

Date: 25-06-2026

To,  
The Manager (Listing)  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**SUBJECT: OUTCOME OF MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD ON 25<sup>TH</sup> JUNE, 2026 AND SUBMISSION OF AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR & YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

**Ref: Davin Sons Retail Limited (Security Id.: DAVIN, Security Code: 544331)**

**Respected Sir/ Ma'am,**

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform/intimate you that the Board of Directors of the Company at their meeting held today i.e. on Thursday, 25th June, 2026 at the Registered Office of the Company, inter-alia, have considered and approved:

“We hereby enclose the copy of the Annual Audited Standalone financial results for the half year and year ended on 31st March, 2026 along with Auditors' Report as approved by the Board of Directors of the Company.”

In compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 ("LODR Regulations"), the Company hereby declares that M/s. Sharma Sharma & Co. (FRN: 009462N), Chartered Accountants, Statutory Auditor of the Company, have issued the Audit Report with an unmodified opinion on the Audited Annual Financial statement and/or results for the half year and year ended on 31st March, 2026.

Meeting commenced at 05:30 P.M. and concluded at 09:00P.M. This is for your information and records.

Thanking you  
**For Davin Sons Retail Limited**

**Mohit Arora**  
**Managing Director**  
**DIN:07231072**

**Independent Auditor's Report on Audited Standalone Half Yearly Financial Results and Year to Date Results of DAVIN SONS RETAIL LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
M/S DAVIN SONS RETAIL LIMITED

**Report on the Audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying standalone half yearly financial results of DAVIN SONS RETAIL LIMITED ("the Company"), for the half year ended 31st March 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

I. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

II. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other financial information for the half year ended 31st March, 2026 as well as the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 standalone financial results 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 and Board of Directors' Responsibilities for the Standalone Financial Results**

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down under Section 133 of the Act read with relevant rules issued thereunder 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 provisions 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 judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring



**Sharma Sharma & Co.**

C-370 Saraswati Vihar, Pitampura, New Delhi-110034

 [sharmasharmaca@gmail.com](mailto:sharmasharmaca@gmail.com)

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 are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors 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 Standalone 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 scepticism 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 the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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.
- Obtain sufficient appropriate audit evidence regarding the standalone half yearly financial results and the year to date results of the Company to express an opinion on the standalone financial results



**Other Matters:**

The Company does not have any subsidiary. Accordingly, the requirement to present consolidated financial results under Regulation 33 of the Listing Regulations does not arise.

The Statement includes the results for the six months period ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year i.e., for the six months period from 1st April, 2025 to 30th September, 2025, which were subject to limited review.

**FOR: SHARMA SHARMA & CO.  
CHARTERED ACCOUNTANTS  
FRN: 0009462N**

**[CA. Suvir Sharma]**

**PARTNER**

**M. NO: 088272**

**UDIN: 26088272DFDXIE2969**



**PLACE: DELHI**

**FRN: 0009462N**

**Date: June, 25, 2026**

DAVIN SONS RETAIL LIMITED

CIN:(L14101DL2022PLC393510)

Registered Add: 609, Sixth Floor, P.P. City Centre, Plot No. 3, Road No. 44, Pitampura, Rani Bagh, North West Delhi, Delhi, Delhi, India, 110034.

BALANCE SHEET AS AT 31ST MARCH, 2026.

(Rs. in lakhs)

Particulars		As at 31st March 2026	As at 31st March 2025
<b>A.</b>	<b>I. EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Funds</b>		
	(a) Share Capital		526.28
	(b) Reserves and Surplus	661.28	
	(c) Money received against share warrants	1,215.42	1,069.68
		71.88	-
<b>2</b>	<b>Share Application money pending allotment</b>	-	-
<b>3</b>	<b>Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	6.08	13.08
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	6.67	7.00
<b>4</b>	<b>Current Liabilities</b>		
	(a) Short-Term Borrowings		
	(b) Trade Payables	7.95	77.03
	(A) Total Outstanding dues of micro enterprises and small enterprises		
	(B) Total Outstanding dues of creditors other than micro enterprises and small enterprises		
	(c) Other Current Liabilities	16.83	115.93
	(d) Short-Term Provisions	27.27	14.22
		145.93	121.15
	<b>Total</b>	<b>2,159.31</b>	<b>1,944.37</b>
<b>B.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment and Tangible Assets		
	(i) Property, Plant and Equipment	260.88	119.23
	(ii) Intangible Assets	-	-
	(iii) Capital Work In Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(v) Fixed Assets held for sale	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	0.36	1.12
	(d) Long term loans and advances	148.26	18.67
	(e) Other non-current assets	4.10	5.07
<b>2</b>	<b>Current investments</b>		
	(a) Current investments		
	(b) Inventories	673.35	311.68
	(c) Trade receivables	455.95	512.09
	(d) Cash and cash equivalents	254.89	744.04
	(e) Short-term loans and advances	346.65	219.21
	(f) Other current assets	14.87	13.26
	<b>Total</b>	<b>2,159.31</b>	<b>1,944.37</b>

For Davin Sons Retail Limited

Mohit



**Mohit Arora**  
Managing Director  
DIN: 07231072  
Place: Delhi  
Date: 25-06-2026

DAVIN SONS RETAIL LIMITED  
 Regd Office:609, Sixth Floor, P.P. City Centre, Plot No. 3, Road No. 44,Pitampura, Rani Bagh, North West Delhi, Delhi, India, 110034.

Email: info@davinsonsretail.com/Website:www.davinsonsretail.com

CIN: (L14101DL2022PLC393510)

Statement of audited Profit & Loss Account for the Half and Year Ended 31.03.2026.

PARTICULARS	Rs. in Lacs (Except EPS Data)				
	Six Month Ended			For the year ended	For the year ended
	31.03.2026 (Audited)	30.09.2025 (unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1 Revenue from operation	411.74	403.84	724.28	815.57	1,352.70
2 Other Income	2.06	0.36	0.75	2.42	6.41
3 Total Revenue (1+2)	413.80	404.20	725.04	818.00	1,359.12
4 Expenses					
(a)Cost of materials consumed					
(b)Purchases of Stock-in-Trade	441.91	357.47	483.80	799.38	936.10
(c)Changes in inventories of finished goods, work in progress and stock in trade	(217.14)	-144.53	-13.43	(361.67)	(40.71)
(d)Employee benefit expenses	82.28	59.96	53.53	142.25	103.29
(e)Finance costs	6.06	1.58	11.11	7.64	19.94
(f)Depreciation and amortisation expenses	19.36	9.52	7.52	28.88	13.42
(g)Other expenses	58.31	39.39	57.04	97.70	102.78
Total Expenses	390.77	323.39	599.56	714.17	1,134.82
5 Profit before Exceptional Items & Tax (3-4)	23.03	80.80	125.48	103.83	224.29
6 Exceptional items	-	-	-	-	-
7 Profit/ (Loss) before Extraordinary items & Tax (5-6)	23.03	80.80	125.48	103.83	224.29
8 Extraordinary Items	-	-	-	-	-
9 Pofit / (loss) before tax (7-8)	23.03	80.80	125.48	103.83	224.29
10 Tax expenses					
a) Provision for current tax	5.12	21.01	32.63	26.13	58.32
b) Provision for tax previous years	-	-	-	-	-
c) Deferred tax Liability(Assets)	(2.54)	3.30	0.18	0.76	(0.28)
Total tax expenses (Net)	2.58	24.31	32.81	26.89	58.04
11 Net Profit / (loss) after tax from ordinary activities (9-10)	20.44	56.49	92.67	76.94	166.26
12 Profit / (loss) from discontinuing operations	-	-	-	-	-
13 Tax expenses on discontinuing operations	-	-	-	-	-
14 Profit / (loss) from discontinuing operations after tax (12-13)	-	-	-	-	-
15 Net Profit / (loss) for the period (11+14)	20.44	56.49	92.67	76.94	166.26
16 Earnings Per Share ( of Rs. 10/- each )					
a) Basic (in Rs)	0.29	1.07	2.10	1.36	4.12
b) Diluted (in Rs)	0.29	1.07	2.10	1.36	4.12

Notes :

- The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 25th June, 2026
- The Company is engaged in business of wholesale business of FMCG Products & manufacturers, importers, exporters, buyers, sellers, dealers and as agents, stockiest, distributors and suppliers of all kinds of readymade garments all other such products of allied nature made thereof.
- The Company does not have any geographical segments. However, there are two separate reportable segments (FMCG & Garments) as per the Accounting Standard 17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2014. Segement information for each such segments is enclosed herewith.
- The Financial results for the year ended 31.03.2026 have been prepared following the same accounting policies as those followed for the annual financial statement for the year ended 31.03.2025.



- 5 The figure for the half year ended 31.03.2026 are the balancing figures between audited figures in respect of the full financial year ended 31.03.2026 and the unaudited figures from 01.04.2025 to 30.09.2025.
- 6 There are no investor Complaints received/ pending as on 31.03.2026.
- 7 As per MCA Notification dated 16th February, 2015 Companies whose share are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS, as the company is covered under the exempted category, it has not adopted IND-AS for preparation of Financial Results.
- 8 Figures for the previous period have been regrouped or rearranged wherever necessary.
- 9 Statement of Assets and Liabilities along with Cash Flow Statement as on 31st, March 2026 is enclosed herewith.
- 10 The Aforesaid audited Financial results will be uploaded on the Company's website [www.davinsonsretail.com](http://www.davinsonsretail.com) and will also be available on the website of BSE SME for benefit of Shareholders and Investors.

For Davin Sons Retail Limited



Mohit Afora  
Managing Director  
DIN : 07231072



DAVIN SONS RETAIL LIMITED

CIN:[L14101DL2022PLC393510]

Registered Add: 609, Sixth Floor, P.P. City Centre, Plot No. 3, Road No. 44, Pitampura, Rani Bagh, North West Delhi, Delhi, Delhi, India, 110034.

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026.

(Rs. in Lakhs)

Particulars	As At 31st March, 2026	As At 31st March, 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation and extraordinary items	103.83	224.29
Adjustment for:		
Depreciation	28.88	13.42
Bad Debts Written Off	0.03	1.03
Discounts	0.00	0.00
Interest Income	(2.03)	(0.58)
Interest Expenses	7.31	19.27
Operating Profit before working capital changes	138.02	257.43
Adjustment for:		
(Increase)/ Decrease in Trade Receivable	56.11	(101.33)
(Increase)/ Decrease in Other Current Assets	(1.61)	(9.95)
(Increase)/ Decrease in Inventories	(361.67)	(40.71)
(Increase)/ Decrease in Short Term Loan & Advance	(127.44)	(138.05)
Increase/(Decrease) in Other Current Liabilities	13.05	5.21
Increase/ (Decrease) in Short Term Provisions	(1.69)	2.48
Increase/ (Decrease) in Long Term Provisions	-	-
Increase/ (Decrease) in Other Long Term Provision	0.00	7.00
Increase/ (Decrease) in Trade Payable	(99.10)	(80.25)
Increase/(Decrease) in Deferred Tax Liability	0.00	0.00
Cash generated from/ used in operations	(384.32)	(98.17)
Direct Taxes paid	0.00	(20.16)
Cash Flow before extraordinary items	(384.31)	(118.34)
Extraordinary items. If any	0.00	0.00
Net Cash from/ used in operating activities	(384.31)	(118.34)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets (Including Capital goods)	(170.53)	(90.99)
(Increase)/ Decrease in Current Investments	0.00	0.00
(Increase)/ Decrease in Long Term Loans & Advance	(129.59)	(6.71)
(Increase)/ Decrease in Non Current Investments	0.97	0.97
Sale of Fixed Assets (Including Capital goods)	-	-
(Increase)/ Decrease in Share Capital	-	-
(Increase)/ Decrease in Share Application Money	-	-
Liabilities Written Back		
Interest Income	2.03	0.58
Net Cash From Investing Activities	(297.12)	(96.15)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of shares	135.00	159.60
Premium on shares	202.50	718.20
Application Money on issue of warrant	71.88	
(Increase)/ Decrease in Short Term Borrowings	(69.08)	72.03
(Increase)/ Decrease in Long Term Borrowings	(7.00)	(5.91)
Transaction cost on issue of shares	(133.69)	(21.52)
Interest paid	(7.31)	(19.27)
Net Cash From Financing Activities	192.29	903.13
Net Increase/ (Decrease) in cash and cash equivalents	(489.15)	688.64
Cash and cash equivalents at the beginning of the year	744.04	55.40
Cash and cash equivalents at the End of the year	254.89	744.04

For Davin Sons Retail Limited

Mohit Arora  
Managing Director  
DIN: 07231072  
Place: Delhi

Date: 25-06-2026



**SEGMENTS RESULTS**

Particulars	SEGMENTS				(Amount in Lakhs)	
	Garments	Garments	FMCG products	FMCG	Total (Enterprise)	
	Current Year	Previous Year	Current Year	Previous Year	For the period ended 31.03.2026	For the period ended 31.03.2025
<b>1. SEGMENT REVENUE</b>						
(a) External Sales	736.43	610.77	79.15	741.94	815.57	1,352.70
(b) Inter-segment Sales	-	-	-	-	-	-
<b>(c) Total Revenue</b>	<b>736.43</b>	<b>610.77</b>	<b>79.15</b>	<b>741.94</b>	<b>815.57</b>	<b>1,352.70</b>
<b>2. SEGMENT RESULT</b>						
[Profit/(Loss)]	101.92	156.20	7.12	81.62	109.04	237.82
Unallocated corporate Expenses expenses	-	-	-	-	-	-
<b>Operating profit</b>	<b>101.92</b>	<b>156.20</b>	<b>7.12</b>	<b>81.62</b>	<b>109.04</b>	<b>237.82</b>
Interest Expenses	-	-	-	-	(7.64)	(19.94)
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	2.42	6.41
<b>Total Profit Before Tax</b>					<b>103.83</b>	<b>224.29</b>
<b>TAX EXPENSES:</b>						
Current Tax	-	-	-	-	26.13	58.31
Deferred tax	-	-	-	-	0.76	(0.28)
<b>Profit From Ordinary Activities</b>					<b>76.94</b>	<b>166.26</b>
Less: Extra-ordinaries Activities	-	-	-	-	-	-
<b>Profit for the half year ended</b>					<b>76.94</b>	<b>166.26</b>
<b>OTHER INFORMATION:</b>						
Segment Assets	368.29	630.61	299.00	366.34	667.29	996.95
Unallocable Assets	-	-	-	-	1,492.02	947.42
<b>Total Assets</b>					<b>2,159.31</b>	<b>1,944.37</b>
Segment Liabilities	16.83	62.39	-	48.82	16.83	111.21
Share capital	-	-	-	-	661.28	526.28
Reserve and Surplus	-	-	-	-	1,220.66	1,069.68
Share Application money	-	-	-	-	71.88	-
Unallocable liability	-	-	-	-	188.66	237.20
<b>Total Liabilities</b>					<b>2,159.31</b>	<b>1,944.37</b>
Capital Expenditure	-	-	-	-	170.53	90.99
Depreciation	-	-	-	-	28.88	13.42
Non-Cash expenses other than depreciation	-	-	-	-	-	7.00

For Davin Sons Retail Limited

*Mohit*  
**Mohit Arora**  
 Managing Director  
 DIN: 07231072



Place: Delhi  
 Date: 25-06-2026



**DAVINSONS**  
RETAIL LTD  
DAVIN SONS RETAIL LIMITED  
CIN: L14101DL2022PLC393510

Date: 25-06-2026

To,  
Department of Corporate Services  
BSE Limited P.J. Towers, Dalal Street,  
Mumbai – 400 001

**SUB: SUBMISSION OF DECLARATION AS PER SECOND PROVISOR OF THE REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATION AND DECLARATION REQUIREMENTS) REGULATIONS, 2015 FOR THE AUDITED FINANCIAL RESULTS FOR THE 02ND HALF YEAR AND YEAR ENDED 31ST MARCH 2026.**

Ref: Davin Sons Retail Limited (Security Id.: DAVIN, Security Code: 544331)

Respected Sir/ Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company has expressed unmodified opinion on the Financial Results for the 02nd half year and the year ended on 31st March, 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001.

Thanking you

For Davin Sons Retail Limited

  
  
Mohit Arora  
Managing Director  
DIN:07231072