REPONO LIMITED

Date: November 13, 2026

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
25th Floor, P. J. Towers, Dalal Street
Fort, Mumbai – 400 001

Scrip Code: 544463

Subject: Outcome of Board Meeting of the Company held today i.e., Friday, November 13, 2026.

Reference: Disclosure pursuant to Regulation 30 and 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and any other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors, at its meeting held today i.e. **Friday, November 13, 2026** considered and approved the following:

a. The Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2026, prepared on a Standalone & Consolidated basis, along with Limited Review Report pursuant to Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in view of the ensuing Board Meeting, the Trading Window for dealing in shares of the Company was already being closed for all Directors/ KMPs/Designated Employees/ Connected Person of the Company from October 01 2026, till 48 hours after the declaration of un-audited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2026.

The Board Meeting commenced at 12:30 P.M. and concluded at 03:30 P.M.

You are requested to kindly take the above information on record.

For REPONO LIMITED

DIBYENDU DEEPAK
Digitally signed by DIBYENDU DEEPAK
Date: 2026.11.13 15:33:46 +05'30'

Dibyendu Deepak
Managing Director
DIN: 06484282

V S BAPNA & ASSOCIATES
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

Limited Review Report on Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2026 of the Repono Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

We have reviewed the accompanying statement of unaudited financial results of **M/s REPONO LIMITED** ("The Company") for the **Half Year Ended 30th September, 2026** which include Standalone financial results, Statement of Standalone Assets and Liabilities and Statement of Cash flows for the Half Year Ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2016 dated 05 July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For
V S Bapna & Associates
Chartered Accountants
FRN:131079W



CA Virendra Bapna
(Proprietor)
M.No. 405027
UDIN: 26405027TJYIHU2863

Date: 13.11.2026
Place: Mumbai

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Standalone Cash Flow Statement For The Period Ended 30th September, 2026

(Rupees in Lakhs)

Particulars	For the period ended 30th Sept. 2026	For the period ended 30th Sept. 2026	For the year ended 31st March 2026	For the year ended 31st March 2026
A. Cash flow from operating activities				
Net Profit before extraordinary items and tax		492.94		917.15
Adjustments for:				
Depreciation and amortisation	110.16		99.76	
Finance costs	44.16		98.20	
Rent Income	(5.62)		(11.75)	
Interest Income	(102.40)		(106.87)	
Loss on Sale of Fixed Assets	-		-	
Net unrealised exchange (gain) / loss	-		-	
	46.30		79.34	
Operating profit / (loss) before working capital changes		539.24		996.48
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets				
Trade receivables	(182.09)		(363.60)	
Short-term loans and advances	(33.92)		(32.77)	
Inventories	9.68		(6.87)	
Other current assets	(77.93)		(252.04)	
Other non-current assets	(3.01)	(287.28)	118.57	(536.71)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	86.29		50.73	
Other current liabilities	29.22		39.76	
Other Long term liabilities	-		-	
Short-term provisions	155.11		26.32	
Long-term provisions	13.31	283.92	9.94	126.74
Income Taxes Paid		(157.10)		(255.97)
Net cash flow from / (used in) operating activities (A)		**378.79**		**330.55**
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(80.29)		(887.55)	
Investment in Share Capital	(66.47)		(0.10)	
(Investment)/Redemption in fixed deposits	1,014.15		(1,829.98)	
Long term loans and advances	(1,932.19)		(323.56)	
Proceeds from sale of fixed assets	-		-	
Interest Income	102.40		106.87	
Rent Income	5.62		11.75	
Current Investments	-		-	
Net cash flow from / (used in) investing activities (B)		**(956.77)**		**(2,922.57)**
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		2,388.61	
Proceeds from / (Repayment of) long-term borrowings	(10.69)		(46.36)	
Proceeds from other short-term borrowings	634.65		345.52	
Repayment of other short-term borrowings	-		-	
Finance cost	(44.16)		(98.20)	
Net cash flow from / (used in) financing activities (C)		**579.80**		**2,589.56**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**1.82**		**(2.46)**
Cash and cash equivalents at the beginning of the year		**3.37**		**5.84**
Effect of exchange differences on restatement of foreign currency Cash and cash		-		-
Cash and cash equivalents at the end of the year *		**5.19**		**3.37**
* Comprises:				
(a) Cash on hand	0.24		0.24	
(b) Cheques, drafts on hand	-		-	
(c) Balances with banks				
(i) In current accounts	4.95		3.13	
(ii) In OD accounts	-		-	
Total		5.19		3.37

For and on behalf of Board of Directors of M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalp Bhattacherjee	Dibyendu Deepak
(Director)	(Managing Director)
DIN : 07557348	DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Statement of Standalone Profit and Loss for the period ended 30th September, 2026

(Rupees in Lakhs)

Particulars	Note No.	Half Year Ended		For the year ended 31st March 2026
Date of Start of reporting period		01/04/2026	01/04/2025	01/04/2025
Date of end of reporting period		30/09/2026	30/09/2025	31/03/2026
Whether results are audited or unaudited		Unaudited	Audited	Audited
A CONTINUING OPERATIONS				
I. Revenue from Operations	19	3,623.60	3,048.89	6,526.68
II. Other Income	20	111.73	23.27	118.64
III. Total Income (I + II)		3,735.34	3,072.17	6,645.32
IV. Expenses:				
(a) Cost Of Revenue	21	1,368.71	981.03	2,379.60
(b) Purchases of Stock-in-Trade	22	29.89	44.36	86.85
(c) Changes in inventories of finished goods WIP & Stock-in-Trade	23	9.68	8.63	(6.87)
(c) Employee benefits expense	24	1,421.15	1,225.49	2,518.95
(f) Finance costs	25	44.16	63.37	98.20
(g) Depreciation and amortization expense	26	110.16	38.26	99.76
(h) Other expenses	27	258.64	264.76	551.68
Total Expenses		3,242.39	2,625.89	5,728.17
V. Profit/Loss before exceptional & extraordinary items & tax (III - IV)		492.94	446.28	917.15
VI Exceptional Items		-	-	-
VII Profit / (Loss) before extraordinary items and tax (V - VI)		492.94	446.28	917.15
VIII Extraordinary Items		-	-	-
IX. Profit / (Loss) Before Tax (VII-VIII)		492.94	446.28	917.15
X. Tax Expense:				
(a) Current tax expense for current year		157.10	126.26	243.95
(b) (Less): MAT credit (where applicable)		-	-	-
(c) Current tax expense relating to prior years		-	-	12.02
(d) Deferred tax		(15.47)	(2.66)	3.04
XI Profit (Loss) for the period from Continuing Operations (IX - X)		351.31	322.68	658.14
B DISCONTINUING OPERATIONS				
XII Profit / (Loss) from Discontinuing Operations		-	-	-
XIII. Profit/(Loss) for the period (XI+XII)		351.31	322.68	658.14
XIV.Earning Per Equity Share (of Rs.10/- each):	28			
(a) Basic Earnings		3.42	3.85	7.06
(b) Diluted Earnings		3.42	3.85	7.06

Disclosure of Notes on Financial Results

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 13, 2026.

2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3. As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"

5. There are no investor complaints received/pending as on November 13, 2026.

6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital of the company.

7. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

For and on behalf of Board of Directors of
M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06464282

Place : Navi Mumbai
Date: 13/11/2026

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Standalone Balance Sheet as on 30th September, 2026

(Rupees in Lakhs)

Particulars	Note No.	As on 30th Sept. 2026 Unaudited	As on 31st March 2026 Audited
EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
a) Share Capital	1	1,027.92	1,027.92
b) Reserve & Surplus	2	3,782.95	3,431.63
c) Money received against share warrants		-	-
		4,810.87	**4,459.55**
(2) Non Current Liabilities			
a) Long-term borrowings	3	32.36	43.05
b) Deferred tax liabilities (Net)	4	-	7.75
c) Other Long term liabilities		-	-
d) Long-term provisions	5	54.73	41.42
(3) Current Liabilities			
a) Short-term borrowings	6	1,504.12	869.47
b) Trade payables	7	272.71	186.43
c) Other current liabilities	8	255.06	225.84
d) Short-term provisions	9	403.95	248.83
		2,522.92	**1,622.79**
Total		**7,333.79**	**6,082.34**
ASSETS			
1) Non-Current Assets			
a) (i) Property Plant and Equipment	10	1,219.03	1,319.25
(ii) Intangible assets		31.30	35.95
(iii) Assets Under Development		152.54	77.54
b) Non-current investments	11	66.57	0.10
c) Deferred tax Assets (Net)	4	7.72	-
d) Long-term loans and advances	12	2,255.75	323.56
e) Other non-current assets	13	978.39	1,989.54
		4,711.30	**3,745.94**
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	14	20.12	29.79
c) Trade Receivables	15	1,720.36	1,538.27
d) Cash and Cash Equivalents	16	5.19	3.37
e) Short term Loans & Advances	17	379.25	345.33
f) Other current assets	18	497.56	419.63
		2,622.49	**2,336.40**
Total		**7,333.79**	**6,082.34**

For and on behalf of Board of Directors of
M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalpa Bhattacherjee	Dibyendu Deepak
(Director)	(Managing Director)
DIN : 07557348	DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

V S BAPNA & ASSOCIATES
Chartered Accountants
D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

Limited Review Report on Consolidated Unaudited Financial Results for the Half Year Ended 30th September, 2026 of the Repono Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

We have reviewed the accompanying statement of unaudited financial results of **M/s REPONO LIMITED** ("The Company") for the **Half Year Ended 30th September, 2026** which include Consolidated financial results, Statement of Consolidated Assets and Liabilities and Statement of Consolidated Cash flows for the Half Year Ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2016 dated 05 July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing

V S BAPNA & ASSOCIATES
Chartered Accountants
D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For
V S Bapna & Associates
Chartered Accountants
FRN:131079W



CA Virendra Bapna
(Proprietor)
M.No. 405027
UDIN: 26405027LHFLRF2910

Date: 13.11.2026
Place: Mumbai

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3Rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Standalone Balance Sheet as on 30th September, 2026

(Rupees in Lakhs)

Particulars	Note No.	As on 30th Sept. 2026 Unaudited	As on 31st March 2026 Audited
EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
a) Share Capital	1	1,027.92	1,027.92
b) Reserve & Surplus	2	3,782.95	3,431.63
c) Money received against share warrants		-	-
		4,810.87	**4,459.55**
(2) Non Current Liabilities			
a) Long-term borrowings	3	32.36	43.05
b) Deferred tax liabilities (Net)	4	-	7.75
c) Other Long term liabilities		-	-
d) Long-term provisions	5	54.73	41.42
(3) Current Liabilities			
a) Short-term borrowings	6	1,504.12	869.47
b) Trade payables	7	272.71	186.43
c) Other current liabilities	8	255.06	225.84
d) Short-term provisions	9	403.95	248.83
		2,522.92	**1,622.79**
Total		**7,333.79**	**6,082.34**
ASSETS			
1) Non-Current Assets			
a) (i) Property Plant and Equipment	10	1,219.03	1,319.25
(ii) Intangible assets		31.30	35.95
(iii) Assets Under Development		152.54	77.54
b) Non-current investments	11	66.57	0.10
c) Deferred tax Assets (Net)	4	7.72	-
d) Long-term loans and advances	12	2,255.75	323.56
e) Other non-current assets	13	978.39	1,989.54
		4,711.30	**3,745.94**
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	14	20.12	29.79
c) Trade Receivables	15	1,720.36	1,538.27
d) Cash and Cash Equivalents	16	5.19	3.37
e) Short term Loans & Advances	17	379.25	345.33
f) Other current assets	18	497.56	419.63
		2,622.49	**2,336.40**
Total		**7,333.79**	**6,082.34**

For and on behalf of Board of Directors of
M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalpa Bhattacherjee	Dibyendu Deepak
(Director)	(Managing Director)
DIN : 07557348	DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Consolidated Cash Flow Statement For The Period Ended 30th September, 2026

(Rupees in Lakhs)

Particulars	For the period ended 30th Sep. 2026	For the period ended 30th Sep. 2026	For the year ended 31st Mar 2026	For the year ended 31st Mar 2026
A. Cash flow from operating activities				
Net Profit before extraordinary items and tax		346.40		916.83
Adjustments for:				
Depreciation and amortisation	110.16		99.76	
Finance costs	44.16		98.20	
Rent Income	(5.62)		(11.75)	
Interest Income	(38.59)		(106.87)	
Loss on Sale of Fixed Assets	-		-	
Net unrealised exchange (gain) / loss	-		-	
	110.11		79.34	
Operating profit / (loss) before working capital changes		456.50		996.17
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(86.99)		(363.60)	
Short-term loans and advances	(43.00)		(33.69)	
Inventories	9.68		(6.87)	
Other current assets	(111.56)		(257.13)	
Other non current assets	(5.01)	(236.88)	118.57	(542.72)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	99.03		54.59	
Other current liabilities	120.26		41.79	
Other Long term liabilities	-		-	
Short-term provisions	155.51		26.57	
Long-term provisions	13.31	388.12	9.94	132.89
Income Taxes Paid		(157.10)		(255.97)
Net cash flow from / (used in) operating activities (A)		**450.64**		**330.37**
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(2,005.80)		(1,188.92)	
Investment in Share Capital	(66.47)		-	
(Investment)/Redemption in fixed deposits	1,014.15		(1,829.98)	
Long-term loans and advances	(18.68)		(13.62)	
Proceeds from sale of fixed assets	-		-	
Interest Income	38.59		106.87	
Rent Income	5.62		11.75	
Current Investments	-		-	
Net cash flow from / (used in) investing activities (B)		**(1,032.58)**		**(2,913.89)**
C. Cash flow from financing activities				
Proceeds from issue of equity shares	0.00		2,388.51	
Proceeds from / (Repayment of) long-term borrowings	(10.69)		(46.36)	
Proceeds from other short-term borrowings	634.20		345.52	
Repayment of other short-term borrowings	-		-	
Finance cost	(44.16)		(98.20)	
Net cash flow from / (used in) financing activities (C)		**579.35**		**2,589.46**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(2.59)**		**5.94**
Cash and cash equivalents at the beginning of the year		**12.62**		**6.68**
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-		-
Cash and cash equivalents at the end of the year *		**10.03**		**12.62**
* Comprises:				
(a) Cash on hand	0.24		0.24	
(b) Cheques, drafts on hand	-		-	
(c) Balances with banks				
(i) In current accounts	9.79		12.38	
(ii) In OD accounts	-		-	
Total		**10.03**		**12.62**

For and on behalf of the board of directors of
M/S. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalpa Bharracherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Statement of Consolidated Profit and Loss for the period ended 30th September, 2026

(Rupees in Lakhs)

Particulars	Note No.	For the period ended 30th Sept. 2026	For the year ended 31st March 2026
		Unaudited	Audited
A CONTINUING OPERATIONS			
I. Revenue from Operations	20	3,541.62	6,526.68
II. Other Income	21	47.92	118.64
III. Total Income (I + II)		**3,589.54**	**6,645.32**
IV. Expenses:			
(a) Cost Of Revenue	22	1,368.71	2,379.60
(b) Purchases of Stock-in-Trade	23	29.89	86.85
(c) Changes in inventories of finished goods WIP & Stock-in-Trade	24	9.68	(6.87)
(e) Employee benefits expense	25	1,421.15	2,518.95
(f) Finance costs	26	44.16	98.20
(g) Depreciation and amortization expense	27	110.16	99.76
(h) Other expenses	28	259.40	551.99
Total Expenses		**3,243.15**	**5,728.49**
V. Profit/Loss before exceptional & extraordinary items & tax (III - IV)		**346.40**	**916.83**
VI Exceptional Items		-	-
VII Profit / (Loss) before extraordinary items and tax (V - VI)		**346.40**	**916.83**
VIII Extraordinary Items		-	-
IX. Profit / (Loss) Before Tax (VII-VIII)		**346.40**	**916.83**
X. Tax Expense:			
(a) Current tax expense for current year		157.10	243.95
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	12.02
(d) Deferred tax		(15.47)	3.04
XI Profit (Loss) for the period from Continuing Operations (IX - X)		**204.77**	**657.82**
B DISCONTINUING OPERATIONS			
XII Profit / (Loss) from Discontinuing Operations		-	-
XIII. Profit/(Loss) for the period (XI+XII)		**204.77**	**657.82**
Minority Interest Expenses		**(0.00)**	**(0.00)**
Owned Profit / (Loss) for the period from continuing operations		**204.77**	**657.83**
XIV.Earning Per Equity Share (of Rs.10/- each):	29		
(a) Basic Earnings		**1.99**	**7.06**
(b) Diluted Earnings		**1.99**	**7.06**

Disclosure of Notes on Financial Results

1. The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 13, 2026.

2. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.

3. As per Ministry of Corporate Affairs Nonfication dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

4. The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting"

5. There are no investor complaints received/pending as on November 13, 2026.

6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital of the company.

7. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

For and on behalf of Board of Directors of
M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sankalp Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

REPONO LIMITED

(Formerly known as Repono Private Limited)

CIN: L74999MH2017PLC290217

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

Consolidated Balance Sheet as on 30th September, 2026

(Rupees in Lakhs)

Particulars	Note No.	As on 30th Sept. 2026	As on 31st March 2026
		Unaudited	Audited
EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
a) Share Capital	1	1,027.92	1,027.92
b) Reserve & Surplus	2	3,635.53	3,430.76
c) Money received against share warrants		-	-
		4,663.45	4,458.68
(2) Non Current Liabilities			
a) Long-term borrowings	3	32.36	43.05
b) Deferred tax liabilities (Net)	4	-	7.75
c) Other Long term liabilities		-	-
d) Long-term provisions	5	54.73	41.42
e) Minority Interest	6	(0.00)	(0.00)
(3) Current Liabilities			
a) Short-term borrowings	7	1,504.57	870.37
b) Trade payables	8	289.32	190.29
c) Other current liabilities	9	348.16	227.90
d) Short-term provisions	10	404.97	249.46
		2,634.11	1,630.23
Total		7,297.55	6,088.91
ASSETS			
1) Non-Current Assets			
a) (i) Property Plant and Equipment	11	1,219.03	1,319.25
(ii) Intangible assets		31.30	35.95
(iii) Capital work in progress		2,379.41	378.90
b) Non-current investments	12	66.47	-
c) Deferred tax Assets (Net)	4	7.72	-
d) Long-term loans and advances	13	32.30	13.62
e) Other non-current assets	14	980.39	1,989.54
		4,716.62	3,737.26
(2) Current Assets			
a) Current Investments		-	-
b) Inventories	15	20.12	29.79
c) Trade Receivables	16	1,625.26	1,538.27
d) Cash and Cash Equivalents	17	10.03	12.62
e) Short term Loans & Advances	18	389.24	346.24
f) Other current assets	19	536.28	424.72
		2,580.93	2,351.65
Total		7,297.55	6,088.91

For and on behalf of Board of Directors of
M/s. Repono Limited

REPONO LIMITED NAVI MUMBAI

Sangitpa Bhattacherjee
(Director)
DIN : 07557348

Dibyendu Deepak
(Managing Director)
DIN : 06484282

Place : Navi Mumbai
Date: 13/11/2026

V S BAPNA & ASSOCIATES
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

To,
The Board of Directors,

Wealth Mine Networks Private Limited
215 B, Manek Centre, P N Marg, Jamnagar,
Gujarat, India – 361001

Repono Limited
3061, Third Floor, S-Wing, Plot No. 03,
Akshar Business Park, Sector – 25, Vashi,
Navi Mumbai, Maharashtra, India – 400703

Subject: Certificate of Fund Utilization for the period Ended September 30, 2026

Dear Sir / Madam,

We hereby certify that the funds raised through Initial Public Offering by Repono Limited have been utilized for the period ended **September 30, 2026,** in accordance with the objects stated in the offer document as follows:

(Rupees in Lakhs)

Particulars	Projected Utilization as mentioned in RHP	Expensed	FDR with Bank	Unutilised Bank Balance
Funding Capital Expenditure towards Purchase of Forklift, Hand Pallet Trolley, Reach stacker	724.100	246.800	477.300	-
Funding of capital expenditure requirements of our Company towards set up of Warehouse packing System	160.480	-	160.480	-
Funding towards the Development of Software for Warehouse Management	105.020	35.400	69.620	-
Funding the Working Capital requirements of our Company	1,011.432	907.265	104.167	-
General Corporate Purposes	667.000	667.00	-	-
Total	**2,668.032**	**1856.465**	**811.567**	-

We confirm that the utilization of funds is in accordance with the terms of the objects mentioned in the offer document.
There have been no deviations / variations in the utilization of proceeds from the objects stated in the offer document.

Yours Sincerely,

For, V S BAPNA & ASSOCIATES
Chartered Accountant
FRN: 131079W



CA Virendra Bapna
Proprietor
Membership No. 405027

Place: Navi Mumbai
Date: 13/11/2026
UDIN: 26405027QQUTFS1552