Royal Cushion Vinyl Products Limited
Cin no: L24110MH1983PLC031395
"Shlok" 60 – CD,
Govt. Industrial Estate, Charkop,
Kandivali (W), Mumbai – 400 067
Tel: + 91 22 28603514, 16
Email: - legalho83@gmail.com
Website: www.rcvp.in

13th August, 2026

To,
BSE Limited
Corporate Relations Department
1st Floor, New Trading Ring, Rotunda Building,
Phiroze Jeejebhoy Towers,
Mumbai - 400 001,
Maharashtra, India.

Script Symbol: ROYALCU | **Script Code:** 526193 | **ISIN:** INE618A01011

Dear Sir/Madam,

Subject: Subject: Outcome of the meeting of the Board of Directors held on Thursday, August 13, 2026.

Ref.: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

In furtherance to our letter dated June 26, 2026, and August 05, 2026, we wish to inform you that the Board of Directors of Royal Cushion Vinyl Products Limited (**"Company"**) at its meeting held on Thursday, August 13, 2026, inter-alia, considered and approved the following matters: -

1) The Unaudited Financial Results along with Limited Review Report for the quarter ended June 30, 2026 as prescribed under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- **Attached as Annexure A.**

2) The Board took on record the Order dated July 28, 2026 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench, sanctioning the Scheme of Arrangement in the nature of merger / amalgamation of Royal Spinwell and Developers Private Limited ("Transferor Company") with Royal Cushion Vinyl Products Limited ("Transferee Company") and their respective shareholders and creditors ("Scheme") under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Act"). The details of the said Order, along with a copy thereof, were disclosed to the stock exchange vide intimation letter dated July 31, 2026, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the said Order is also available on the website of the Company at https://www.rcvp.in. Further, the requisite statutory and regulatory compliances and formalities in connection with the Scheme are in progress.

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The aforesaid meeting of the Board of Directors of the Company commenced at 4.30 PM (IST) and concluded at 5.00 PM (IST).

We request you to kindly take these submissions on your record and disseminate the same.

Thanking you.
For and on behalf of
Royal Cushion Vinyl Products Limited

MAHESH KANTILAL SHAH
Digitally signed by MAHESH KANTILAL SHAH
Date: 2026.08.13 17:07:14 +05'30'

Mahesh Shah
Managing Director
DIN: 00054351
Enclosures: As above.

Royal Cushion Vinyl Products Limited
Cin no: L24110MH1983PLC031395
"Shlok" 60 – CD,
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13th August, 2026

To,
BSE Limited
Corporate Relations Department
1st Floor, New Trading Ring, Rotunda Building,
Phiroze Jeejebhoy Towers,
Mumbai - 400 001,
Maharashtra, India.

Script Symbol: ROYALCU | **Script Code:** 526193 | **ISIN:** INE618A01011

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter ended June 30, 2026.

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter ended June 30, 2026.

Kindly take on record and oblige.

Thanking You,
For and on behalf of
Royal Cushion Vinyl Products Limited

MAHESH KANTILAL SHAH
Digitally signed by MAHESH KANTILAL SHAH
Date: 2026.08.13 17:08:32 +05'30'

Mahesh Shah
Managing Director
DIN: 00054351
Enclosures: As above.

Royal Cushion Vinyl Products Limited
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A. FINANCIAL RESULTS AND LIMITED REVIEW REPORT: **– ATTACHED AS ANNEXURE-I**

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC**:– NOT APPLICABLE.**

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**:- NOT APPLICABLE**

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS**:– NOT APPLICABLE**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE) **– NOT APPLICABLE**

ROYAL CUSHION VINYL PRODUCTS LIMITED

Regd.Office : 60 CD Shlok Govt.Ind.Estate, Charkop, Kandivali (West), Mumbai-400 067

CIN : L24110MH1983PLC031395 ; Website:www.rcvp.in ; Email: legalho83@gmail.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amount in lakh Rs.)

		Quarter ended			
	Particulars	**30.06.2026 (Unaudited)**	**31.03.2026 (audited)**	**30-06.2025 (Unaudited)**	**31.03.2026 (Audited)**
I	Revenue from operations	824.84	1176.46	1260.58	5593.16
II	Other incomes	12.96	478.75	377.71	971.36
III	**Total income (I+II)**	**837.80**	**1,655.22**	**1,638.29**	**6,564.53**
IV	**Expenses:**				
	Cost of materials consumed	721.41	758.84	890.37	3945.66
	Changes in inventories of finished goods, stock in trade and work in progress	-61.89	203.09	11.20	156.30
	Employee benefits expense	158.63	157.88	130.55	621.00
	Finance costs	172.00	183.64	182.60	785.15
	Depreciation and amortization expenses	26.68	37.81	26.16	115.13
	Other expenses	334.21	356.01	439.46	1735.62
	Total expenses (IV)	**1,351.05**	**1,697.28**	**1,680.34**	**7,358.86**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**(513.25)**	**(42.06)**	**(42.04)**	**(794.33)**
VI	Exceptional Items	-	-	-	
VII	**Profit/(loss) before tax**	**(513.25)**	**(42.06)**	**(42.04)**	**(794.33)**
VIII	Tax Expense:	(0.02)	-	-	-
IX	**Profit/(loss) for the period**	**(513.23)**	**(42.06)**	**(42.04)**	**(794.33)**
X	**Other Comprehensive Income**				
	A Items that will not be reclassified to profit or loss	0.92	7.61	(0.34)	5.68
	(i) Income tax relating to items that will not be reclassified to profit or loss				
	B (i) Items that will be reclassified to profit or loss				
	Total Comprehensive Income for the period	**0.92**	**7.61**	**(0.34)**	**5.68**
XI	**Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period) (IX+X)**	**(512.31)**	**(34.45)**	**(42.39)**	**(788.65)**
XII	Earnings per equity share (for continuing operations):				
	(1) Basic	(1.40)	(0.11)	(0.11)	(2.17)
	(2) Diluted	(1.40)	(0.11)	(0.11)	(2.17)
	Paid up Equity share Capital (Face value of Rs. 10/- each)	3,658.85	3,658.85	3,658.85	3,658.85

ROYAL CUSHION VINYL PRODUCTS LTD. MUMBAI

Notes: -

1 The above Standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meetings held on 13th August, 2026

2 These statements have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and Companies (Indian Accounting Standard) (Amendment) Rules 2016.

3 Subsequent to the close of the June 2026 quarter, the Hon'ble National Company Law Tribunal, Mumbai Bench Court III , vide its Order dated 28.07.2026 has sanctioned the Scheme of Amalgamation/Merger between Royal Spinwell and Developers Private Limited and and your Company under the applicable provisions of the Companies Act, 2013. The Scheme shall become effective from the Appointed Date/Effective Date specified therein upon completion of all necessary statutory filings and compliances. The financial statements for the quarter ended 30th June , 2026 do not give effect to the aforesaid Scheme, as the sanction was received after the reporting date and all necessary statutory filing and compliances were pending on this date. The financial impact of the Scheme will be appropriately recognised in the books of account from the Effective Date in accordance with the terms of the Scheme and the applicable Indian Accounting Standards.

4 The Board of Directors of the Company at its meeting held on Tuesday, August 13, 2024, has considered and approved the Scheme of Arrangement under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Act") in the nature of merger / amalgamation of Natroyal Industries Private Limited ("NIPL" or "Transferor Company"), a related party and an entity related to the promoter and promoter group of the Company, with Royal Cushion Vinyl Products Limited ("RCVPL" or "Transferee Company") and their respective shareholders and creditors with effect from the Appointed Date of April 01, 2024 ("Scheme"). The Board of Directors of the Company reconsidered the Scheme of Arrangement based on observations received from BSE Ltd. .The Company received the NOC letter from BSE Ltd as required under Regulation 37 of SEBI, LODR and company had filed application in NCLT and next date of hearing is 9th Sept,2026.The Scheme is subject to the necessary statutory and regulatory approvals of (i) the shareholders and creditors of RCVPL and NIPL and other parties to the Scheme, as may be directed by the Hon'ble National Company Law Tribunal ("NCLT"), (ii) the BSE Limited ("Stock Exchange" or "BSE") and (iii) any other contractual and regulatory approvals, permissions, consents, sanctions, exemption as may be required under applicable laws, regulations, guidelines in relation to the Scheme and as set out in the Scheme.

5 The other income includes nil (Previous year Rs. 909.99 lacs) towards Govt Grant and written back of unclaimed liabilities.

6 The Management is of the opinion that going concern basis of accounting is appropriate in view of high value order book, expected conversation of unbilled revenue in to billed/realisation by completing orders, step-up the recovery processes to collect the billed dues. Having regards to the above, the standalone financial statements for the quarter ended June 30, 2026 have been prepared on the basis that the Company will continue as a going concern. Further the Promoters of the Company has given a comfort Letter to provide continuous support to the Company , as and when required.

7 The Government of Gujarat has registered the Company as a viable sick unit and granted various relief and concessions under the government resolution dated September 11, 2017. The company was granted incentive under earlier incentive scheme viz " Special Incentive to Pioneer unit 1990-95" vide letters dt 08/11/1996 and 14/12/2000. The company has unutilized incentive of Rs.4,173.36 Lakhs as per letter dated 28/02/2020 from state government. The company has already till FY 2020-2021 recognized revenue of Rs1,210.39 Lakhs in the previous years of which amount of Rs.909.08 Lakhs had already been received in past. Over the years due to various reasons and non- receipt of balance amount, the Company had ceased to recognize any further income in its statement of profit and loss. There have been various deliberations , meetings and correspondences that have been taken place with the relevant Government officials and in view thereof ,there is a reasonable certainty that the company will receive pending amount for which claims are already submitted to the state government, therefore in the Previous year Rs. 362.75 lakhs (Current year Rs. Nil) had been accounted and grouped under the head Other income.

8 The company has only one business segment i.e. PVC Flooring/Leathercloth.

Place: - Mumbai

Date - 13th August, 2026

ROYAL CUSHION VINYL PRODUCTS LTD. MUMBAI

Royal Cushion Vinyl Products Limited

mshah

Mahesh Shah

Managing Director

00054351

MANEK & ASSOCIATES
CHARTERED ACCOUNTANTS
102, 1st Floor, 47 Avenue, Prarthana Samaj Road, Vile Parle (East), Mumbai - 400 057.

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Independent Auditor's Review Report on the unaudited quarter ended and year to date standalone financial results of **M/s.Royal Cushion Vinyl Products Limited** pursuant to the Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors,
M/s.Royal Cushion Vinyl Products Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial results of **M/S.ROYAL CUSHION VINYL PRODUCTS LIMITED** ("the Company") for the quarter ended **June 30, 2026** , (the "Statement") and the year to date results from 1st April 2026 to 30th June, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 , as amended (the " Listing Regulations")

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors at their respective meeting held on 12th August, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("IND AS 34") " Interim Financial Reporting" prescribed under Section 133 of the Companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015. Our responsibility is to express a conclusion on the Statement based on our review and other accounting principles generally accepted in India.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of company personnel, applying analytical and other review procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("IND AS") specified under Section 133 of the Companies Act, 2013, as amended, 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 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.

Material Uncertainty Related To Going Concern

5. We draw attention to Note. 6 to the unaudited standalone quarterly financial results, that the company has the net worth of negative Rs.4167.88 Lacs as on June 30, 2026. These events and conditions indicated a significant doubt on the Company's ability to continue as a going concern on the balance sheet date. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in the said note.

Our opinion is not modified in respect of this matter.

For **MANEK & ASSOCIATES**
Chartered Accountants
Firm's Registration No.:**126679W**

MANEK & ASSOCIATES CHARTERED ACCOUNTANTS FIRM No. 126679W MUMBAI-57.

MBDalal

(Mittul B Dalal)
Partner
Membership Number:**172676**
UDIN: **26172676XKDRQV8910**

MUMBAI
Dated: **August 13, 2026**