ROYAL SENSE LIMITED
Registered Office: C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042
CIN: L46491DL2023PLC412051 **Email**: compliance@royalsense.in
Website: www.royalsense.in | **Contact No.:** +91-9205843102

Date: 14th November, 2026

To
The Manager
The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

SCRIP CODE: 544143
BSE SYMBOL: ROYAL

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Unaudited Financial Results for the half-year ended 30th September, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. 14th November, 2026 at Registered Office of the company situated at C-7, Phase-3, Badli Industrial Area, Badli, North West Delhi, Delhi -110042, has inter-alia:

Considered and approved the Unaudited Financial Results of the Company for the Half Year ended on 30th September, 2026 as recommended by Audit Committee. A copy of the said Unaudited Financial Results along with the Limited Review Report from the statutory auditor pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

The meeting of the Board of Directors of the Company commenced at 2:00 p.m. and concluded at 3:15 p.m.

You are requested to take the above information on record.

Thanking You.

For Royal Sense Limited

RISHABH ARORA
Digitally signed by RISHABH ARORA
Date: 2026.11.14 15:29:56 +05'30'

Rishabh Arora
Managing Director
DIN: 09745543

Encl.

Independent Auditor's Review Report on unaudited standalone financial results of Royal Sense Limited for the half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Royal Sense Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Royal Sense Limited ('the Company') for the half year ended September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 Engagement (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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons 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 Act 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.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the

CND & ASSOCIATES DELHI Chartered Accountants

Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



CA Rohit Dhingra
(Partner)
M.No.: 519740
Place : Delhi
Date : November 14, 2026

UDIN: 26519740BKDBPY2095

ROYAL SENSE LIMITED
Standalone Balance Sheet as at September 30, 2026
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended September 30, 2026	Year Ended March 31, 2026
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	535.01	535.01
(b) Reserve and Surplus	2,682.29	2,535.40
(c) Money received against share warrants	247.57	247.57
Total Equity	3,464.87	3,317.98
Liabilities		
Non-Current Liabilities		
(a) Long-Term Borrowings	161.91	66.26
(b) Provisions	13.71	13.71
(c) Other Long-Term Liabilities	150.00	95.00
Total Non-Current Liabilities	325.62	174.97
Current Liabilities		
(a) Short-Term Borrowings	1,505.40	832.31
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	6.31	19.58
-Total outstanding dues of creditors other than micro enterprises and small enterprises	188.41	0.49
(c) Other Current Liabilities	324.90	160.19
(d) Current Tax Liabilities (net)	153.03	104.83
(e) Provisions	0.70	0.70
Total Current Liabilities	2,178.75	1,118.09
TOTAL EQUITY AND LIABILITIES	5,969.24	4,611.05
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment		
(i) Tangible Assets	181.40	177.49
(ii) Intangible Assets	1.50	4.12
(b) Investments	1,362.60	443.46
(c) Loan and Advances	510.17	974.04
(d) Other Non-Current Assets	130.38	139.84
(e) Deferred Tax Assets	2.90	2.83
Total Non-Current Assets	2,188.95	1,741.78
Current Assets		
(a) Inventories	637.36	724.14
(b) Trade Receivables	2,644.72	1,543.54
(c) Cash and Cash Equivalents	67.50	281.20
(d) Other Current Assets	430.71	320.39
Total Current Assets	3,780.29	2,869.27
TOTAL ASSETS	5,969.24	4,611.05

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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director &
Chief Financial Officer Director
DIN: 09745543

Place : Delhi
Date: November 14, 2026

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ROYAL SENSE LIMITED
Standalone Statement of Profit and Loss for the period ended September 30, 2026
CIN : L21006DL2013PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended		Year ended		
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
Income					
Revenue from operations	2,097.93	1,698.81	2,075.76	3,774.57	2,764.31
Other Income	9.50	6.14	2.81	8.95	7.98
Total Income	2,107.43	1,704.95	2,078.57	3,783.52	2,772.29
Expenses					
Cost of materials purchased	1,452.58	1,240.66	1,474.46	2,715.12	2,307.32
Change in inventory	(99.35)	(67.27)	(151.31)	(238.58)	(272.52)
Employee benefit expenses	239.06	202.24	157.72	359.95	136.45
Finance costs	69.47	44.22	35.80	80.02	17.98
Depreciation and amortization expense	3.91	3.06	2.30	5.37	1.90
Other expenses	245.39	150.14	306.24	456.39	168.23
Total Expenses	1,911.06	1,553.06	1,825.21	3,378.27	2,359.36
Profit Before Tax	196.36	151.89	253.36	405.26	412.93
Tax Expense					
Current Tax	49.55	50.05	57.09	107.15	108.16
Deferred Tax	(0.07)	(4.09)	0.96	(3.13)	0.27
Total Tax Expense	49.48	45.96	58.06	104.02	108.44
Profit for the year	146.88	105.93	195.31	301.24	304.49
No. of Equity Shares	53,50,146	53,50,146	53,50,146	53,50,146	49,66,146
Earnings per equity share (nominal value of shares ₹10)					
Basic (in ₹) (Not annualised for the period)	2.75	1.99	3.68	5.67	6.21
Diluted (in ₹) (Not annualised for the period)	2.56	1.84	3.65	5.25	5.69

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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director &
Chief Financial Officer
DIN: 09745543

Director

Place : Delhi
Date: November 14, 2026

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ROYAL SENSE LIMITED
Standalone Statement of Cash Flow for the period ended September 30, 2026
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	For the half year ended September 30, 2026	For the year ended March 31, 2026
A. Cash flow from operating activities		
Profit Before Tax	196.36	405.26
Adjustments for:		
Depreciation/amortization	3.91	5.37
Gratuity expenses	-	2.72
Leave encashment expenses	-	2.79
Interest paid	69.47	80.02
Interest income	(9.11)	(8.95)
Operating profit before working capital changes	**260.63**	**487.20**
Movement in working capital:		
Decrease / (Increase) in trade receivables	(1,101.18)	(651.10)
Decrease / (Increase) in other assets	(110.32)	(140.77)
Decrease / (Increase) in inventories	86.78	(424.71)
Increase / (Decrease) in trade payables	174.65	(104.59)
Increase / (Decrease) in other liabilities	212.94	95.67
Increase / (Decrease) in short term borrowings	634.16	487.72
Increase / (Decrease) in provisions	(49.55)	16.97
Cash generated from operations	108.12	(233.60)
Direct taxes paid (net of refunds)	-	124.11
Net cash from operating activities (A)	**108.12**	**(357.72)**
B. Cash flows from investing activities		
Redemption/(Investment) in FD and security deposit	-	(125.00)
Interest received	9.11	8.95
Payment for fixed assets (including capital work in progress and capital advances)	(5.21)	(21.78)
Investment in shares	(919.14)	(399.96)
Movement in security deposit	9.46	93.54
Long term loan and advances	463.86	379.36
Net cash from/ (used in) investing activities (B)	**(441.92)**	**(64.88)**
C. Cash flows from financing activities		
Interest paid during the year	(69.47)	(80.02)
Proceeds from issuance of shares warrant	-	607.73
Proceeds from Security Deposits	55.00	-
Proceeds from long term borrowing	134.57	85.21
Share issue expenses	-	(47.37)
Net cash from/ (used in) financing activities (C)	**120.11**	**565.55**
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(213.70)	142.95
Cash and cash equivalent as at the beginning of the period	281.20	138.25
Cash and cash equivalent as at the end of the period	**67.50**	**281.20**

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

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

FOR ROYAL SENSE LIMITED

Director

Rishabh Arora
Managing Director &
Chief Financial Officer
DIN: 09745543

Place : Delhi
Date: November 14, 2026

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Independent Auditor's Review Report on unaudited consolidated financial results of Royal Sense Limited for the half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Royal Sense Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Royal Sense Limited ('the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the half year ended September 30, 2026 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 Engagement (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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons 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 Act 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.

4. This Statement includes the results of the Holding Company and the following entities:

S. No	Name of entity	Relationship with holding company
1	Stergic Retail Private Limited	Wholly owned subsidiary

CND & ASSOCIATES DELHI Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of subsidiary included in the Statement, whose interim financial results reflects total revenues of Rs. 2570.78 lakhs and Rs. 6580.00 lakhs, total net profit after tax of Rs. 218.50 lakhs and Rs. 416.76 lakhs (before consolidation adjustments), for the half year ended September 30, 2026 and year ended March 31, 2026, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of the above matter.

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

C N D & ASSOCIATES DELHI Chartered Accountants

CA Rohit Dhingra
(Partner)
M.No.: 519740

Place : Delhi
Date : November 14, 2026

UDIN: 26519740DXAN00G1543

ROYAL SENSE LIMITED
Consolidated Balance Sheet as at September 30, 2026
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended September 30, 2026	Year Ended March 31, 2026
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	535.01	535.01
(b) Reserve and Surplus	3,635.52	3,266.84
(c) Money received against share warrants	247.57	247.57
Total Equity	**4,418.10**	**4,049.42**
Liabilities		
Non-Current Liabilities		
(a) Long-Term Borrowings	241.89	66.26
(b) Provisions	13.71	13.71
(c) Other Long-Term Liabilities	150.00	95.00
Total Non-Current Liabilities	**405.60**	**174.97**
Current Liabilities		
(a) Short-Term Borrowings	1,946.72	1,213.80
(b) Trade Payables		
-Total outstanding dues of micro enterprises and small enterprises	6.31	21.47
-Total outstanding dues of creditors other than micro enterprises and small enterprises	191.27	219.64
(c) Other Current Liabilities	334.13	165.21
(d) Current Tax Liabilities (net)	388.17	266.09
(e) Provisions	0.70	0.70
Total Current Liabilities	**2,867.31**	**1,886.91**
TOTAL EQUITY AND LIABILITIES	**7,691.00**	**6,111.30**
ASSETS		
Non-Current Assets		
(a) Property Plant and Equipment		
(i) Tangible Assets	183.83	179.43
(ii) Intangible Assets	1.50	4.13
(b) Investments	42.50	42.50
(c) Other Non-Current Assets	130.58	140.04
(d) Deferred Tax Assets	2.71	2.80
Total Non-Current Assets	**361.12**	**368.90**
Current Assets		
(a) Inventories	1,588.41	1,441.93
(b) Trade Receivables	4,505.11	2,849.39
(c) Cash and Cash Equivalents	82.52	291.86
(d) Other Current Assets	1,153.85	1,159.21
Total Current Assets	**7,329.88**	**5,742.39**
TOTAL ASSETS	**7,691.00**	**6,111.30**

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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director & Director
Chief Financial Officer
DIN: 09745543

Place : Delhi
Date: November 14, 2026

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ROYAL SENSE LIMITED
Consolidated Statement of Profit and Loss for the half year ended September 30, 2026
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	Half Year Ended			Year ended	
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
Income					
Revenue from operations	4,652.85	5,989.25	4,348.34	10,337.59	6,173.40
Other Income	11.05	7.64	3.45	11.09	7.98
Total Income	4,663.90	5,996.89	4,351.79	10,348.68	6,181.38
Expenses					
Cost of materials purchased	3,901.00	4,875.52	4,187.21	9,062.73	5,117.58
Change in inventory	(332.61)	220.47	(900.93)	(680.46)	(160.49)
Employee benefit expenses	248.29	213.19	169.52	382.71	147.99
Finance costs	93.73	67.60	37.90	105.50	21.20
Depreciation and amortization expense	4.07	3.10	2.30	5.40	1.90
Other expenses	255.87	164.18	312.59	476.77	179.74
Total Expenses	4,170.34	5,544.06	3,808.59	9,352.64	5,307.92
Profit Before Tax	493.56	452.83	543.19	996.04	873.46
Tax Expense					
Current Tax	123.49	133.73	136.62	270.35	240.06
Deferred Tax	0.08	(4.06)	0.95	(3.10)	0.27
Prior period Tax	1.30	13.42	-	13.42	-
Total Tax Expense	124.88	143.08	137.59	280.67	240.34
Profit for the year	368.68	309.76	405.60	715.36	633.12
No. of Equity Shares	53,50,146	53,50,146	53,50,146	53,50,146	49,68,146
Earnings per equity share (nominal value of shares ₹10)					
Basic (in ₹) (Not annualised for the period)	6.89	5.83	7.63	13.45	12.91
Diluted (in ₹) (Not annualised for the period)	6.42	5.39	7.59	12.46	11.83

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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director &
Chief Financial Officer
DIN: 09745543

Director

Place : Delhi
Date: November 14, 2026

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ROYAL SENSE LIMITED
Consolidated Statement of Cash Flow for the half year ended September 30, 2026
CIN : L21006DL2023PLC412051
All amounts in Indian Rupees Lakhs - unless otherwise stated

PARTICULARS	For the half year ended September 30, 2026	For the year ended March 31, 2026
A. Cash flow from operating activities		
Profit Before Tax	493.56	996.04
Adjustments for:		
Depreciation/amortization	4.07	5.40
Gratuity expenses	-	2.72
Leave encashment expenses	-	2.79
Interest paid	93.73	105.50
Interest income	(10.66)	(11.09)
Prior period expenses	(1.30)	(13.42)
Operating profit before working capital changes	**579.39**	**1,087.95**
Movement in working capital:		
Decrease / (Increase) in trade receivables	(1,655.72)	(1,393.76)
Decrease / (Increase) in other assets	5.36	(979.59)
Decrease / (Increase) in inventories	(146.47)	(866.59)
Increase / (Decrease) in trade payables	(43.53)	116.26
Increase / (Decrease) in other liabilities	168.92	77.67
Increase / (Decrease) in short term borrowings	694.00	869.22
Increase / (Decrease) in provisions	(1.42)	(115.59)
Cash generated from operations	(399.46)	(1,204.44)
Direct taxes paid (net of refunds)	-	124.11
Net cash from operating activities (A)	(399.46)	(1,328.56)
B. Cash flows from investing activities		
Redemption/(Investment) in FD and security deposit	9.46	(125.00)
Interest received	10.66	11.09
Payment for fixed assets (including capital work in progress and capital advances)	(5.84)	(23.81)
Movement in security deposit	55.00	93.34
Net cash from/ (used in) investing activities (B)	**69.28**	**(44.38)**
C. Cash flows from financing activities		
Interest paid during the year	(93.73)	(105.50)
Proceeds from issuance of shares warrant	-	607.73
Proceeds from long term borrowing	214.57	85.21
Share issue expenses	-	(47.37)
Net cash from/ (used in) financing activities (C)	**120.84**	**540.06**
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(209.33)	(832.88)
Cash and cash equivalent as at the beginning of the period	291.86	1,124.74
Cash and cash equivalent as at the end of the period	**82.52**	**291.86**

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

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

FOR ROYAL SENSE LIMITED

Rishabh Arora
Managing Director &
Chief Financial Officer Director
DIN: 09745543

Place : Delhi
Date: November 14, 2026

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