Date: November 03, 2026

To,
The Manager,
Listing & Compliance,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Ref: Scrip Code – 544635

Subject: Outcome of Board Meeting held on Tuesday, November 03, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. Tuesday, November 03, 2026, inter alia, considered and approved the following matters:

1. Took note of the Monitoring Agency Report issued by Brickwork Ratings India Private Limited for the quarter ended September 30, 2026, and reviewed the Statement of Deviation(s) or Variation(s) pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended September 30, 2026. The detailed disclosures in this regard shall be submitted separately to BSE Limited.

2. Approved the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended September 30, 2026, along with the Limited Review Reports issued by the Statutory Auditors of the Company, as recommended by the Audit Committee.

3. Approved the revision in the annual remuneration of Mr. Ashok Goel, Chairman & Managing Director, and Mr. Pawan Chohan, Whole-Time Director, with effect from November 01, 2026, in accordance with the provisions of Sections 197 and 198 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, as detailed below:

Name of Director	Designation	Existing Remuneration (p.a.)	Revised Remuneration (p.a.)	Effective Date
Mr. Ashok Goel	Chairman & Managing Director	₹ 24,00,000	₹ 36,00,000	November 01, 2026
Mr. Pawan Chohan	Whole-Time Director	₹ 24,00,000	₹ 36,00,000	November 01, 2026

4. Took note of the resignation of Ms. Kanika Gupta from the position of Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company, effective from November 02, 2026. The requisite disclosure in this regard has already been made to BSE Limited.

5. Pursuant to the recommendations of the Nomination & Remuneration Committee, the Board of Directors approved the appointment of Mr. Muhammad Akaram as the Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company with effect from November 03, 2026, pursuant to Section 203 of the Companies Act, 2013, read with the applicable rules made thereunder. The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 issued dated July 11, 2023 (last updated on January 30, 2026) are enclosed herewith as Annexure-A.

6. Other approvals and notings related to and required in the normal course of business.

The meeting of the Board of Directors commenced at 12:00 Noon and concluded at 12:20 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Luxury Time Limited

ANJALI
Digitally signed by ANJALI
Date: 2026.11.03 12:32:09 +05'30'

Anjali
Company Secretary & Compliance Officer
Membership No. A69704

Encl.:

1. Annexure-A – Details of appointment of Mr. Muhammad Akaram as Chief Financial Officer and Key Managerial Personnel of the Company.
2. Limited Review Report on Standalone Unaudited Financial Results for the half year ended September 30, 2026.
3. Standalone Unaudited Financial Results for the half year ended September 30, 2026.
4. Limited Review Report on Consolidated Unaudited Financial Results for the half year ended September 30, 2026.
5. Consolidated Unaudited Financial Results for the half year ended September 30, 2026.

ANNEXURE – A

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 issued dated July 11, 2023 (last updated on January 30, 2026)

S. No.	Particular	Details
1.	Name	Mr. Muhammad Akaram
2.	Reason for Change viz., appointment, ~~resignation, removal, death or otherwise~~	Appointment as Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company.
3.	Date of Appointment/~~Cessation~~ (as applicable) ~~& terms of appointment~~	Mr. Muhammad Akaram is appointed as Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company with effect from November 03, 2026.
4.	Brief Profile (in case of appointment)	Mr. Muhammad Akaram has over 10 years of experience in accounting operations, GST compliance, financial reporting and inventory management. He has been associated with Luxury Time Limited, through SBT Consulting Services, as a Senior Accountant since October 2017. His responsibilities include GST invoicing, import purchases, GST reconciliations, preparation of MIS reports, TDS-related data, corporate expenses, inventory tracking and journal entries. He holds a Bachelor of Commerce (B. Com) degree from Alagappa University and has completed various certifications in computing and accounting software.
5.	Disclosure of relationship between Directors (in case of appointment)	Not Applicable

SAHAS & ASSOCIATES
(Chartered Accountants)

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED INTERIM FINANCIAL RESULTS OF THE COMPANY

TO THE BOARD OF DIRECTORS OF M/S. LUXURY TIME LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **M/S. LUXURY TIME LIMITED** (the "Company"), for the Half Year ended 30th of September 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The statement is the responsibility of the Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. 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.

For S A H A S & ASSOCIATES
Chartered Accountants
Firm Registration No: 025389N

Saurabh Kumar

Digitally signed by Saurabh Kumar
Date: 2026.11.03 12:20:10 +05'30'

CA. Saurabh Kumar
Partner
M. No.: 529684
UDIN: 26529684QLGFGW8975
Date: 03.11.2026

Office Add: F-119, LG/F, Backside, Dilshad Colony, New Delhi – 110095
Landline: 011-41425184 Email: saurabhkumar636@gmail.com
Website: www.sahasca.com

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Statement of Unaudited Standalone Financial Results for the half year ended 30 September 2026

(₹ in lakhs)

	For the half year ended			For the year ended 31 March 2026	For the year ended 31 March 2025
	30 Sep 2026	**31 March 2026**	30 Sep 2025		
	(Unaudited)	**(Audited)**	(Unaudited)	**(Audited)**	(Audited)
Income					
Revenue from operations	**2,836.26**	**3,182.84**	2,208.36	**5,391.20**	5,375.26
Other Income	**100.50**	**24.01**	5.54	**29.55**	61.56
Total Revenue (A)	**2,936.76**	**3,206.85**	2,213.90	**5,420.75**	5,436.82
Expenditure					
Purchase of stock-in-trade	**2,104.28**	**1,885.44**	1,351.18	**3,236.62**	3,566.77
Direct Expenses	**354.62**	**341.63**	288.19	**629.82**	781.76
Changes in Inventories of Stock-in-trade	**(352.53)**	**137.06**	(40.83)	**96.23**	(95.13)
Employee benefit expense	**117.43**	**123.99**	108.56	**232.55**	198.35
Finance costs	**0.56**	**7.21**	7.31	**14.52**	23.23
Depreciation and amortization expense	**8.71**	**7.50**	3.35	**10.85**	2.92
Other expenses	**306.92**	**303.04**	212.23	**515.27**	433.42
Total expenses (B)	**2,539.99**	**2,805.87**	1,929.99	**4,735.86**	4,911.32
Profit before prior period items and tax (A-B)	**396.77**	**400.98**	283.91	**684.89**	525.50
Prior period items (net)	**(13.80)**	**-**	40.91	**40.91**	(40.10)
Profit before tax	**382.97**	**400.98**	324.82	**725.80**	485.40
Less: Tax expense:					
(1) Current tax	**(100.87)**	**(91.22)**	(83.55)	**(174.77)**	(137.63)
(2) Deferred tax	**6.33**	**(4.77)**	15.72	**10.95**	(13.24)
Profit for the period / year after tax	**288.43**	**304.99**	256.99	**561.98**	334.53
Earnings per share (Face value of ₹ 10/- each):					
- Basic	**3.49**	**4.04**	4.00	**8.04**	5.42
- Diluted	**3.49**	**4.04**	4.00	**8.04**	5.42

Notes to financial results:

1. The above unaudited financial results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on November 3, 2026.

2. The financial results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder and other accounting principles generally accepted in India.

3. As per the Ministry of Corporate Affairs notification dated February 16, 2015, companies whose securities are listed on the SME Exchange are exempt from the compulsory requirement of adoption of Indian Accounting Standards ("Ind AS"). Accordingly, the Company has prepared these financial results in accordance with applicable Accounting Standards under Indian GAAP.

4. The Company is primarily engaged in the business of trading, retailing and distribution of watches and related spares. Since the Company operates in a single reportable business segment, segment reporting as per applicable Accounting Standard is not applicable.

5. The figures for the corresponding previous periods/year have been regrouped, reclassified and rearranged wherever necessary to make them comparable with the current period/year presentation.

6. Basic and diluted earnings per share for the half-year periods have not been annualised. EPS has been computed based on the weighted average number of equity shares outstanding during the respective periods, after considering the fresh issue of equity shares pursuant to the Company's public issue from the date of allotment, wherever applicable.

7. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the audited figures for the half year ended 30th September 2025.

8. During the previous year, the Company completed its public issue and its equity shares were listed on the BSE SME Platform. The impact of the fresh issue of equity shares has been appropriately considered in the share capital, reserves and earnings per share computation.

9. The results for the half year ended 30 September 2026 are available on the BSE Limited Website (URL: https://www.bseindia.com/) and also on the Company's website (https://www.luxurytimeindia.com/)

10. There are no investor complaints received / pending as on 30th September 2026.

11. The objects of the IPO were revised pursuant to shareholders' approval dated September 25, 2026. No amount out of the net proceeds of ₹1,332 lakhs has been utilised up to September 30, 2026, and the unutilised proceeds are kept in Fixed Deposits with Scheduled Commercial Banks and the designated Monitoring Agency Account.

12. The Company had reported an online fraud involving payment aggregating to ₹45 lakhs during the half year ended 30 September 2026. An amount of ₹12 lakhs has been recovered. Out of ₹33.30 lakhs recoverable as on 30 September 2026, ₹8 lakhs has been awarded in favour of the Company and ₹15 lakhs more have been identified and secured by Cyber Crime Cell pending investigation and court orders. Information on the balance amount will be available on completion of the investigation. The matter is pending with requisite authorities.

13. During 2012, 4 Parmigiani Watches which were imported legally were impounded by Directorate of Revenue Intelligence (DRI). The total import value of these 4 watches is ₹17.09 lakhs. It continues to be reflected under inventories in the books of account of the Company. The related liability of ₹35.26 lakhs to the overseas supplier continues to be carried in trade payables, as it has neither been paid nor written back as at 30 September 2026. The matter is still pending with the relevant authorities.

14. Deferred tax credit of ₹6.33 lakhs for the half year ended 30 September 2026 includes ₹5.37 lakhs relating to earlier years, arising from recognition of deferred tax asset on the provision for gratuity (allowable on payment).

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL Digitally signed by ASHOK GOEL Date: 2026.11.03 12:27:44 +05'30'

PAWAN CHOHAN Digitally signed by PAWAN CHOHAN Date: 2026.11.03 12:31:39 +05'30'

Ashok Goel	**Pawan Chohan**
Chairman and Managing Director	**Whole-Time Director**
DIN - 00783117	**DIN - 00070461**
Place: Delhi	**Place: Delhi**
Date: 3 November 2026	**Date: 3 November 2026**

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Statement of Standalone Assets and Liabilities

(₹ In Lakhs)

		As at 30 September 2026	As at 31 March 2026
Equity and Liabilities			
Shareholders' funds			
Share capital		**825.48**	825.48
Reserves and surplus		**3,015.08**	2,726.65
Non-Current liabilities			
Long-term Provisions		**19.03**	16.04
Current liabilities			
Trade payables			
- Dues to Micro and small enterprises		**-**	2.80
- Due to Others		**576.37**	651.36
Other current liabilities		**47.84**	54.62
Short Term Provisions		**54.42**	41.14
TOTAL		**4,538.22**	4,318.09
Assets			
Non-current assets			
Property, Plant & Equipment and Intangible Assets			
- Property, Plant & Equipment		**53.08**	45.86
- Intangible Assets		**0.38**	0.38
Non-current investments		**279.99**	279.99
Deferred Tax Asset (Net)		**15.34**	9.01
Long-Term Loans and Advances		**-**	0.61
Other Non-Current Assets		**1,361.10**	1,022.00
Current assets			
Inventories		**1,322.01**	969.48
Trade receivables		**854.13**	1,148.04
Cash and Bank Balances		**451.33**	387.96
Short Term Loans & Advances		**167.56**	121.50
Other Current Assets		**33.30**	333.26
TOTAL		**4,538.22**	4,318.09

Figures of the previous year have been rearranged / reclassified wherever necessary, to correspond with current year presentation.

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL
Digitally signed by ASHOK GOEL
Date: 2026.11.03 12:28:10 +05'30'

PAWAN CHOHAN
Digitally signed by PAWAN CHOHAN
Date: 2026.11.03 12:31:20 +05'30'

Ashok Goel
Chairman and Managing Director
DIN - 00783117
Place: Delhi
Date: 3 November 2026

Pawan Chohan
Whole-Time Director
DIN - 00070461
Place: Delhi
Date: 3 November 2026

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Statement of Standalone Cash Flows

(₹ In Lakhs)

	For the half year ended 30 September 2026	For the year ended 31 March 2026
A. Cash flows from operating activities		
Net Profit before tax as per Profit And Loss A/c	**382.97**	725.80
Adjustments for:		
Depreciation / amortisation	**8.71**	(1.56)
Gratuity Provision	**1.15**	(16.92)
Interest expenses	**-**	13.68
Interest income	**(23.40)**	(22.93)
Unrealised exchange loss/(gain) (net)	**(26.01)**	(5.17)
Sundry balances written off / (written back) (net)	**0.61**	(4.22)
Operating Profit Before Working Capital Changes	**344.03**	688.68
Adjusted for (Increase)/Decrease in operating assets		
Trade Receivables	**293.91**	(479.73)
Inventories	**(352.53)**	96.23
Loans and Advances	**(46.62)**	43.16
Other Non Current Assets	**-**	(1.00)
Other Current Assets	**(20.68)**	(12.62)
Adjusted for Increase/(Decrease) in operating liabilities:		
Other Current Liabilities & Provisions	**(1.17)**	(21.61)
Trade Payables	**(51.22)**	11.50
Cash Generated From Operations Before Tax	**165.72**	324.61
Net Income Tax (paid)/ refunded	**(85.75)**	(200.36)
Net Cash Flow from/(used in) Operating Activities: (A)	**79.97**	124.25
B. Cash flows from investing activities		
Purchase of property, plant & equipment and intangible assets	**(21.54)**	(37.19)
Investment in Joint Venture	**-**	(4.99)
Investment in fixed deposits	**-**	(1,300.00)
Interest Income Received	**4.94**	-
Net Cash Flow from/(used in) Investing Activities: (B)	**(16.60)**	(1,342.18)
C. Cash flows from financing activities		
Issue of Share Capital	**-**	1,499.62
IPO related expenses paid	**-**	(193.78)
Proceeds from Borrowings	**-**	250.00
Repayment of Borrowings	**-**	(270.15)
Interest paid	**-**	(9.24)
Net Cash Flow from/(used in) Financing Activities (C)	**-**	1,276.45
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**63.37**	58.52
Cash and cash equivalents at the beginning of the period / year	**387.96**	329.44
Cash & Cash Equivalents As At End of the period/ year	**451.33**	387.96

Component of cash and cash equivalent :

Particulars	**For the half year ended 30 September 2026**	For the year ended 31 March 2026
Cash-in-Hand	**70.04**	50.30
Bank Balance	**381.29**	337.66
Total	**451.33**	387.96

Note:

1. The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.
2. The Cash Flow Statement is prepared as per AS 3 "Cash Flow Statements" where balance with banks in deposit account not treated as part of Cash and Cash Equivalents.
3. Figures in brackets are outflows / deductions.
4. Interest on fixed deposits of ₹ 39.10 lakhs credited by the bank and reinvested in fixed deposits during the period is a non-cash transaction and has been excluded from investing activities (AS 3, para 40).

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL Digitally signed by ASHOK GOEL Date: 2026.11.03 12:28:28 +05'30'

Ashok Goel
Chairman and Managing Director
DIN - 00783117
Place: Delhi
Date: 3 November 2026

PAWAN CHOHAN Digitally signed by PAWAN CHOHAN Date: 2026.11.03 12:31:01 +05'30'

Pawan Chohan
Whole-Time Director
DIN - 00070461
Place: Delhi
Date: 3 November 2026

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS OF THE COMPANY

TO THE BOARD OF DIRECTORS OF M/S. LUXURY TIME LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/S. LUXURY TIME LIMITED** (the "Company"), for the Half Year ended 30th of September 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The statement is the responsibility of the Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes results of the following entities:

HOLDING COMPANY:

1. **LUXURY TIME LIMITED**

SUBSIDARIES:

1. **PASADENA RETAIL PRIVATE LIMITED**
2. **MICRON WATCH SERVICE PRIVATE LIMITED**

5. 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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.

For S A H A S & ASSOCIATES
Chartered Accountants
Firm Registration No: 025389N

Saurabh Kumar

Digitally signed by Saurabh Kumar
Date: 2026.11.03 12:20:57 +05'30'

CA. Saurabh Kumar
Partner
M. No.: 529684
UDIN: 26529684TPLEMA6831
Date: 03.11.2026

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Statement of Unaudited Consolidated Financial Results for the half year ended 30 September 2026

(₹ in lakhs)

	For the half year ended			For the year ended 31 March 2026	For the year ended 31 March 2025
	30 Sep 2026	**31 March 2026**	30 Sep 2025	**(Audited)**	(Audited)
	(Unaudited)	**(Audited)**	(Unaudited)		
Income					
Revenue from operations	**3,325.05**	3,513.83	2,485.49	**5,999.32**	6,023.96
Other Income	**99.63**	24.03	5.54	**29.57**	61.56
Total Revenue (A)	**3,424.68**	3,537.86	2,491.03	**6,028.89**	6,085.52
Expenditure					
Purchase of stock-in-trade	**2,362.72**	2,112.21	1,509.76	**3,621.97**	4,122.90
Direct Expenses	**401.59**	394.94	327.46	**722.40**	918.90
Changes in Inventories of Stock-in-trade	**(294.63)**	96.00	(36.02)	**59.98**	(326.69)
Employee benefit expense	**117.43**	123.99	108.56	**232.55**	198.35
Finance costs	**13.90**	17.41	20.81	**38.22**	38.71
Depreciation and amortization expense	**15.36**	14.05	9.78	**23.83**	9.27
Other expenses	**385.39**	380.43	282.01	**662.44**	553.47
Total expenses (B)	**3,001.76**	3,139.03	2,222.36	5,361.39	5,514.91
Profit before prior period items and tax (A-B)	**422.92**	398.83	268.67	**667.50**	570.61
Prior period items (net)	**(13.80)**	-	40.91	**40.91**	(40.10)
Profit before tax	**409.12**	398.83	309.58	**708.41**	530.51
Less: Tax expense:					
(1) Current tax	**(102.92)**	(91.20)	(83.55)	**(174.75)**	(152.03)
(2) Deferred tax	**1.37**	(1.18)	20.10	**18.92**	(9.87)
Profit for the period / year after tax	**307.57**	306.45	246.13	**552.58**	368.61
Earnings per share (Face value of ₹ 10/- each):					
- Basic	**3.73**	4.06	3.83	**7.91**	5.97
- Diluted	**3.73**	4.06	3.83	**7.91**	5.97

Notes to consolidated financial results:

1. The above unaudited consolidated financial results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on November 3, 2026.

2. The consolidated financial results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder and other accounting principles generally accepted in India.

3. As per the Ministry of Corporate Affairs notification dated February 16, 2015, companies whose securities are listed on the SME Exchange are exempt from the compulsory requirement of adoption of Indian Accounting Standards ("Ind AS"). Accordingly, the Company has prepared these consolidated financial results in accordance with applicable Accounting Standards under Indian GAAP.

4. The consolidated financial results include the results of Luxury Time Limited and its share in its jointly controlled entities, Pasadena Retail Private Limited (50%) and Micron Watch Service Private Limited (49.9%), consolidated using the proportionate consolidation method in accordance with Accounting Standard 27, 'Financial Reporting of Interests in Joint Ventures'. Intra-group balances and transactions have been eliminated to the extent of the Company's share.

5. The Group is primarily engaged in the business of trading, retailing and distribution of watches and related spares. Since the Group operates in a single reportable business segment, segment reporting as per applicable Accounting Standard is not applicable.

6. The figures for the corresponding previous periods/year have been regrouped, reclassified and rearranged wherever necessary to make them comparable with the current period/year presentation.

7. Basic and diluted earnings per share for the half-year periods have not been annualised. EPS has been computed based on the weighted average number of equity shares outstanding during the respective periods, after considering the fresh issue of equity shares pursuant to the Company's public issue from the date of allotment, wherever applicable.

8. The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the audited figures for the half year ended 30th September 2025.

9. During the previous year, the Company completed its public issue and its equity shares were listed on the BSE SME Platform. The impact of the fresh issue of equity shares has been appropriately considered in the share capital, reserves and earnings per share computation.

10. The results for the half year ended 30 September 2026 are available on the BSE Limited Website (URL: https://www.bseindia.com/) and also on the Company's website (https://www.luxurytimeindia.com/)

11. There are no investor complaints received / pending as on 30th September 2026.

12. The objects of the IPO were revised pursuant to shareholders' approval dated September 25, 2026. No amount out of the net proceeds of ₹1,332 lakhs has been utilised up to September 30, 2026, and the unutilised proceeds are kept in Fixed Deposits with Scheduled Commercial Banks and the designated Monitoring Agency Account.

13. The Company had reported an online fraud involving payment aggregating to ₹45 lakhs during the half year ended 30 September 2026. An amount of ₹12 lakhs has been recovered. Out of ₹33.30 lakhs recoverable as on 30 September 2026, ₹8 lakhs has been awarded in favour of the Company and ₹15 lakhs more have been identified and secured by Cyber Crime Cell pending investigation and court orders. Information on the balance amount will be available on completion of the investigation. The matter is pending with requisite authorities.

14. During 2012, 4 Parmigiani Watches which were imported legally were impounded by Directorate of Revenue Intelligence (DRI). The total import value of these 4 watches is ₹17.09 lakhs. It continues to be reflected under inventories in the books of account of the Company. The related liability of ₹35.26 lakhs to the overseas supplier continues to be carried in trade payables, as it has neither been paid nor written back as at 30 September 2026. The matter is still pending with the relevant authorities.

15. Deferred tax for the half year ended 30 September 2026 includes a credit of ₹5.37 lakhs in the Company relating to earlier years, arising from recognition of deferred tax asset on the provision for gratuity (allowable on payment).

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL
Digitally signed by ASHOK GOEL
Date: 2026.11.03 12:28:50 +05'30'

Ashok Goel
Chairman and Managing Director
DIN - 00783117

Place: Delhi
Date: 3 November 2026

PAWAN CHOHAN
Digitally signed by PAWAN CHOHAN
Date: 2026.11.03 12:30:39 +05'30'

Pawan Chohan
Whole-Time Director
DIN - 00070461

Place: Delhi
Date: 3 November 2026

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Consolidated Statement of Assets and Liabilities

(₹ In Lakhs)

	As at 30 September 2026	As at 31 March 2026
Equity and Liabilities		
Shareholders' funds		
Share capital	**825.48**	825.48
Reserves and surplus	**3,166.75**	2,859.18
Non-Current liabilities		
Long-term Provisions	**19.03**	16.04
Other Long term Liabilities	**-**	0.15
Deferred Tax Liability	**-**	-
Current liabilities		
Short-term borrowings	**128.87**	197.17
Trade payables		
- Dues to Micro and small enterprises	**-**	2.80
- Due to Others	**687.02**	787.58
Other current liabilities	**70.27**	74.09
Short Term Provisions	**54.42**	41.14
TOTAL	**4,951.84**	4,803.63
Assets		
Non-current assets		
Property, Plant & Equipment and Intangible Assets		
- Property, Plant & Equipment	**99.98**	99.10
- Intangible Assets	**0.38**	0.38
Deferred Tax Asset (Net)	**22.66**	21.29
Long-Term Loans and Advances	**46.85**	47.46
Other Non-Current Assets	**1,361.15**	1,022.00
Current assets		
Inventories	**1,842.07**	1,547.44
Trade receivables	**858.47**	1,147.48
Cash and Bank Balances	**455.90**	393.41
Short Term Loans & Advances	**167.56**	121.69
Other Current Assets	**96.82**	403.38
TOTAL	**4,951.84**	4,803.63

Figures of the previous year have been rearranged / reclassified wherever necessary, to correspond with current year presentation.

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL Digitally signed by ASHOK GOEL Date: 2026.11.03 12:29:12 +05'30'

Ashok Goel
Chairman and Managing Director
DIN: 00783117
Place: Delhi
Date: 3 November 2026

PAWAN CHOHAN Digitally signed by PAWAN CHOHAN Date: 2026.11.03 12:30:09 +05'30'

Pawan Chohan
Whole-Time Director
DIN: 00070461
Place: Delhi
Date: 3 November 2026

Luxury Time Limited (Formerly Luxury Time Private Limited)

CIN: L74900DL2008PLC182377

713, Pearls Omaxe Building, Tower-2, Wazirpur, Netaji Subhash Place, Delhi-110034

Consolidated Statement of Cash Flows

(₹ In Lakhs)

	For the half year ended 30 September 2026	For the year ended 31 March 2026
A. Cash flows from operating activities		
Net Profit before tax as per Profit And Loss A/c	**409.12**	708.41
Adjustments for:		
Depreciation / amortisation	**15.36**	11.43
Gratuity Provision	**1.15**	(16.92)
Interest expenses	**6.49**	29.06
Interest income	**(23.40)**	(22.93)
Unrealised exchange loss/(gain) (net)	**(26.01)**	(5.17)
Sundry balances written off / (written back) (net)	**0.61**	(4.22)
Operating Profit Before Working Capital Changes	**383.32**	699.66
Adjusted for (Increase)/Decrease in operating assets		
Trade Receivables	**289.01**	(479.87)
Inventories	**(294.63)**	59.98
Loans and Advances	**(39.37)**	37.58
Other Non Current Assets	**-**	(1.00)
Other Current Assets	**(20.68)**	(12.62)
Adjusted for Increase/(Decrease) in operating liabilities:		
Other Current Liabilities & Provisions	**1.79**	(12.56)
Trade Payables	**(76.80)**	(14.57)
Cash Generated From Operations Before Tax	**242.64**	276.60
Net Income Tax (paid)/ refunded	**(88.25)**	(201.38)
Net Cash Flow from/(used in) Operating Activities: (A)	**154.39**	75.22
B. Cash flows from investing activities		
Purchase of property, plant & equipment and intangible assets	**(21.85)**	(43.00)
Investment in Joint Venture	**-**	-
Investment in fixed deposits	**-**	(1,300.00)
Security Deposits	**(0.05)**	-
Interest Income Received	**4.94**	-
Net cash (used in) investing activities	**(16.96)**	(1,343.00)
C. Cash flows from financing activities		
Issue of Share Capital	**-**	1,499.62
IPO related expenses paid	**-**	(193.78)
Capital advance given	**-**	-
Payable to capital creditors	**(0.15)**	(3.60)
Proceeds from Borrowings	**(68.30)**	311.50
Repayment of Borrowings	**-**	(270.15)
Interest paid	**(6.49)**	(24.62)
Net cash (used in) / flow from financing activities	**(74.94)**	1,318.97
Net increase in cash and cash equivalents (A+B+C)	**62.49**	51.19
Cash and cash equivalents at the beginning of the period / year	**393.41**	342.22
Cash and cash equivalents at the end of the period / year	**455.90**	393.41

Component of cash and cash equivalent :

Particulars	**For the half year ended 30 September 2026**	For the year ended 31 March 2026
Cash-in-Hand	**70.42**	50.30
Bank Balance	**385.48**	337.66
Group share of joint venture	**-**	5.45
Total	**455.90**	393.41

Note:

1. The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.
2. The Cash Flow Statement is prepared as per AS 3 "Cash Flow Statements" where balance with banks in deposit account not treated as part of Cash and Cash Equivalents.
3. Figures in brackets are outflows / deductions.

For and on behalf of the board of directors of
Luxury Time Limited (Formerly Luxury Time Private Limited)

ASHOK GOEL
Digitally signed by ASHOK GOEL
Date: 2026.11.03 12:29:29 +05'30'

PAWAN CHOHAN
Digitally signed by PAWAN CHOHAN
Date: 2026.11.03 12:29:46 +05'30'

Ashok Goel
Chairman and Managing Director
DIN: 00783117
Place: Delhi
Date: 3 November 2026

Pawan Chohan
Whole-Time Director
DIN: 00070461
Place: Delhi
Date: 3 November 2026