01                       |
| -Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.49                         | 0.64                         |
| (c) Other Current Liabilities   | 160.19                       | 64.74                        |
| (d) Current Tax Liabilities (net)   | 104.83                       | 104.60                       |
| (e) Provisions  | 0.70                         | 0.44                         |
| <b>Total Current Liabilities</b>  | <b>1,118.09</b>              | <b>609.58</b>                |
| <b>TOTAL EQUITY AND LIABILITIES</b>   | <b>4,611.05</b>              | <b>3,085.20</b>              |
| <b>ASSETS</b>   |                              |                              |
| <b>Non-Current Assets</b>   |                              |                              |
| (a) Property Plant and Equipment  | 177.49                       | 163.03                       |
| (i) Tangible Assets   | 4.12                         | 2.15                         |
| (ii) Intangible Assets  | 443.46                       | 43.50                        |
| (b) Investments   | 974.04                       | 1,353.40                     |
| (c) Loan and Advances   | 139.84                       | 13.38                        |
| (d) Other Non-Current Assets  | 2.83                         | -                            |
| (e) Deferred Tax Assets   |                              |                              |
| <b>Total Non-Current Assets</b>   | <b>1,741.77</b>              | <b>1,575.46</b>              |
| <b>Current Assets</b>   |                              |                              |
| (a) Inventories   | 724.14                       | 299.43                       |
| (b) Trade Receivables   | 1,543.54                     | 892.44                       |
| (c) Cash and Cash Equivalents   | 281.20                       | 138.25                       |
| (d) Other Current Assets  | 320.39                       | 179.62                       |
| <b>Total Current Assets</b>   | <b>2,869.27</b>              | <b>1,509.74</b>              |
| <b>TOTAL ASSETS</b>   | <b>4,611.05</b>              | <b>3,085.20</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: May 25, 2026

ROYAL SENSE LIMITED  
Standalone Statement of Profit and Loss for the period ended March 31, 2026  
CIN : L21006DL2023PLC412051  
All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS  | Half Year Ended  |                    |                  | Year ended       |                  |
|--|------------------|--------------------|------------------|------------------|------------------|
|  | March 31, 2026   | September 30, 2025 | March 31, 2025   | March 31, 2026   | March 31, 2025   |
| <b>Income</b>  |                  |                    |                  |                  |                  |
| Revenue from operations  | 1,698.81         | 2,075.76           | 1,657.01         | 3,774.57         | 2,764.31         |
| Other Income   | 6.14             | 2.81               | 4.53             | 8.95             | 7.98             |
| <b>Total Income</b>  | <b>1,704.95</b>  | <b>2,078.57</b>    | <b>1,661.54</b>  | <b>3,783.52</b>  | <b>2,772.29</b>  |
| <b>Expenses</b>  |                  |                    |                  |                  |                  |
| Cost of materials purchased                                    | 1,240.66         | 1,474.46           | 1,034.59         | 2,715.12         | 2,307.32         |
| Change in inventory  | (87.27)          | (151.31)           | 205.88           | (238.58)         | (272.52)         |
| Employee benefit expenses                                      | 202.24           | 157.72             | 109.78           | 359.95           | 136.45           |
| Finance costs  | 44.22            | 35.80              | 14.37            | 80.02            | 17.98            |
| Depreciation and amortization expense                          | 3.06             | 2.30               | 1.23             | 5.37             | 1.90             |
| Other expenses   | 150.14           | 306.24             | 140.75           | 456.39           | 168.23           |
| <b>Total Expenses</b>  | <b>1,553.06</b>  | <b>1,825.21</b>    | <b>1,506.59</b>  | <b>3,378.27</b>  | <b>2,359.36</b>  |
| <b>Profit Before Tax</b>                                       | <b>151.89</b>    | <b>253.36</b>      | <b>154.95</b>    | <b>405.26</b>    | <b>412.93</b>    |
| <b>Tax Expense</b>   |                  |                    |                  |                  |                  |
| Current Tax  | 50.05            | 57.09              | 42.87            | 107.15           | 108.16           |
| Deferred Tax   | (4.09)           | 0.96               | 0.15             | (3.13)           | 0.27             |
| <b>Total Tax Expense</b>                                       | <b>45.96</b>     | <b>58.06</b>       | <b>43.02</b>     | <b>104.02</b>    | <b>108.44</b>    |
| <b>Profit for the year</b>                                     | <b>105.93</b>    | <b>195.31</b>      | <b>111.93</b>    | <b>301.24</b>    | <b>304.49</b>    |
| <b>No. of Equity Shares</b>                                    | <b>53,50,146</b> | <b>53,50,146</b>   | <b>49,68,146</b> | <b>53,50,146</b> | <b>49,68,146</b> |
| <b>Earnings per equity share (nominal value of shares ₹10)</b> |                  |                    |                  |                  |                  |
| Basic (in ₹) (Not annualised for the period)                   | 1.99             | 3.68               | 2.28             | 5.67             | 6.21             |
| Diluted (in ₹) (Not annualised for the period)                 | 1.84             | 3.65               | 2.09             | 5.25             | 5.69             |

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

**FOR ROYAL SENSE LIMITED**

*Rishabh Arora*

Rishabh Arora  
Managing Director  
DIN: 09745543

**Director**

Place : Delhi  
Date: May 25, 2026

**ROYAL SENSE LIMITED**

Standalone Statement of Cash Flow for the period ended March 31, 2026

CIN : L21006DL2023PLC412051

All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--|--------------------------------------|--------------------------------------|
| <b>A. Cash flow from operating activities</b>                                      |                                      |                                      |
| Profit Before Tax  | 405.26                               | 412.93                               |
| Adjustments for:   |                                      |                                      |
| Depreciation/amortization  | 5.37                                 | 1.90                                 |
| Gratuity expenses  | 2.72                                 | 3.13                                 |
| Leave encashment expenses  | 2.79                                 | 5.76                                 |
| Interest paid  | 80.02                                | 17.98                                |
| Interest income  | (8.95)                               | (7.87)                               |
| <b>Operating profit before working capital changes</b>                             | <b>487.20</b>                        | <b>433.83</b>                        |
| Movement in working capital:   |                                      |                                      |
| Decrease / (Increase) in trade receivables   | (651.10)                             | (422.20)                             |
| Decrease / (Increase) in other assets  | (140.77)                             | 172.04                               |
| Decrease / (Increase) in inventories   | (424.71)                             | (272.52)                             |
| Increase / (Decrease) in trade payables  | (104.59)                             | 122.22                               |
| Increase / (Decrease) in other liabilities   | 95.67                                | 32.86                                |
| Increase / (Decrease) in short term borrowings                                     | 487.72                               | 176.87                               |
| Increase / (Decrease) in provisions  | 16.97                                | 2.43                                 |
| Cash generated from operations   | <b>(233.60)</b>                      | <b>245.52</b>                        |
| Direct taxes paid (net of refunds)   | 124.11                               | 65.76                                |
| <b>Net cash from operating activities (A)</b>                                      | <b>(357.72)</b>                      | <b>179.77</b>                        |
| <b>B. Cash flows from investing activities</b>                                     |                                      |                                      |
| Redemption/(Investment) in FD and security deposit                                 | (125.00)                             | 82.00                                |
| Interest received  | 8.95                                 | 7.87                                 |
| Payment for fixed assets (including capital work in progress and capital advances) | (21.78)                              | (161.72)                             |
| Investment in shares   | (399.96)                             | (0.50)                               |
| Movement in security deposit   | 93.54                                | (1.64)                               |
| Long term loan and advances  | 379.36                               | (1,033.40)                           |
| <b>Net cash from/ (used in) investing activities (B)</b>                           | <b>(64.88)</b>                       | <b>(1,107.38)</b>                    |
| <b>C. Cash flows from financing activities</b>                                     |                                      |                                      |
| Interest paid during the year  | (80.02)                              | (17.98)                              |
| Proceeds from issuance of shares warrant   | 607.73                               | 216.66                               |
| Proceeds from issuance of Shares   | -                                    | 102.68                               |
| Proceeds from long term borrowing  | 85.21                                | (11.57)                              |
| Share issue expenses   | (47.37)                              | (1.04)                               |
| <b>Net cash from/ (used in) financing activities (C)</b>                           | <b>565.55</b>                        | <b>288.73</b>                        |
| <b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>           | <b>142.95</b>                        | <b>(638.88)</b>                      |
| Cash and cash equivalent as at the beginning of the period                         | 138.25                               | 777.14                               |
| <b>Cash and cash equivalent as at the end of the period</b>                        | <b>281.20</b>                        | <b>138.25</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: May 25, 2026

**Explanatory Notes to the Statement of Audited Standalone Financial Results for the half year and year ended 31<sup>st</sup> March, 2026**

1. The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 25, 2026. The Statutory Auditors of the Company have carried out an audit of the aforesaid standalone financial results.
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard ("AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
3. The figures for the half year and year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and the published unaudited up to the first half year of current financial year.
4. Statement of Standalone Cash flow for the Year ended March 31, 2026 is attached herewith.

For and on behalf of the Board of Directors of  
Royal Sense Limited

Rishabh Arora  
Managing Director  
DIN: 09745543

**INDEPENDENT AUDITORS' REPORT**

To  
The Members of **Royal Sense Limited**

**Report on the audit of the financial statements for the year ended 31<sup>st</sup> March 2026**

**Opinion**

We have audited the accompanying statements of year-to-date Consolidated financial results of **Royal Sense limited** ("the Company") for the year ended March 31,2026 ("the statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation Disclosure Requirements) regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements is presented in accordance with the requirements of Listing Regulations in this regards and give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31,2026, its profit for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's responsibility for the financial statements**

This statement which includes the consolidated financial results is the responsibility of the company's board of directors and has been approved by them for the issuance. The consolidated financial results for the year ended March 31,2026, has been complied from the related audited consolidated interim financial information. This responsibility includes the preparation and presentation of the consolidated financial results for the year ended March 31, 2026 that give a true and fair view of the net loss after tax/ net profit after tax, respectively and other financial information in accordance with the recognition and measurement principles laid down in the accounting standards prescribed under section 133 of the act read



with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our Independence, and where applicable, related safeguards.

The statements includes the result of the Holding Company and the wholly owned subsidiary company i.e. Stergic Retail Private Limited for the year ended 31<sup>st</sup> March 2026, being the balancing figure between audited figures in respect of the full financial year and the published year to date audited figures upto the first half of the current financial year . Our report on the statement is not modified in respect of this matter.



# CND & Associates

Chartered Accountants



We did not review the financial results of subsidiary included in the Statement, whose financial results reflects total revenues of Rs. 6580.00 lakhs and Rs. 3816.73 lakhs, total net profit after tax of Rs. 416.76 lakhs and Rs. 314.76 lakhs (before consolidation adjustments), for the year ended March 31, 2026 and year ended March 31, 2025 respectively, as considered in the Statement. These 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. Our conclusion is not modified in respect of the above matter.

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

ROHIT  
DHINGRA

Digitally signed  
by ROHIT  
DHINGRA  
Date: 2026.05.25  
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Rohit Dhingra  
(Partner)

Membership No: 519740

Place: Delhi

Dated: May 25, 2026

UDIN: 26519740MHHTMV1825

ROYAL SENSE LIMITED  
Consolidated Balance Sheet as at March 31, 2026  
CIN : L21006DL2023PLC412051  
All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS   | Year Ended<br>March 31, 2026 | Year Ended<br>March 31, 2025 |
|---|------------------------------|------------------------------|
| <b>EQUITY AND LIABILITIES</b>   |                              |                              |
| <b>Equity</b>   |                              |                              |
| (a) Equity Share Capital  | 535.01                       | 496.81                       |
| (b) Reserve and Surplus   | 3,266.84                     | 2,060.23                     |
| (c) Money received against share warrants   | 247.57                       | 216.66                       |
| <b>Total Equity</b>   | <b>4,049.42</b>              | <b>2,773.70</b>              |
| <b>Liabilities</b>  |                              |                              |
| <b>Non-Current Liabilities</b>  |                              |                              |
| (a) Deferred Tax Liabilities  | -                            | 0.30                         |
| (b) Long-Term Borrowings  | 66.26                        | 10.48                        |
| (c) Provisions  | 13.71                        | 8.46                         |
| (d) Other Long-Term Liabilities   | 95.00                        | -                            |
| <b>Total Non-Current Liabilities</b>  | <b>174.97</b>                | <b>19.24</b>                 |
| <b>Current Liabilities</b>  |                              |                              |
| (a) Short-Term Borrowings   | 1,213.80                     | 315.15                       |
| (b) Trade Payables  |                              |                              |
| -Total outstanding dues of micro enterprises and small enterprises                      | 21.47                        | 124.01                       |
| -Total outstanding dues of creditors other than micro enterprises and small enterprises | 219.64                       | 0.84                         |
| (c) Other Current Liabilities   | 165.21                       | 87.54                        |
| (d) Current Tax Liabilities (net)   | 266.09                       | 235.45                       |
| (e) Provisions  | 0.70                         | 0.44                         |
| <b>Total Current Liabilities</b>  | <b>1,886.91</b>              | <b>763.43</b>                |
| <b>TOTAL EQUITY AND LIABILITIES</b>   | <b>6,111.30</b>              | <b>3,556.38</b>              |
| <b>ASSETS</b>   |                              |                              |
| <b>Non-Current Assets</b>   |                              |                              |
| (a) Property Plant and Equipment  |                              |                              |
| (i) Tangible Assets   | 179.43                       | 163.03                       |
| (ii) Intangible Assets  | 4.13                         | 2.15                         |
| (b) Investments   | 42.50                        | 42.50                        |
| (c) Loan and Advances   | -                            | -                            |
| (d) Other Non-Current Assets  | 140.04                       | 13.38                        |
| (e) Deferred Tax Assets   | 2.80                         | -                            |
| <b>Total Non-Current Assets</b>   | <b>368.90</b>                | <b>221.06</b>                |
| <b>Current Assets</b>   |                              |                              |
| (a) Inventories   | 1,441.93                     | 575.34                       |
| (b) Trade Receivables   | 2,849.39                     | 1,455.63                     |
| (c) Cash and Cash Equivalents   | 291.86                       | 1,124.73                     |
| (d) Other Current Assets  | 1,159.21                     | 179.62                       |
| <b>Total Current Assets</b>   | <b>5,742.39</b>              | <b>3,335.32</b>              |
| <b>TOTAL ASSETS</b>   | <b>6,111.30</b>              | <b>3,556.38</b>              |

For and on behalf of the Board of Directors of

ROYAL SENSE LIMITED

Rishabh Arora  
Managing Director  
DIN: 09745543

Director

Place : Delhi

Date: May 25, 2026

ROYAL SENSE LIMITED  
 Consolidated Statement of Profit and Loss for the year ended March 31, 2026  
 CIN : L21006DL2023PLC412051  
 All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS  | Half Year Ended  |                    |                  | Year ended       |                  |
|--|------------------|--------------------|------------------|------------------|------------------|
|  | March 31, 2026   | September 30, 2025 | March 31, 2025   | March 31, 2026   | March 31, 2025   |
| <b>Income</b>  |                  |                    |                  |                  |                  |
| Revenue from operations  | 5,989.25         | 4,348.34           | 3,971.07         | 10,337.59        | 6,173.40         |
| Other Income   | 7.64             | 3.45               | 4.53             | 11.09            | 7.98             |
| <b>Total Income</b>  | <b>5,996.89</b>  | <b>4,351.79</b>    | <b>3,975.60</b>  | <b>10,348.68</b> | <b>6,181.38</b>  |
| <b>Expenses</b>  |                  |                    |                  |                  |                  |
| Cost of materials purchased                                    | 4,875.52         | 4,187.21           | 2,999.58         | 9,052.73         | 5,117.58         |
| Change in inventory  | 220.47           | (900.93)           | 133.03           | (680.46)         | (160.49)         |
| Employee benefit expenses                                      | 213.19           | 169.52             | 121.32           | 382.71           | 147.99           |
| Finance costs  | 67.60            | 37.90              | 17.39            | 105.50           | 21.20            |
| Depreciation and amortization expense                          | 3.10             | 2.30               | 1.23             | 5.40             | 1.90             |
| Other expenses   | 164.18           | 312.59             | 147.20           | 476.77           | 179.74           |
| <b>Total Expenses</b>  | <b>5,544.06</b>  | <b>3,808.59</b>    | <b>3,419.75</b>  | <b>9,352.64</b>  | <b>5,307.92</b>  |
| <b>Profit Before Tax</b>                                       | <b>452.83</b>    | <b>543.19</b>      | <b>555.85</b>    | <b>996.04</b>    | <b>873.46</b>    |
| <b>Tax Expense</b>   |                  |                    |                  |                  |                  |
| Current Tax  | 133.73           | 136.62             | 160.18           | 270.35           | 240.06           |
| Deferred Tax   | (4.06)           | 0.96               | 0.15             | (3.10)           | 0.27             |
| Prior period Tax   | 13.42            | -                  | -                | 13.42            | -                |
| <b>Total Tax Expense</b>                                       | <b>143.08</b>    | <b>137.59</b>      | <b>160.32</b>    | <b>280.67</b>    | <b>240.34</b>    |
| <b>Profit for the year</b>                                     | <b>309.76</b>    | <b>405.60</b>      | <b>395.53</b>    | <b>715.36</b>    | <b>633.12</b>    |
| <b>No. of Equity Shares</b>                                    | <b>53,50,146</b> | <b>53,50,146</b>   | <b>49,68,146</b> | <b>53,50,146</b> | <b>49,68,146</b> |
| <b>Earnings per equity share (nominal value of shares ₹10)</b> |                  |                    |                  |                  |                  |
| Basic (in ₹) (Not annualised for the period)                   | 5.83             | 7.63               | 8.07             | 13.46            | 12.91            |
| Diluted (in ₹) (Not annualised for the period)                 | 5.39             | 7.58               | 7.39             | 12.46            | 11.83            |

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 : May 25, 2026

ROYAL SENSE LIMITED  
 Consolidated Statement of Cash Flow for the year ended March 31, 2026  
 CIN : L21006DL2023PLC412051  
 All amounts in Indian Rupees Lakhs - unless otherwise stated

| PARTICULARS  | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
|--|--------------------------------------|--------------------------------------|
| <b>A. Cash flow from operating activities</b>                                      |                                      |                                      |
| Profit Before Tax  | 996.04                               | 873.46                               |
| Adjustments for:   |                                      |                                      |
| Depreciation/amortization  | 5.40                                 | 1.90                                 |
| Gratuity expenses  | 2.72                                 | 3.13                                 |
| Leave encashment expenses  | 2.79                                 | 5.76                                 |
| Interest paid  | 105.50                               | 21.20                                |
| Interest income  | (11.09)                              | (7.87)                               |
| Prior period expenses  | (13.42)                              | -                                    |
| <b>Operating profit before working capital changes</b>                             | <b>1,087.95</b>                      | <b>897.58</b>                        |
| Movement in working capital:   |                                      |                                      |
| Decrease / (Increase) in trade receivables   | (1,393.76)                           | (1,133.77)                           |
| Decrease / (Increase) in other assets  | (979.59)                             | 227.44                               |
| Decrease / (Increase) in inventories   | (866.59)                             | (160.49)                             |
| Increase / (Decrease) in trade payables  | 116.26                               | 122.24                               |
| Increase / (Decrease) in other liabilities   | 77.67                                | 55.29                                |
| Increase / (Decrease) in short term borrowings                                     | 869.22                               | 176.87                               |
| Increase / (Decrease) in provisions  | (115.59)                             | 1.37                                 |
| Cash generated from operations   | (1,204.44)                           | 186.55                               |
| Direct taxes paid (net of refunds)   | 124.11                               | 65.76                                |
| <b>Net cash from operating activities (A)</b>                                      | <b>(1,328.56)</b>                    | <b>120.80</b>                        |
| <b>B. Cash flows from investing activities</b>                                     |                                      |                                      |
| Redemption/(Investment) in FD and security deposit                                 | (125.00)                             | -                                    |
| Interest received  | 11.09                                | 7.87                                 |
| Payment for fixed assets (including capital work in progress and capital advances) | (23.81)                              | (161.60)                             |
| Investment in shares   | (0.00)                               | (0.50)                               |
| Movement in security deposit   | 93.34                                | (1.64)                               |
| <b>Net cash from/ (used in) investing activities (B)</b>                           | <b>(44.39)</b>                       | <b>(155.87)</b>                      |
| <b>C. Cash flows from financing activities</b>                                     |                                      |                                      |
| Interest paid during the year  | (105.50)                             | (21.20)                              |
| Proceeds from issuance of shares warrant   | 607.73                               | 216.66                               |
| Proceeds from issuance of Shares   | -                                    | 102.68                               |
| Proceeds from long term borrowing  | 85.21                                | (11.57)                              |
| Share issue expenses   | (47.37)                              | (1.04)                               |
| <b>Net cash from/ (used in) financing activities (C)</b>                           | <b>540.06</b>                        | <b>285.52</b>                        |
| <b>Net increase/ (decrease) in cash and cash equivalents (A + B + C)</b>           | <b>(832.88)</b>                      | <b>250.45</b>                        |
| Cash and cash equivalent as at the beginning of the period                         | 1,124.74                             | 874.29                               |
| <b>Cash and cash equivalent as at the end of the period</b>                        | <b>291.86</b>                        | <b>1,124.74</b>                      |

Notes:

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

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

Director

Rishabh Arora  
 Managing Director  
 DIN: 09745543

Place : Delhi  
 Date: May 25, 2026

**Explanatory Notes to the Statement of Audited Consolidated Financial Results for the half year and year ended 31<sup>st</sup> March, 2026.**

1. The above audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 25, 2026. The Statutory Auditors of the Company have carried out an audit of the aforesaid consolidated financial results.
2. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard ("AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
3. The figures for the half year and year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and the published unaudited up to the first half year of current financial year.
4. Statement of Consolidated Cash flow for the Year ended March 31, 2026 is attached herewith.

For and on behalf of the Board of Directors of  
Royal Sense Limited

Rishabh Arora  
Managing Director  
DIN: 09745543



## ROYAL SENSE LIMITED

Registered Office: C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042

CIN: L46491DL2023PLC412051 Email: compliance@royalsense.in

Website: www.royalsense.in | Contact No.: +91-9205843102

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To,  
The Manager,  
The Corporate Relationship Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, Maharashtra – 400001.

Date: 25<sup>th</sup> May, 2026

**Scrip Code: 544143**

**BSE Symbol: ROYAL**

**Subject: Declaration of the unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/ Madam,

I, **Rishabh Arora, Managing Director** of the Company, Royal Sense Limited, having registered office at C-7, Phase-3, Badli Industrial Area, Badli (North West Delhi), North West Delhi, Delhi-110042, India, hereby declare that the Statutory Auditors of the Company, M/s. C N D & Associates, Chartered Accountants (Firm Registration No. 030019N) have issued an Audit Report with an unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking You.

For and on behalf of  
Royal Sense Limited

Rishabh Arora  
Managing Director  
DIN: 09745543



## ROYAL SENSE LIMITED

Registered Office: C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042

CIN: L46491DL2023PLC412051 Email: compliance@royalsense.in

Website: www.royalsense.in | Contact No.: +91-9205843102

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To,  
The Manager,  
The Corporate Relationship Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai, Maharashtra – 400001.

Date: 25<sup>th</sup> May, 2026

**Scrip Code: 544143**

**BSE Symbol: ROYAL**

**Subject: Declaration of the unmodified opinion on the Audited Financial Results (Consolidated) for 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/ Madam,

I, **Rishabh Arora, Managing Director** of the Company, Royal Sense Limited, having registered office at C-7, Phase-3, Badli Industrial Area, Badli (North West Delhi), North West Delhi, Delhi-110042, India, hereby declare that the Statutory Auditors of the Company, M/s. C N D & Associates, Chartered Accountants (Firm Registration No. 030019N) have issued an Audit Report with an unmodified opinion on the Audited Financial Results (Consolidated) of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking You.

For and on behalf of  
Royal Sense Limited

Rishabh Arora  
Managing Director  
DIN: 09745543

Certificate No. CND/014/2026-27

**Certificate Of Utilization of Net Proceeds From Issue of 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 31-03-2026 from the issue of share warrant as on 17<sup>th</sup> December 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 | 737.94  | 185.68                         | 185.68                         | -                |
| 2) General Corporate Purposes                          | 245.98  | 61.89                          | 61.89                          | -                |

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

CA Rohit Dhingra  
(Partner)



M.No.: 519740  
Place: Delhi  
Date: May 25, 2026

UDIN: 26519740ARJBBR9958