Marc Loire Fashions Limited

(Formerly Known as Marc Loire Fashions Private Limited)

Date: 14/11/2026

To,
The Manager-Listing
Bombay Stock Exchange Limited (BSE)
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 544437
Trading Symbol: MARCLOIRE

Subject: Unaudited Financial Result for half year ended on 30th September, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Limited Review Report.

Dear Sir/Madam,

In terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other applicable provisions, please find enclosed herewith the Un-audited Financial Statements of the Company for the half year ended 30th September, 2026 along with the Limited Review Report issued by M/s. SPMG & Co., Chartered Accountants (ICAI Firm Registration No. 509249C), Statutory Auditors of the Company, duly approved by the Board of Directors of the Company at its meeting today i.e. Saturday, 14th November, 2026.

The Board Meeting commenced at 2:00 P.M. and concluded at 2:25 P.M. and the trading window for dealing with Company's securities shall remain closed until 48 hours from this announcement.

We request you to kindly take the aforesaid information on record.

Thanking You

For Marc Loire Fashions Limited

ARVIND KAMBOJ Digitally signed by ARVIND KAMBOJ Date: 2026.11.14 14:43:51 +05'30'

Arvind Kamboj
Chairman & Managing Director
DIN: 09624208

Place: Delhi

SPMG & CO.
Chartered Accountants
914, D-Mall, Plot No. 1 Netaji Subhash Place, Pitampura,
New Delhi- 110034 Ph. : 011-41425941/942/943/944
Email: Spmg914@gmail.com

INDEPENDENT AUDITORS'S LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL RESULTS OF MARC LOIRE FASHIONS LIMITED (FORMERLY KNOWN AS MARC LOIRE FASHIONS PRIVATE LIMITED) FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026.

To,
The Board of Directors of,
MARC LOIRE FASHIONS LIMITED.
(Formerly known as MARC LOIRE FASHIONS PRIVATE LIMITED)
CIN: L18202DL2014PLC266184

1. We have reviewed the accompanying statement of unaudited financial results of MARC LOIRE FASHIONS LIMITED (Formerly known as MARC LOIRE FASHIONS PRIVATE LIMITED) for the half year ended on 30/09/2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE), 2410 i.e. '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 preform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards and other accounting practices and policies generally accepted in India, has not been disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SPMG & CO. FRN NO. 5[illegible]C DELHI Chartered Accountants

For SPMG & Company
Chartered Accountants
FRN: 509249C
Peer Review Certificate No: 020529



Shilpi Jain
(Partner)
M No: 531054
UDIN: 26531054IATFNA4011
Date: 14.11.2026
Place: Delhi

MARC LOIRE FASHIONS LIMITED

CIN - L18202DL2014PLC266184

Statement of Assets and Liabilities as at 30th September, 2026

(All amounts are in lakhs unless otherwise stated)

	Particulars	As at 30th Sep 2026	As at 31st March 2026
		Unaudited	Audited
I	**EQUITY AND LIABILITIES**		
1.	**Shareholders' Funds**		
	a. Share Capital	710.00	710.00
	b. Reserves and Surplus	2,728.82	2,642.15
2	**Non-Current Liabilities**		
	a. Long - term provisions	5.54	4.37
3	**Current Liabilities**		
	a. Short-term borrowings	52.34	(4.41)
	b. Trade payables		
	-total outstanding dues of micro and small enterprises	15.58	17.75
	-total outstanding dues of creditors other than micro and small enterprises	232.56	312.79
	c. Other current liabilities	114.19	113.39
	d. Short - term provisions	96.59	69.24
		3,955.61	**3,865.28**
II	**ASSETS**		
1.	**Non-current assets**		
	a. Property, Plant & Equipments and Intangible assets		
	(i) Tangible Assets	174.16	101.76
	(ii) Intangible Assets	-	-
	b. Non Current Investment	0.00	0.00
	c. Deferred tax assets (net)	4.54	2.41
	e. Other Non Current Assets	56.90	51.70
2.	**Current Assets**		
	a. Current Investments	222.03	591.28
	b. Inventories	2,174.27	1,900.89
	c. Trade Receivables	783.94	759.08
	d. Cash and Bank Balance	254.49	236.68
	e. Other Current Assets	285.29	221.49
		3,955.61	**3,865.28**

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

For and on behalf of the Board of Directors of
MARC LOIRE FASHIONS LIMITED
(Formerly known as Marc Loire Fashions Private Limited)



ARVIND KAMBOJ
(Managing Director)
DIN : 09624208

Place : Delhi
Date: 14.11.2026

MARC LOIRE FASHIONS LIMITED
CIN - L18202DL2014PLC266184

(All amounts are in lakhs unless otherwise stated)

Cash Flow Statement for the Half year ended 30th Sep 2026

Particulars	As at 30 Sep, 2026 ₹		As at 31 March, 2026 ₹	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		115.61		242.58
Adjustments for:				
Depreciation and amortisation	19.37		17.63	
Finance costs	5.05		10.00	
Net (gain) / loss on sale of investments	-		-	
Other Income	(25.58)		(30.69)	
Net unrealised exchange (gain) / loss		(1.16)		(3.06)
Oper. profit / (loss) before working capital changes		114.45		239.53
Changes in working capital:				
Adj for (increase) / decrease in operating assets:				
Inventories	(273.38)		(927.10)	
Trade receivables	(24.86)		173.71	
Short-term loans and advances	-		-	
Long-term loans and advances	-		115.95	
Other current assets	(63.81)		(145.62)	
Other non-current assets	(7.33)		(49.44)	
Adj for increase / (decrease) in operating liabilities:				
Trade payables	(82.41)		(633.39)	
Other current liabilities	0.80		103.85	
Other long-term liabilities	-		-	
Short-term provisions	27.35		(98.70)	
Long-term provisions	1.17	(422.46)	(0.33)	(1,461.09)
		(308.01)		(1,221.56)
Cash flow from extraordinary items				
Cash generated from operations		(308.01)		(1,221.56)
Income tax Expenses		(28.93)		(65.39)
Net cash flow from/(used in)operating activities (A)		(336.95)		(1,286.95)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(91.78)		(116.33)	
Interest Exp. Capitalised				
Interest received	25.58		30.69	
Current Investment	369.25		(591.28)	
Non Current Investment			-	
Proceeds from sale of fixed assets				
		303.05		(676.91)
Cash flow from extraordinary items (subsidy)		-		-
		303.05		(676.91)
Net income tax (paid) / refunds				
Net cash flow from/(used in investing activities(B)		303.05		(676.91)

Marc Loire Fashions Limited
New Delhi

Cash Flow Statement for the Half year ended 30th Sep 2026(Cont.)

Particulars	As at 30 Sep, 2026		As at 31 March, 2026	
		₹		₹
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-		2,100.00	
Proceeds/ (Repayment) of long-term borrowings	-		-	
Proceeds/ (Repayment) of other short-term borrowings	56.75		(6.93)	
Finance cost	(5.05)	51.70	(10.00)	2,083.06
Cash flow from extraordinary items				
Net cash flow from/(used in) financing activities(C)		51.70		2,083.06
Net inc./(dec.) in Cash and cash equ. (A+B+C)		**17.81**		**119.20**
Cash and cash equivalents at the beginning of the year		236.68		117.48
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		254.49		236.68
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equ. as per Bal. Sheet		254.49		236.68
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 *Cash Flow Statements* (give details)				
Net Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*) included in Note 19		**254.49**		**236.68**
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 *Cash Flow Statements*) (Refer Note (ii) to Note 16 Current inv.)				
Cash and cash equ. at the end of the year *		254.49		236.68
* Comprises:				
(a) Cash on hand		161.51		65.69
(b) Cheques, drafts on hand		-		-
(c) Balances with banks				
(i) In current accounts		35.45		113.47
(ii) In Escrow Accounts		0.52		0.52
(iii) In deposit accounts (Fixed Deposit)		57.00		57.00
		254.49		**236.68**

Notes:

(i) These earmarked account balances with banks can be utilised only for the specific identified purposes.

For and on behalf of the Board of Directors of
MARC LOIRE FASHIONS LIMITED
(Formerly known as Marc Loire Fashions Private Limited)

Marc Loire Fashions Limited New Delhi

ARVIND KAMBOJ
(Managing Director)
DIN : 09624208

Place : Delhi
Date: 14.11.2026

MARC LOIRE FASHIONS LIMITED

CIN - L18202DL2014PLC266184

Statement of Profit & Loss for the Half Year ended 30th September, 2026

(All amounts are in lakhs unless otherwise stated)

	Particulars	For the Half Year ended 30th Sep, 2026	For the Half Year ended 31st March, 2026	For the Half Year ended 30th Sep, 2025	For the Year ended 31st March, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,266.56	2,007.82	1,531.59	3,539.41
II	Other Income	25.58	20.57	10.13	30.69
III	**Total Revenue (I + II)**	**1,292.14**	**2,028.39**	**1,541.72**	**3,570.11**
IV	**EXPENSES**				
	Purchases of Stock-in-Trade	818.01	1,493.60	1,205.19	2,698.79
	Change in Inventories of FG, WIP and Stock in Trade	(273.38)	(260.25)	(666.85)	(927.10)
	Employee Benefits Expenses	70.91	68.44	41.11	109.56
	Finance Cost	5.05	5.12	4.88	10.00
	Depreciation and Amortization Expense	19.37	14.93	2.71	17.63
	Other Expenses	536.58	622.25	796.39	1,418.64
	Total Expenses	**1,176.53**	**1,944.09**	**1,383.43**	**3,327.52**
V	**Profit before exceptional and extraordinary items and tax (III- IV)**	**115.61**	**84.30**	**158.29**	**242.58**
VI	Exceptional items	-	-	-	-
VII	**Profit before extraordinary items and tax (V - VI)**	**115.61**	**84.30**	**158.29**	**242.58**
VIII	Extraordinary items	-	-	-	-
IX	**Profit before tax (VII - VIII)**	**115.61**	**84.30**	**158.29**	**242.58**
X	**Tax Expense**				
	a. Current Tax (Net of Mat)	31.06	26.78	39.84	66.62
	b. MAT credit	-	-	-	-
	c. Deffered Tax	(2.13)	(1.39)	0.16	(1.23)
		28.93	**25.39**	**40.00**	**65.39**
XI	**Profit (Loss) for the period from continuing operations**	**86.67**	**58.91**	**118.28**	**177.20**
	Earning per equity share of Rs. 10/- each				
	a. Basic	1.22	0.83	1.67	2.50
	b. Diluted	1.22	0.83	1.67	2.50

Notes on Standalone Financial Results

1 **The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Commitee and approved by the Board of Directors at their respective meeting held on November 14, 2026. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.**

2 **As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the compulsory requirement of adoption of Ind AS.**

3 **The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary.**

4 **The balance appearing under the Trade Payables Loans and Advances, Other Current Liabilities are subjected to confirmaation and reconciliation and consequent adjusnnents, if any, will be accounted for in the year of confirmation and/or reconciliation.**

5 **There were no Investor Complaints received during the period under review.**

6 **The company deals in two segments viz. footwears and apparels and its accessories. Major revenue of company is from footwear segments which comes to approx. 99%. Accordingly, expenses and profit are unallocable and can't be attributed to one segement. Similarly, Assets and Liabilities are also unallocable.**

7 **There was no exceptional and Extra-Ordinary items for the reporting period.**

For and on behalf of the Board of Directors of
MARC LOIRE FASHIONS LIMITED
(Formerly known as Marc Loire Fashions Private Limited)

Marc Loire Fashions Limited New Delhi

Place: Delhi
Date: 14.11.2026

ARVIND KAMBOJ
(Managing Director)
DIN : 09624208