

NAPS GLOBAL INDIA LIMITED

(Formerly known as NAPS Global India Pvt. Ltd. & NAPS Trading Pvt. Ltd.)

CIN: U51595MH2014PLC255128

GSTIN: 27AAECN6505A1ZV

Registered Office: Office No. 11, 2nd Floor, 436 Shreenath Bhuvan, Kalba
Devi Road, Mumbai City, Mumbai, Maharashtra, India, 400002



NAPS GLOBAL
INDIA

Date: May 29, 2026

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: 544373

Sub: Outcome of Board Meeting held on Friday, May 29, 2026.

Dear Sir/Madam,

In continuation of our letter dated May 25, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on Friday, May 29, 2026 inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. The Audited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.

Independent Auditors Report thereon for Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The Board Meeting commenced at 04:00 P.M. and concluded at 04:30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://napsglobalindia.com/>

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

FOR NAPS GLOBAL INDIA LIMITED
(FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED
AND FORMERLY KNOWN AS NAPS TRADING PRIVATE LIMITED)

RONAK MAHESH MISTRY
DIRECTOR
DIN: 06687171



Independent Auditor's Report on Audit of Half Yearly and Annual Standalone Financial Results of NAPS Global India Limited (Formerly known as NAPS Global India Private Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
NAPS Global India Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **NAPS Global India Limited (Formerly known as NAPS Global India Private Limited)** for the half year ended 31st March, 2026 and year to date results for the period from 1st April, 2025 to 31st March, 2026 ("Statement"), 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 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 aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of 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.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Statement

This standalone Statement is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial information for the half year ended 31st March, 2026. This responsibility includes the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The Board of Directors of the company are responsible for 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 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 are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Financial Results by the Directors of the Company, as aforesaid.

In preparing the standalone financial results, the Board of Directors of the company are responsible for assessing the ability of the Company 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 intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Financial Results as a whole is 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 the Statement.

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 standalone Financial Results, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 standalone financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.

We communicate with those charged with governance of the Company 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The standalone financial results include the results for the half year ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year ended on 30th September, 2025 of the current financial year had only been reviewed and not subject to audit.

Our opinion on the standalone financial results is not modified in respect of this matter.

PLACE: Mumbai
DATE: 29th May, 2026



For D S M R & CO
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 128085W)

A handwritten signature in blue ink, appearing to read 'Shailendra'.

SHAIENDRA SINGH RATHORE
PARTNER
MEMBERSHIP No: 600395
UDIN: 26600395ATLBXZ7089

NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC255128 Office No. 11, 2nd Floor, 436 Shree Nath Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002						
Statement of Standalone Audited Financial Results for the Six Months and year ended March 31, 2026 <i>(Rupees in lakhs, unless otherwise mentioned)</i>						
Sr. No.	Particulars	Half year ended	Half year ended	Half year ended	Year ended	Year ended
		Audited 31-Mar-26	Un-Audited 30-Sep-25	Audited 31-Mar-25	Audited 31-Mar-26	Audited 31-Mar-25
1	Revenue					
	(a) Revenue from operations	5,477.67	6,769.18	4,232.50	12,246.85	7,103.60
	(b) Other Income	12.38	11.13	6.68	23.51	47.78
	Total Revenue	5,490.05	6,780.32	4,239.18	12,270.36	7,151.38
2	Expenses					
	(a) Purchase of Stock-in-Trade	5,240.54	6,384.76	4,421.84	11,625.30	7,274.62
	(b) Cost of materials consumed	2.27	9.12	(6.40)	11.39	15.26
	(c) Change in Inventories	103.57	114.29	(450.69)	217.86	(554.26)
	(d) Employee Benefit Expenses	33.88	36.40	34.90	70.28	74.94
	(e) Finance Costs	0.12	6.80	2.13	7.01	7.73
	(f) Depreciation and Amortisation	3.65	3.58	3.53	7.23	7.04
	(g) Other Expenses	60.46	55.03	46.19	115.49	64.55
	Total Expenses	5,444.48	6,610.07	4,051.50	12,054.55	6,889.88
	Profit / (Loss) from ordinary activities before exceptional Items (1-2)	45.56	170.24	187.69	215.80	261.50
3	Exceptional Items	-	-	-	-	-
4	Profit / (Loss) from ordinary activities before tax (3+4)	45.56	170.24	187.69	215.80	261.50
5	Tax Expenses					
	(a) Current Year Tax	12.00	43.00	48.50	55.00	65.00
	(b) Deferred Tax	0.23	0.23	0.24	0.46	0.47
	(c) Short (Excess) Provision	5.64	-	-	5.64	-
	Total Tax Expenses (a+b+c)	17.87	43.23	48.74	61.09	65.47
6	Net Profit / Loss from continuing operations (5-6)	27.70	127.01	138.95	154.71	196.03
7	Profit / (Loss) from discontinuing operations	-	-	-	-	-
8	Tax expenses of discontinuing operations	-	-	-	-	-
9	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-	-
10	Profit / (Loss) for the period (7+10)	27.70	127.01	138.95	154.71	196.03
11	Paid up equity share capital (Paid up Rs. 10/- per share)	443.00	443.00	443.00	443.00	443.00
12	Reserve and Surplus	-	-	-	1,404.95	1,250.86
13	Earnings per share (INR)					
	Basic	0.63	2.87	4.22	3.49	6.13
	Diluted	0.63	2.87	4.22	3.49	6.13

Notes:

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 29, 2026.
- The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down under the relevant Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules made thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
- As per the Proviso to Rule 4 of the Companies (Accounting Standards) Rules, 2015, companies whose securities are listed on the SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the mandatory requirement of adoption of Indian Accounting Standards (Ind-AS) notified under those Rules for the preparation of their Financial Results.
- The Company is engaged in manufacturing and trading of garments & Fabrics which falls under one reportable business segment. Hence, separate information for segment wise disclosure in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.
- During the financial year the Company had acquired 10,00,000/- shares representing representing 99.91% holding in Merenze Private Limited (MPL) for a consideration of Rs. 100 Lacs paid in Cash. Thus, MPL became a subsidiary of the Company w.e.f. 30th December 2025.
- During the financial year the Company had acquired 15,00,000/- shares representing representing 75% holding in Purple Impact India Private Limited (PIIPL) for a consideration of Rs. 150 Lacs paid in Cash. Thus, PIIPL became a subsidiary of the Company w.e.f. 29th December 2025.
- The Company had Naps Global HK Ltd its 100% subsidiary from the Incorporation date 13/03/2026. However, the requisite approval from the Reserve Bank of India has not yet been obtained and, accordingly, the required amount for subscribing the Shares in the HK company has not been consummated. Consequently, Naps Global HK Ltd has not become a subsidiary of the Company as on March 31, 2026.
- Statements of Assets and Liabilities and Cash Flow Statements as on March 31, 2026 is enclosed herewith.
- The previous year/ periods figures have been regrouped/ reclassified wherever necessary to correspond with the current periods classification for the comparison.

Place: Mumbai
Date: 29/05/2026



NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED

Pankaj Jain
Pankaj Jain
Managing Director
DIN: 03512503

Director

NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC255128 Office No. 11, 2nd Floor, 436 Shree Nathi Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002		
Standalone Statement of Audited Assets and Liabilities 31st March 2026 <i>(Rupees in lakhs, unless otherwise mentioned)</i>		
Particulars	As on	As on
	31-Mar-26	31-Mar-25
	Audited	Audited
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Equity Share Capital	443.00	443.00
(b) Reserves and Surplus	1,404.95	1,250.86
Sub-Total (Shareholder's Funds)	1,847.95	1,693.86
Non-Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Long term Provisions	-	-
(c) Other Long Term Liabilities	40.35	40.35
Sub-Total (Non-Current Liabilities)	40.35	40.35
Current Liabilities		
(a) Short Term Borrowings	-	-
(b) Trade Payables	-	-
Dues of Micro enterprises and small enterprises	-	-
Dues of Others	1,074.09	500.70
(c) Other Current Liabilities	234.12	327.49
(d) Short-term Provisions	1.15	6.87
Sub-Total (Current Liabilities)	1,309.36	835.06
TOTAL (EQUITY AND LIABILITIES)	3,197.66	2,569.27
ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment	12.71	17.12
(b) Non-current Investments	250.00	-
(c) Long term Loans and Advances	28.68	25.68
(d) Deferred Tax Assets (Net)	2.60	3.06
(e) Other Non-current Assets	1.35	2.70
Sub-Total (Non-Current Assets)	295.34	48.55
Current Assets		
(a) Current Investments	300.00	300.00
(a) Inventories	427.74	641.77
(b) Trade Receivable	1,784.35	1,018.70
(c) Cash and Cash Equivalents	232.92	244.22
(d) Short-term loans and advances	155.96	314.68
(e) Other current Assets	1.35	1.35
Sub-Total (Current Assets)	2,902.32	2,520.72
TOTAL (ASSETS)	3,197.66	2,569.27

NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED



Place: Mumbai
Date: 29/03/2026



Pankaj
Director

Pankaj Jain
Managing Director
DIN: 03512503

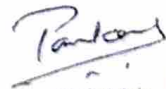
NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC255128 Office No. 11, 2nd Floor, 436 Shree Nath Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002		
Standalone Cash Flow Statement for the year ended 31st March 2026		
Particulars	Year ended 31-Mar-26	Year ended 31-Mar-25
	(Rs. In lakhs)	(Rs. In lakhs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	215.80	261.50
Adjustments for		
Depreciation & amortization	7.23	7.04
Interest income	(23.51)	(6.43)
Finance cost	7.01	7.73
Gain on sale of securities	-	(38.64)
Dividend Income	-	(0.14)
Operating profit before working capital changes	206.52	237.06
Increase / (decrease) in trade receivables	(765.65)	(422.11)
Increase / (decrease) in inventories	214.03	(554.21)
Increase / (decrease) in short Term Loans And Advances	158.72	(219.97)
Increase / (decrease) in other current Assets	-	5.00
Increase / (decrease) in other non current Assets	1.35	82.35
Increase / (decrease) in trade payables	573.38	(137.59)
Increase / (decrease) in current liabilities	(93.39)	221.70
Increase / (decrease) in provision	(5.72)	(1.04)
Increase / (decrease) in other loans and advances	(3.00)	(0.68)
Cash used/ generated for operating activities:	286.24	(789.49)
Direct taxes paid	(60.63)	(65.00)
Net cash flow from operating activities (A)	225.61	(854.49)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(2.81)	(4.65)
Sale of property, plant & equipment	-	0.45
Purchases of Investment	-	(537.46)
Sale of Investment	-	417.35
Purchases of Non Current Investment	(250.00)	-
Dividend on Mutual Fund & Shares	-	0.14
Interest income	23.51	0.43
Net cash flow from investing activities (B)	(229.31)	(123.73)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds From Long Term Borrowing	-	-
Proceeds From Short Term Borrowing	-	1,117.20
Proceeds from increase in Share Capital (Net of IPO issue expenses)	-	-
IPO Issue Expenses (Additional)	(0.60)	(7.73)
Finance cost	(7.01)	(7.73)
Net cash flow from financing activities (C)	(7.61)	1,109.47
Net cash flow during the period (A + B + C)	(11.31)	131.24
Add: Opening cash and cash equivalents	244.22	112.98
Closing cash and cash equivalents	232.92	244.22
Components of cash and cash equivalents		
Cash on hand	1.53	3.39
Balances with banks	231.39	240.83
Total cash and cash equivalents	232.92	244.22



Place: Mumbai
Date: 29-05-2026



NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED


Pankaj Jahu
Managing Director
DIN: 03512503
Director



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

**NAPS GLOBAL INDIA LIMITED
(FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED)**

Report on the Audit of Consolidated Financial Results

We have audited the accompanying consolidated financial statements of **Naps Global India Limited (Formerly known as Naps Global India Private Limited)** ("hereinafter referred to as the 'Holding Company") and its subsidiaries (Holding Company, its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at March 31, 2026, and the consolidated statement of profit and loss, and the consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, and its cash flows for the year ended on that date.

a) Include the annual financial results of the following entities:

- 1. Naps Global India Limited (Holding Company)**
- 2. Mercaze Private Limited (Subsidiary Company w.e.f. 30/12/2025)**
- 3. Purple Impex India Private Limited (Subsidiary Company w.e.f. 29/12/2025)**
 - i) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
 - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended 31st March 2026

b) Conclusion on Audited Consolidated Financial Results for the half year and financial year ended 31 March, 2026

With respect to the Consolidated Financial Results for the half year and financial year ended 31st March, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit



conducted of the subsidiary companies referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the half year and financial year ended 31st March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 Code of Ethics. We believe that the audit evidence obtained by us in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended 31 March, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed 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 LODR Regulations.

The respective Board of Directors of the companies included in the Group are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its subsidiaries in accordance with the recognition and measurement principles laid down accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the year ended 31 March, 2026 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 consolidated financial results.

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 Annual consolidated financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 consolidated financial results 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual consolidated financial results, including the disclosures, and whether the Annual consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual financial results/financial information of the entities within the Group to express an opinion on the Annual consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Annual consolidated Financial Results, which have been audited by us and we remain responsible for the direction, supervision and performance of the audits carried out by us. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

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.

Other Matters

The Statement includes the results for the half year ended 31 March, 2026 being the balancing figure



between audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

The consolidated Financial Results include the audited Financial Results of 02 subsidiaries which have not been audited by us. The consolidated financial results reflect total revenue of ₹ 1,113.16 Lacs and net profit after tax of ₹ 3.91 Lacs for the year ended March 31, 2026, as considered in the consolidated financial results, in respect of the aforesaid subsidiaries. These financial statements and other financial information have been audited by other auditor whose financial statements, other financial information and auditor's reports have been furnished to us by the Management. The financial statements present a true and fair view of the state of affairs of the Group, including its business operations, financial position, and its profit and loss for the period under consideration. They have been prepared in accordance with the applicable accounting standards and relevant statutory requirements. The financial information is complete, consistent, and free from material misstatement, and reflects the underlying transactions and events in a fair and transparent manner.

Further, the independent auditor's report on the standalone/consolidated financial results of these entities have been furnished to us by the Management and our opinion 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 reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

PLACE: Mumbai
DATE: 29th May, 2026



For D S M R & CO
CHARTERED ACCOUNTANTS
(FIRM REG. NO.: 128085W)

SHAIENDRA SINGH RATHORE
PARTNER
MEMBERSHIP No: 600395
UDIN: 26600395WPLTCY7831

NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC155118 Office No. 11, 2nd Floor, 436 Shree Nath Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002		
Statement of Audited Consolidated Financial Results for Year ended on 31 March 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		
<i>(Rupees in lakhs, unless otherwise mentioned)</i>		
Sr. No.	Particulars	Year ended Audited 31-Mar-26
1	Revenue	
	(a) Revenue from operations	13,360.01
	(b) Other Income	23.51
	Total Revenue	13,383.52
2	Expenses	
	(a) Purchase of Stock-in-Trade	12,773.52
	(b) Cost of materials consumed	11.39
	(c) Change in Inventories	137.92
	(d) Employee Benefit Expenses	76.73
	(e) Finance Costs	7.01
	(f) Depreciation and Amortisation	7.51
	(g) Other Expenses	140.46
	Total Expenses	13,154.53
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	228.99
4	Exceptional Items	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	228.99
6	Tax Expenses	
	(a) Current Year Tax	64.32
	(b) Deferred Tax	0.42
	(c) Short/Excess Provision	5.64
	Total Tax Expenses (a+b+c)	70.37
7	Net Profit / Loss from continuing operations (5-6)	158.62
8	Profit / (Loss) from discontinuing operations	-
9	Tax expenses of discontinuing operations	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-
11	Profit / (Loss) for the period (7+10)	158.62
	Net Profit attributable to Owners of the Company	154.82
	Net Profit attributable to Minority Interest	4.60
12	Paid up equity share capital (Paid up Rs. 10/- per share)	443.00
13	Reserve & Surplus	1,404.26
14	Earnings per share (INR)	
	Basic	3.58
	Diluted	3.58

Notes:

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 29, 2026.
- The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under the relevant Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules made thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
- As per the Proviso to Rule 4 of the Companies (Accounting Standards) Rules, 2015, companies whose securities are listed on the SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the mandatory requirement of adoption of Indian Accounting Standards (Ind-AS) notified under those Rules for the preparation of their Financial Results.
- During the financial year the Company had acquired 10,00,000/- shares representing representing 90.91% holding in Mercare Private Limited (MPL) for a consideration of Rs. 100 Lacs paid in Cash. Thus, MPL became a subsidiary of the Company w.e.f. 30th December 2025.
- During the financial year the Company had acquired 15,00,000/- shares representing representing 75% holding in Purple Impex India Private Limited (PIIPL) for a consideration of Rs. 150 Lacs paid in Cash. Thus, PIIPL became a subsidiary of the Company w.e.f. 29th December 2025.
- The Company had Naps Global HK Ltd its 100% subsidiary from the Incorporation date 13/03/2026. However, the requisite approval from the Reserve Bank of India has not yet been obtained and, accordingly, the required amount for subscribing the Shares in the HK company has not been consummated. Consequently, Naps Global HK Ltd has not become a subsidiary of the Company as on March 31, 2026.
- The Group is engaged in manufacturing and trading of garments & Fabrics which falls under one reportable business segment. Hence, separate information for segment wise disclosure in accordance with the requirements of Accounting Standard (AS) 17- "Segment Reporting" is not applicable.
- The year Ended 31st March 2026 is the first year of preparing the consolidated financial statements hence previous periods figures are not required to be presented in accordance with the transitional provisions of AS-21 Consolidate Financial Statement.
- The previous year/ periods figures have been regrouped/ reclassified wherever necessary to correspond with the current periods classification for the comparison.

NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED


 Pankaj Jain
 Managing Director
 DIN: 03512503 **Director**

Place: Mumbai
Date: 29/05/2026



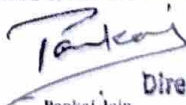
NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC255128 Office No. 11, 2nd Floor, 436 Shree Nath Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002	
Consolidate Statement of Assets and Liabilities 31st March 2026 <i>(Rupees in lakhs, unless otherwise mentioned)</i>	
Particulars	As on 31-Mar-26 Audited
EQUITY AND LIABILITIES	
Shareholder's Funds	
(a) Equity Share Capital	443.00
(b) Reserves and Surplus	1,404.26
(c) Minority Interest	64.06
Sub-Total (Shareholder's Funds)	1,911.32
Non-Current Liabilities	
(a) Long Term Borrowings	44.61
(b) Long term Provisions	-
(c) Other Long Term Liabilities	40.35
Sub-Total (Non-Current Liabilities)	84.96
Current Liabilities	
(a) Short Term Borrowings	0.90
(b) Trade Payables	-
Dues of Micro enterprises and small enterprises	-
Dues of Others	1,465.84
(c) Other Current Liabilities	252.24
(d) Short-term Provisions	7.63
Sub-Total (Current Liabilities)	1,726.61
TOTAL (EQUITY AND LIABILITIES)	3,722.89
ASSETS	
Non-Current Assets	
(a) Property, Plant & Equipment	15.73
(b) Goodwill on consolidation	8.75
(c) Non-current Investments	-
(d) Long term Loans and Advances	33.18
(e) Deferred Tax Assets (Net)	2.64
(f) Other Non-current Assets	5.54
Sub-Total (Non-Current Assets)	65.84
Current Assets	
(a) Current Investments	300.00
(a) Inventories	512.59
(b) Trade Receivable	2,311.28
(c) Cash and Cash Equivalents	363.86
(d) Short-term loans and advances	166.57
(e) Other current Assets	2.75
Sub-Total (Current Assets)	3,657.05
TOTAL (ASSETS)	3,722.89



Place : Mumbai
Date : 29/05/2026



NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED


Pankaj Jain
 Managing Director
 DIN: 03512503

NAPS GLOBAL INDIA LIMITED (FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED) CIN: U51595MH2014PLC255128 Office No. 11, 2nd Floor, 436 Shree Nath Bhuvan, Kalbadevi Road, Mumbai City, Mumbai, Maharashtra, India, 400002	
Consolidate Cash Flow Statement for the year ended 31st March 2026	
Particulars	Year ended 31-Mar-26 (Rs. In lakhs)
CASH FLOWS FROM OPERATING ACTIVITIES	
Profit before tax and extraordinary items	228.99
Adjustments for	
Depreciation & amortization	7.51
Interest income	(23.51)
Finance cost	7.01
Gain on sale of securities	-
Dividend Income	-
Operating profit before working capital changes	220.00
(Increase) /decrease in trade receivables	(1,295.83)
(Increase) /decrease in inventories	129.19
(Increase) /decrease in short Term Loans And Advances	229.58
(Increase) /decrease in other current Assets	(0.72)
(Increase) /decrease in other non current Assets	3.36
Increase / (decrease) in trade payables	967.99
Increase / (decrease) in current liabilities	(78.37)
Increase / (decrease) in provision	1.71
(Increase)/decrease in other loans and advances	(3.50)
Cash used/ generated for operating activities:	173.40
Direct taxes paid	(69.95)
Net cash flow from operating activities (A)	103.45
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property, plant & equipment	(6.12)
Sale of property, plant & equipment	-
Purchases of Investment	-
Sale of Investment	-
Increase in Investments	(250.00)
Dividend on Mutual Fund & Shares	-
Interest income	23.51
Net cash flow from investing activities (B)	(232.62)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds From Long Term Borrowing	38.86
Proceeds from Short Term Borrowing	-
Proceeds from Non Controlling Interest	-
Proceeds from increase in Share Capital	44.40
Finance cost	(7.01)
Net cash flow from financing activities (C)	76.25
Net cash flow during the period (A + B + C)	(52.93)
Add: Opening cash and cash equivalents	416.79
Closing cash and cash equivalents	363.86
Components of cash and cash equivalents	
Cash on hand	3.94
Balances with banks	359.92
Total cash and cash equivalents	363.86

NAPS GLOBAL INDIA LIMITED
For NAPS GLOBAL INDIA LIMITED



Pankaj Jain
Pankaj Jain
Managing Director
DIN: 03512503

Place: Mumbai
Date: 29/05/2026



NAPS GLOBAL INDIA LIMITED

(Formerly known as NAPS Global India Pvt. Ltd. & NAPS Trading Pvt. Ltd.)

CIN: U51595MH2014PLC255128

GSTIN: 27AAECN6505A1ZV

Registered Office: Office No. 11, 2nd Floor, 436 Shreenath Bhuvan, Kalba I
Road, Mumbai City, Mumbai, Maharashtra, India, 400002



NAPS GLOBAL
INDIA

May 29, 2026

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: 544373

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir/Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Kindly acknowledge the receipt of the same and oblige.

Sincerely,

**FOR NAPS GLOBAL INDIA LIMITED
(FORMERLY KNOWN AS NAPS GLOBAL INDIA PRIVATE LIMITED
AND FORMERLY KNOWN AS NAPS TRADING PRIVATE LIMITED)**

**RONAK MAHESH MISTRY
DIRECTOR
DIN: 06687171**