



Date: 29/05/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Script ID/ Code /ISIN : RNB DENIMS / 538119/ INE012Q01039
Subject : Outcome of Board Meeting of the Company held on Friday, May 29, 2026.
Reference No. : Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on Friday, May 29, 2026 at 03.00 PM at the registered office of the company at Block No. 467 Sachin Palsana Road, Palsana, Surat-394315, inter-alia:

1. Considered and approved standalone and consolidated audited financial results along with audit report thereon for the quarter and year ended on March 31, 2026. Audit report and financial results are enclosed herewith in **Annexure-I**.

Further declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith in **Annexure-I(a)**.

2. Approved the appointment of M/s V. M. Patel & Associates, Practicing Cost Accountants, Surat, as cost auditors for the purpose of cost audit of the company for financial year 2026-27. Further, brief details are enclosed herewith in **Annexure-II**.

The Board meeting commenced at 03.00 P.M. and concluded at 05:15 P.M.

Kindly take the above information on record and oblige.

Thanking you
Yours Faithfully,

For R & B Denims Limited

Sujata Chirag Dudharejiya
Company Secretary and Compliance Officer
Place: Surat
Encl: a/a

R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on the Standalone Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
R & B DENIMS LIMITED**

Opinion:

We have audited the accompanying standalone annual financial results ("the Statement") of **R & B DENIMS LIMITED** ("the Company") for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirements 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, the aforesaid Standalone Financial Statement:

- (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that

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gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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

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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 in place an adequate internal financial control with reference to financial statements 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;
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

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Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **RPR & Co.**
Chartered Accountants
Firm Reg. No.: 131964W

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Raunaq Kankaria

Partner

Membership No.: 138361
UDIN:26138361TETTHS7692

Date: 29/05/2026

Place: Surat



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations:					
	(a) Sale of Products & Services	8,828.17	6,931.62	6,367.24	28,775.79	23,301.18
	(b) Other Operating Revenues	108.16	88.53	187.83	332.24	312.58
	Total Revenue from Operations	8,936.32	7,020.16	6,555.07	29,108.03	23,613.76
2	Other Income	(33.35)	316.15	305.80	933.34	1,183.42
3	Total Income (1+2)	8,902.97	7,336.30	6,860.87	30,041.37	24,797.18
4	Expenses:					
	(a) Cost of Material Consumed	8,047.19	5,335.51	6,358.90	22,418.85	20,290.23
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	(120.83)	164.67	(1,231.56)	1,131.81	(1,644.50)
	(d) Employee Benefit Expenses	367.46	378.43	366.83	1,430.46	1,303.32
	(e) Finance Costs	59.29	70.81	99.99	281.90	325.16
	(f) Depreciation / Amortization Expense	153.60	154.32	160.23	605.19	703.30
	(g) Other Expenses	591.68	537.23	338.97	2,222.42	1,081.54
	Total Expenses	9,098.39	6,640.97	6,093.36	28,090.64	22,059.05
5	Profit Before Exceptional Items and Tax (3-4)	(195.41)	695.33	767.50	1,950.74	2,738.14
6	Exceptional items and prior period items	-	-	-	-	1.55
7	Profit before Tax (5-6)	(195.41)	695.33	767.50	1,950.74	2,739.69
8	Tax Expense:					
	(a) Current Tax	(28.65)	(179.19)	(196.20)	(563.99)	(692.66)
	(b) Deferred Tax	69.12	1.32	35.50	46.59	45.20
	(c) Earlier Year Tax	-	10.82	(0.38)	10.82	(0.38)
9	Profit/ (Loss) for the period from Continuing Operations (7-8)	(154.94)	528.28	606.42	1,444.15	2,091.85
10	Profit/Loss from Discontinuing Operations	-	-	-	-	-
11	Tax Expense of Discontinuing Operations	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)	-	-	-	-	-
13	Profit for the period (9+12)	(154.94)	528.28	606.42	1,444.15	2,091.85
14	Other Comprehensive Income:					
	(a) Items that will not be reclassified to profit and loss	5.61	10.65	(0.89)	13.48	5.85
	(b) Income Tax relating to items that will not be reclassified to profit and loss	(1.41)	(2.68)	0.22	(3.39)	(1.47)
	(c) Items that will be reclassified to profit and loss	-	-	-	-	-
	(d) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
15	Total comprehensive income for the year (13+14)	(150.74)	536.25	605.75	1,454.24	2,096.22
16	Paid-up Equity Share Capital (Face Value of Rs. 2/- each)	1,799.47	1,799.47	1,799.47	1,799.47	1,799.47
17	Other Equity	17,951.38	-	16,497.14	17,951.38	16,497.14
18	Earnings Per Share:					
	(a) Basic (period ended not annualised)	(0.17)	0.60	0.67	1.62	2.33
	(b) Diluted (period ended not annualised)	(0.17)	0.60	0.67	1.62	2.33

R&B Denims Ltd

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Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949



19	Ratio Analysis:					
(a)	Debt-Equity Ratio	0.19	0.21	0.26	0.19	0.26
(b)	Debt Service Coverage Ratio	0.06	1.84	3.49	5.86	2.63
(c)	Interest Service Coverage Ratio	(2.46)	11.11	11.69	8.10	12.14

For R & B DENIMS LIMITED

Date:29/05/2026
Place: Surat

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Amit

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AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

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Notes:

- 1) During the financial year ended March 31, 2026, the Board of Directors of the Company vide resolution dated February 14, 2026 proposed and agreed to increase the authorised capital of the Company from existing Rs.25,50,00,000 comprising of 12,75,00,000 equity shares of Face Value Rs. 2/- each to Rs. 30,00,00,000 comprising of 30,00,00,000 equity shares of Face Value Rs. 1/- each.

In the same board meeting, it was further proposed to split each existing equity share of the Company having Face Value Rs. 2/- each into 2 equity shares of Face Value Re. 1/- each. Further, it was also proposed to issue bonus shares of the Company in the ratio of 1:2 post giving effect to share split, i.e., 1 bonus equity share of the Company of Face Value Re. 1/- against 2 equity shares of the Company of Face Value Re. 1/- held by the shareholder.

The above proposed increase in authorised capital, share split and issue of bonus shares was approved by the members of the Company at their Extra Ordinary General Meeting held on March 13, 2026. Further, the same was also intimated to the Registrar of Companies (RoC) Ahmedabad, vide filig of Form SH-7 by the Company on March 28, 2026.

However, the same got effective on April 02, 2026 post approval from stock exchange. And accordingly, the proposed bonus equity shares were issued on April 06, 2026 to the respective shareholders of the Company.

Accordingly, the effect of share split and bonus issue which got effective post the closure date of financials for F.Y. 2025-26 has not been given effect to in the current financial statements.

- 2) The above standalone financial results are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended. They have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 3) The figures for the quarter ended March 31, 2026 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between the audited figures in respect of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the relevant financial year.
- 4) The figures of the present period have been regrouped wherever deemed necessary.
- 5) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	NIL
Received during the quarter	30
Disposed during the quarter	20
Remaining unresolved at the end of quarter	10

- 6) During the current year, the Company has ceased reporting the Solar and Wind Energy activities as a separate reportable segment under Ind AS 108, 'Operating Segments', as these activities were solely undertaken to support the core textile business by reducing its power costs. As the Solar and Wind operations are no longer managed or reviewed separately by the Chief Operating Decision Maker, the criteria for segment reporting under Ind AS 108 are no longer met, and as such, they are no longer classified as reportable segments. Correspondingly, no separate segment revenue, results, assets or liabilities for Solar and Wind Energy are presented from this year onwards.
- 7) The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on Wages, 2019, Code on Social Security, 2020, Industrial Relation Code, 2020 and Occupational Safety, Health and Working Condition Code, 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from November 21, 2025, while the corresponding rules are yet to be notified.

The Company is in the process of evaluating the full impact of these New Labour Codes announced and has not identified any material or substantive change in its provision towards employee liabilities. The Company is further monitoring the developments and finalisation of rules in these regards and would provide appropriate accounting effect (if any) on the basis of such developments.

- 8) Certain ratios presented for the unaudited periods have been restated to reflect corrections of prior period errors identified during the current period. These adjustments were made to ensure consistency and accuracy in financial reporting and to provide a more reliable basis for comparison across periods.

The impact of these corrections has been appropriately incorporated into the relevant ratios, and corresponding figures for the unaudited periods have been adjusted accordingly.

For R & B DENIMS LIMITED

Date: 29/05/2026
Place: Surat

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AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

R&B Denims Limited

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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 31/03/2026 Audited	As at 31/03/2025 Audited
I.	Assets		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	3,427.02	3,704.14
	(b) Capital Work-in-Progress	-	124.77
	(c) Goodwill	-	-
	(d) Other Intangible Assets	0.22	0.22
	(e) Financial Assets	-	-
	(i) Investments	9,129.91	8,156.86
	(ii) Trade Receivables	-	-
	(ii) Loans	2,458.98	4,125.85
	(iii) Other Financial Assets	104.35	217.94
	(f) Deferred Tax Assets (net)	-	-
	(g) Other Non-Current Assets	4.16	8.64
	Total Non-Current Assets	15,124.63	16,338.42
(2)	Current Assets		
	(a) Inventories	3,519.45	3,105.91
	(b) Financial Assets	-	-
	(i) Investments	525.08	244.30
	(ii) Trade Receivables	5,685.72	3,922.71
	(iii) Cash and Cash Equivalents	3.25	12.26
	(iv) Bank Balances other than (iii) above	26.09	517.62
	(v) Loans	3.72	6.56
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	48.64	-
	(d) Other Current Assets	589.53	677.85
	Total Current Assets	10,401.48	8,487.22
	Total Assets	25,526.11	24,825.64
II.	Equity and Liabilities		
(1)	Equity		
	(a) Share Capital	1,799.47	1,799.47
	(b) Other Equity	17,951.38	16,497.14
	Total Equity	19,750.85	18,296.61
(2)	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	356.08	698.49
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	29.16	27.54
	(c) Deferred Tax Liabilities (Net)	149.85	176.71
	(d) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	535.08	902.74
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,376.84	4,060.70
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	-
	(A) total outstanding dues of micro and small enterprises; and	1,143.94	-
	(B) total outstanding dues of creditors other than micro and small enterprises.	471.28	1,082.90
	(iv) Other Financial Liabilities	8.35	16.07
	(b) Other Current Liabilities	175.06	388.82
	(c) Provisions	64.71	61.21
	(d) Current Tax Liabilities (Net)	-	16.58
	Total Current Liabilities	5,240.18	5,626.28
	Total Liabilities	5,775.26	6,529.02
	Total Equity and Liabilities	25,526.11	24,825.64

For R & B DENIMS LIMITED

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AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Date: 29/05/2026
Place: Surat

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Disclosure of Audited statement of Standalone Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Year ended 31st March, 2026.

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 31/03/2026 Audited	As at 31/03/2025 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before Tax & Extraordinary Items	1,950.74	2,739.69
	Adjustments for:		
	Interest Income	(1,103.14)	(1,031.62)
	Capital Gain on sale of Investments	(57.42)	(6.83)
	Unrealised (Gain) / Loss on Investments	258.27	(24.35)
	Gain on sale of Assets	(1.16)	(43.22)
	Interest Subsidy	-	-
	Dividend Income	(4.14)	(3.01)
	Share of profits from partnership firm	(64.22)	(113.40)
	Sub Lease Income	(0.15)	(0.30)
	Finance Costs	274.67	308.85
	Gratuity provisioning charged to P&L	15.31	-
	Depreciation and Amortisation Expenses	605.19	703.30
	Operating Profit before working capital changes	1,873.96	2,529.11
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	(1,763.01)	1,047.09
	(Increase)/Decrease in Inventories	(413.54)	(1,296.34)
	(Increase)/Decrease in Other Current Assets	88.32	229.10
	Increase/(Decrease) in Trade Payables	532.31	(799.61)
	Increase/(Decrease) in Other Current Financial Liabilities	(7.71)	15.18
	Increase/(Decrease) in Provisions	7.57	13.15
	Increase/(Decrease) in Tax Provisions	-	(64.33)
	Increase/(Decrease) in Other Current Liabilities	(218.04)	(173.49)
	Cash Flow from / (used in) Operations	99.85	1,499.87
	Income Taxes paid (including TDS Receivable)	(602.06)	(594.35)
	Net Cash Flow from / (used in) Operating Activities (A)	(502.21)	905.52
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant & Equipment	(216.83)	(119.94)
	Sale of Property, Plant & Equipment	14.69	126.00
	Investment in shares & securities	(1,088.92)	(341.32)
	Sale of shares & securities	-	6.83
	Net withdrawals from partnership firms	(365.76)	(1,863.80)
	(Increase) / Decrease in Non Current Asset	4.49	(8.50)
	Sub Lease Income	0.15	0.30
	Dividend Income	4.14	3.01
	Share of profits from partnership firm	64.22	113.40
	Interest Income	1,103.14	1,031.62
	Net Increase/(Decrease) in Loans and Advances	1,669.62	(580.05)
	Net Cash used in Investing Activities (B)	1,188.93	(1,632.45)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Net Increase/(Decrease) in Short Term Borrowings	(683.86)	2,041.64
	Net Increase/(Decrease) in Long Term Borrowings	(342.41)	(537.06)
	Finance Costs	(274.67)	(308.85)
	Net Cash Flow from Financing Activities (C)	(1,300.95)	1,195.73
	Net Increase / (Decrease) in Cash and Cash Equivalents	(614.22)	468.80
	Cash and Cash Equivalents at the beginning of the period	681.33	212.53
	Cash and Cash equivalents at the end of the period	67.11	681.33

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(Rs. in Lakhs)

Cash and Cash Equivalents comprises of:		
Cash on Hand	2.67	11.85
With Banks - in form of current accounts	0.58	0.42
With Banks - in form of demand deposits	63.86	669.07
Cash and Cash equivalents in Cash Flow Statement	67.11	681.33

For R & B DENIMS LIMITED

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Date: 2023.05.29 11:17:21
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AMIT DALMIA

(Chairman & Managing Director)

DIN: 00034642

Date:29/05/2026

Place: Surat

Notes:

- (1) The above statement of cash flow from operating activities has been prepared under the 'Indirect method' as set out in Indian Accounting Standard (Ind AS) 7-Statement of Cash Flows.
- (2) As there are no non-cash movements in borrowings made by the Company, the statement of Net Debt movement as required by Ind AS 7 - Statement of Cash Flows is not applicable.

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R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on the Consolidated Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
R & B DENIMS LIMITED**

Opinion:

We have audited the accompanying Consolidated annual financial results ("the Statement") of **R & B DENIMS LIMITED** ("the Holding Company") and its subsidiaries ("the Holding Company and its subsidiaries together referred to as 'the Group'") (refer to the annexure 1 for the list of entities included in the statement) for the year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements 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, the aforesaid Statement:

- (i) includes the annual financial results of the following entities as mentioned in Annexure 1;
- (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the Consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group 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 results under the provisions of the Act 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, is sufficient and appropriate to provide a basis for our opinion.

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Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the Consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The respective Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- Identify and assess the risks of material misstatement of the Statement, 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 Holding Company has in place an adequate internal financial control with reference to financial statements 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;
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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; and
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, 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.

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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 circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

We did not audit the financial results of 1 subsidiary included in the Statement, whose financial information (prior to consolidation adjustments) total revenues of Rs. 3337.36 lakhs, total net profit after tax of Rs. 205.29 lakhs and total comprehensive income of Rs. 206.77 lakhs, for the year ended on 31 March 2026, as considered in the Statement. These financial results have been audited by other auditor whose audit reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **RPR & Co.**
Chartered Accountants
Firm Reg. No.: 131964W

RAUNAQ R KANKARIA Digitally signed by
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Date: 2026.05.29
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Raunaq Kankaria
Partner

Membership No.: 138361
UDIN:26138361MKAUIB2110

Date:29/05/2026
Place: Surat

R P R & Co.

Chartered Accountants

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ANNEXURE – 1:

List of Subsidiaries:

1. RB Industries, a Partnership Firm
2. RICON Industries, a Partnership Firm
3. Ricon Textile Limited, a Company



STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations:					
	(a) Sale of Products & Services	13,499.72	11,114.38	9,791.48	45,728.17	36,365.69
	(b) Other Operating Revenues	265.27	188.74	187.83	863.97	312.58
	Total Revenue from Operations	13,764.99	11,303.13	9,979.31	46,592.14	36,678.27
2	Other Income	312.40	534.55	285.68	1,734.10	1,596.31
3	Total Income (1+2)	14,077.40	11,837.68	10,264.99	48,326.24	38,274.58
4	Expenses:					
	(a) Cost of Material Consumed	11,199.62	8,499.96	5,381.82	34,146.39	25,906.55
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	107.26	(66.88)	(1,208.64)	1,221.16	(1,955.04)
	(d) Employee Benefit Expenses	699.59	707.54	708.22	2,762.57	2,605.10
	(e) Finance Costs	169.40	167.81	59.72	728.01	749.14
	(f) Depreciation / Amortization Expense	619.27	395.70	397.08	1,768.08	1,646.17
	(g) Other Expenses	1,153.67	1,062.71	3,865.89	4,430.69	5,618.26
	Total Expenses	13,948.80	10,766.84	9,204.10	45,056.90	34,570.18
5	Profit Before Exceptional Items and Tax (3-4)	128.60	1,070.84	1,060.89	3,269.34	3,704.41
6	Exceptional items and prior period items	-	-	-	-	16.87
7	Profit before Tax (5-6)	128.60	1,070.84	1,060.89	3,269.34	3,721.28
8	Tax Expense:					
	(a) Current Tax	(33.95)	(229.42)	(268.26)	(754.23)	(1,008.97)
	(b) Deferred Tax	17.12	(21.34)	(30.06)	(47.73)	36.69
	(c) Earlier Year Tax	-	8.79	(1.59)	8.79	(1.59)
9	Profit/ (Loss) for the period from Continuing Operations (7-8)	111.77	828.87	760.98	2,476.18	2,747.40
10	Profit/Loss from Discontinuing Operations	-	-	-	-	-
11	Tax Expense of Discontinuing Operations	-	-	-	-	-
12	Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)	-	-	-	-	-
13	Profit for the period (9+12)	111.77	828.87	760.98	2,476.18	2,747.40
14	Other Comprehensive Income:					
	(a) Items that will not be reclassified to profit and loss	2.91	10.70	(236.80)	16.03	13.35
	(b) Income Tax relating to items that will not be reclassified to profit and loss	(0.33)	(2.79)	82.66	(3.77)	(4.10)
	(c) Items that will be reclassified to profit and loss	-	-	-	-	-
	(d) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
15	Total comprehensive income for the year (13+14)	114.35	836.78	606.84	2,488.44	2,756.66
	(a) Attributable to Shareholders of Company	(108.42)	590.95	485.47	1,707.15	2,228.31
	(b) Attributable to Non-Controlling Interest	224.11	245.84	121.37	782.62	528.35
16	Paid-up Equity Share Capital (Face Value of Rs. 2/- each)	1,799.47	1,799.47	1,799.47	1,799.47	1,799.47
17	Other Equity	18,212.73	-	-	18,212.73	16,497.14
18	Earnings Per Share:					
	(a) Basic (period ended not annualised)	0.13	0.93	0.67	2.77	3.06
	(b) Diluted (period ended not annualised)	0.13	0.93	0.67	2.77	3.06

R&B Denims Ltd

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Tel+91 9601281648 Website:www.rnbdenims.com

Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949



(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
19	Ratio Analysis:					
	(a) Debt-Equity Ratio	0.29	0.36	0.47	0.29	0.47
	(b) Debt Service Coverage Ratio	5.15	2.75	2.57	5.47	1.57
	(c) Interest Service Coverage Ratio	1.79	7.50	32.69	5.62	8.31

Date:29/05/2026

Place: Surat

For R & B DENIMS LIMITED

Dalmia Amit Digitally signed by Dalmia Amit
DN: cn=Dalmia Amit, o=R&B Denims

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

R&B Denims Ltd

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Notes:

- 1) During the financial year ended March 31, 2026, the Board of Directors of the Company vide resolution dated February 14, 2026 proposed and agreed to increase the authorised capital of the Company from existing Rs.25,50,00,000 comprising of 12,75,00,000 equity shares of Face Value Rs. 2/- each to Rs. 30,00,00,000 comprising of 30,00,00,000 equity shares of Face Value Rs. 1/- each.

In the same board meeting, it was further proposed to split each existing equity share of the Company having Face Value Rs. 2/- each into 2 equity shares of Face Value Re. 1/- each. Further, it was also proposed to issue bonus shares of the Company in the ratio of 1:2 post giving effect to share split, i.e., 1 bonus equity share of the Company of Face Value Re. 1/- against 2 equity shares of the Company of Face Value Re. 1/- held by the shareholder.

The above proposed increase in authorised capital, share split and issue of bonus shares was approved by the members of the Company at their Extra Ordinary General Meeting held on March 13, 2026. Further, the same was also intimated to the Registrar of Companies (RoC) Ahmedabad, vide filing of Form SH-7 by the Company on March 28, 2026.

However, the same got effective on April 02, 2026 post approval from stock exchange. And accordingly, the proposed bonus equity shares were issued on April 06, 2026 to the respective shareholders of the Company.

Accordingly, the effect of share split and bonus issue which got effective post the closure date of financials for F.Y. 2025-26 has not been given effect to in the current financial statements.

- 2) The above consolidated financial results are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended. They have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 3) The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.
- 4) The figures of the present period have been regrouped wherever deemed necessary.
- 5) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	NIL
Received during the quarter	30
Disposed during the quarter	20
Remaining unresolved at the end of quarter	10

- 6) During the current year, the Company has ceased reporting the Solar and Wind Energy activities as a separate reportable segment under Ind AS 108, 'Operating Segments', as these activities were solely undertaken to support the core textile business by reducing its power costs. As the Solar and Wind operations are no longer managed or reviewed separately by the Chief Operating Decision Maker, the criteria for segment reporting under Ind AS 108 are no longer met, and as such, they are no longer classified as reportable segments. Correspondingly, no separate segment revenue, results, assets or liabilities for Solar and Wind Energy are presented from this quarter onwards.
- 7) The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on Wages, 2019, Code on Social Security, 2020, Industrial Relation Code, 2020 and Occupational Safety, Health and Working Condition Code, 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from November 21, 2025, while the corresponding rules are yet to be notified.
- The Group is in the process of evaluating the full impact of these New Labour Codes announced and has not identified any material or substantive change in its provision towards employee liabilities. The Group is further monitoring the developments and finalisation of rules in these regards and would provide appropriate accounting effect (if any) on the basis of such developments.
- 8) Certain ratios presented for the unaudited periods have been restated to reflect corrections of prior period errors identified during the current period. These adjustments were made to ensure consistency and accuracy in financial reporting and to provide a more reliable basis for comparison across periods.
- The impact of these corrections has been appropriately incorporated into the relevant ratios, and corresponding figures for the unaudited periods have been adjusted accordingly.

For R & B DENIMS LIMITED

Dalmia
Amit

AMIT DALMIA

(Chairman & Managing Director)

DIN: 00034642

Date: 29/05/2026
Place: Surat

R&B Denims Limited

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AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 31/03/2026 Audited	As at 31/03/2025 Audited
I.	Assets		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	9,336.09	8,188.09
	(b) Capital Work-in-Progress	396.27	655.12
	(c) ROU Asset	179.00	-
	(d) Other Intangible Assets	0.32	0.35
	(e) Financial Assets		
	(i) Investments	984.21	1,219.45
	(ii) Trade Receivables	-	-
	(iii) Loans	2,091.29	4,125.85
	(iv) Other Financial Assets	502.85	773.90
	(f) Deferred Tax Assets (net)	13.78	-
	(g) Other Non-Current Assets	446.42	333.67
	Total Non-Current Assets	13,950.24	15,296.41
(2)	Current Assets		
	(a) Inventories	7,716.35	6,807.46
	(b) Financial Assets		
	(i) Investments	2,814.87	244.30
	(ii) Trade Receivables	8,788.01	6,314.17
	(iii) Cash and Cash Equivalents	179.16	68.05
	(iv) Bank Balances other than (iii) above	68.34	490.36
	(v) Loans	4.09	715.19
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	140.35	-
	(d) Other Current Assets	1,968.44	1,781.63
	Total Current Assets	21,679.60	16,421.15
	Total Assets	35,629.84	31,717.56
II.	Equity and Liabilities		
(1)	Equity		
	(a) Share Capital	1,799.47	1,799.47
	(b) Other Equity	18,212.46	16,497.14
	(c) Non Controlling Interest	5,200.17	1,734.52
	Total Equity	25,212.10	20,031.13
(2)	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,645.67	1,666.68
	(ii) Lease Liabilities	193.61	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	57.37	45.99
	(c) Deferred Tax Liabilities (Net)	260.04	182.38
	(d) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	2,156.69	1,895.06
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,544.31	7,756.70
	(ii) Lease Liabilities	15.77	-
	(iii) Trade Payables	-	-
	(A) total outstanding dues of micro and small enterprises; and	609.02	941.63
	(B) total outstanding dues of creditors other than micro and small enterprises.	1,637.20	477.72
	(iv) Other Financial Liabilities	15.97	18.68
	(b) Other Current Liabilities	318.69	333.71
	(c) Provisions	110.41	138.18
	(d) Current Tax Liabilities (Net)	9.67	124.77
	Total Current Liabilities	8,261.05	9,791.37
	Total Liabilities	10,417.74	11,686.43
	Total Equity and Liabilities	35,629.84	31,717.56

For R & B DENIMS LIMITED

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AMIT DALMIA

(Chairman & Managing Director)

DIN: 00034642

Date: 29/05/2026

Place: Surat

R&B Denims Limited

Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India. Tel.: +91 9601281648 | Website:

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Disclosure of Audited statement of Consolidated Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2026.

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 31/03/2026 Audited	As at 31/03/2025 Audited
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before Tax & Extraordinary Items	3,269.34	3,721.27
	Adjustments for:		
	Interest Income	(466.51)	(1,031.62)
	Capital Gain on sale of Investments	(136.32)	(6.83)
	Unrealised (Gain) / Loss on Investments	(466.06)	(24.35)
	Gain on sale of Assets	(1.16)	(43.22)
	Share of Profit from Partnership Firm	-	(113.40)
	Interest Subsidy	-	-
	Dividend Income	(10.82)	(29.07)
	Finance Costs	707.95	1,323.91
	Sub Lease/Rent Income	(9.13)	(0.30)
	Depreciation and Amortisation Expenses	1,768.08	1,646.17
	Gratuity provisioning charged to p&l	26.53	-
	Preliminary expense	3.02	-
	Operating Profit before working capital changes	4,684.93	5,442.56
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	(2,473.84)	1,037.34
	(Increase)/Decrease in Inventories	(908.90)	(1,481.24)
	(Increase)/Decrease in Other Current Assets	(189.83)	147.46
	Increase/(Decrease) in Trade Payables	826.87	(892.31)
	Increase/(Decrease) in Other Current Financial Liabilities	(2.70)	15.18
	Increase/(Decrease) in Provisions	(24.97)	21.61
	Increase/(Decrease) in Tax Provisions	-	(64.33)
	Increase/(Decrease) in Other Current Liabilities	(15.02)	(988.66)
	Cash Flow from / (used in) Operations	1,896.55	3,237.61
	Income Taxes paid (including TDS Receivable)	(1,000.88)	(916.00)
	Net Cash Flow from / (used in) Operating Activities (A)	895.66	2,321.61
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant & Equipment & Capital work in progress	(2,655.29)	(774.37)
	Sale of Property, Plant & Equipment	19.69	126.00
	Sub Lease Income	9.13	0.30
	Profit on sale of Investment	-	6.83
	(Increase) / Decrease in Other non current assets	(112.76)	(308.52)
	(Increase) / Decrease in Investment	(1,732.95)	(1,261.71)
	Dividend Income	10.82	29.07
	Share of profits from partnership firm	-	(1,749.90)
	Interest Income	466.51	1,031.62
	Net Increase/(Decrease) in Loans and Advances	2,720.30	(1,113.64)
	Net Cash used in Investing Activities (B)	(1,274.54)	(4,014.32)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Net Increase/(Decrease) in Partner's Capital	-	1,161.00
	Investment made by NCI	2,702.99	
	Net Increase/(Decrease) in Short Term Borrowings	(2,212.38)	4,312.26
	Net Increase/(Decrease) in Long Term Borrowings	(21.02)	(1,694.64)
	Finance Costs	(686.23)	(1,323.91)
	Lease Rental paid	(11.80)	
	Net Cash Flow from Financing Activities (C)	(228.43)	2,454.71
	Net Increase / (Decrease) in Cash and Cash Equivalents	(607.31)	762.00
	Cash and Cash Equivalents at the beginning of the period	1,166.18	404.18
	Cash and Cash equivalents at the end of the period	558.87	1,166.18

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Cash and Cash Equivalents comprises of:		
Cash on Hand	11.38	16.84
With Banks - in form of current accounts	165.68	23.95
With Banks - in form of demand deposits	381.82	1,125.39
Cash and Cash equivalents in Cash Flow Statement	558.87	1,166.18

For R & B DENIMS LIMITED

Dalmia
Amit

Digitally signed by Dalmia
Amit
Date: 2026.05.29 17:58:49
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AMIT DALMIA

(Chairman & Managing Director)

DIN: 00034642

Date: 29/05/2026

Place: Surat

Notes:

- (1) The above statement of cash flow from operating activities has been prepared under the 'Indirect method' as set out in Indian Accounting Standard (Ind AS) 7-Statement of Cash Flows.
- (2) As there are no non-cash movements in borrowings made by the Company, the statement of Net Debt movement as required by Ind AS 7 - Statement of Cash Flows is not applicable.

R&B Denims Ltd

Regd. Office :Block No.467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat India.

Tel+91 9601281648 Website:www.rnbdenims.com

Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949



Annexure-I(a)

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID/Code/ISIN : RNB DENIMS / 538119 / INE012Q01039
Subject : Declaration on audit report with unmodified opinion
Reference No. : Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

I, Amit Dalmia, Chairman and Managing Director of R & B Denims Limited (CIN: L17120GJ2010PLC062949) having its Registered Office at Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, hereby declare that M/s R P R & Co., Statutory Auditors of the company, have issued an audit report with unmodified opinion on audited financial results of the company for the quarter and year ended March 31, 2026.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above information on record and oblige

Thanking you

Yours Faithfully,
For R & B Denims Limited

Dalmia
Amit

Digitally signed by
Dalmia Amit
Date: 2026.05.29
17:25:30 +05'30'

Amit Dalmia
Chairman & Managing Director
DIN:00034642
Place: Surat

R&B Denims Ltd

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Annexure-II

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Appointment of V. M. Patel & Associates, as Cost Auditor of the company:

S. N.	Particular	Details
1.	Name	M/s V. M. Patel & Associates, Practicing Cost Accountants.
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	M/s V. M. Patel & Associates has been appointed as Cost Auditors of the company for the financial year 2026-27.
3.	Date of appointment/ cessation (as applicable) & Term of appointment	May 29, 2026.
4.	Brief profile (in case of appointment)	<p>FCMA Vipin Patel, Proprietor of M/s V. M. Patel & Associates, has been actively practicing in the field of Cost Audit since 2012 and possesses over 14 years of rich professional experience. Over the years, he has successfully conducted cost audits and provided consultancy services to various industries, demonstrating strong expertise in cost accounting systems, compliance, and regulatory requirements.</p> <p>His industry exposure includes sectors such as textiles, pharmaceuticals, formulations, engineering, electricity, construction, mineral products, plastics, and polymers. Through his extensive experience across diverse industries, he has developed a comprehensive understanding of manufacturing processes, cost structures, internal controls, and statutory cost compliance requirements.</p>
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

R&B Denims Ltd

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