

# La Opala RG Limited

Date: May 30, 2026

To

The Secretary  
Listing Department  
**BSE Limited**

New Trading Ring, Rotunda Building  
P. J. Tower, Dalal Street, Fort  
Mumbai – 400 001  
**Scrip Code: 526947**

The Manager

Listing Department

**National Stock Exchange of India Limited**

Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400 051  
**Symbol: LAOPALA**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on May 30, 2026**

**Ref: Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015 (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015.**

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors at their duly convened meeting held today i.e. on Saturday, May 30, 2026, has inter-alia:

1. Considered and approved the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026, along with Statement of Assets and Liabilities and Cash Flow Statement for the period ended March 31, 2026.

The said Financial Results along with the Audit Report (with unmodified opinion) issued by M/s. Singhi & Co., Statutory Auditors of the Company and a declaration in accordance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 are enclosed herewith.

The abovementioned financial results will be published in the newspapers in the format prescribed under Regulation 47(1) of the SEBI (LODR) Regulations, 2015 in due course and will also be placed on the Company's website at [www.laopala.in](http://www.laopala.in).

2. Considered and recommended payment of Dividend of Rs. 5.00/-per equity share (250%) on 11,10,00,000 fully paid equity shares of face value of Rs. 2/- each for the financial year 2025-26, subject to the approval by the shareholders at the ensuing 39<sup>th</sup> Annual General Meeting ('AGM') of the Company.

The dividend, if approved, shall be paid on or after five days but before thirty days from the date of declaration by the Shareholders at the 39<sup>th</sup> AGM of the Company. The date of AGM and book closure date(s)/ record date for the purpose of dividend shall be informed in due course.

3. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, considered and approved the re-appointment of Ms. Suparna Chakrabortti (DIN: 07090308), who holds office as a Non-Executive Woman Independent Director of the Company till January 26, 2027, for a second term of five consecutive years commencing from January 27, 2027 up to January 26, 2032 after completion of her existing term on January 26, 2027, subject to the approval of the shareholders of the Company at the 39<sup>th</sup> AGM of the Company.



Eco Centre, 8th Floor, EM-4, Sector-V, Kolkata-700091

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CIN-L26101WB1987PLC042512

# La Opala RG Limited

The required details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is attached herewith as **Annexure - A**.

4. Based on the recommendation of the Audit Committee, the Board of Directors of the Company, considered and approved the re-appointment of M/s S. S. Kothari Mehta & Co. LLP, as Internal Auditors of the Company for the financial year 2026-27.

The required details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is attached herewith as **Annexure - B**.

The meeting of the Board commenced at 1:15 P.M. IST and concluded at 4:45 P.M. IST.

You are requested to take the above information on records.

Thanking you,

Yours faithfully,

For **La Opala RG Limited**

**(Jit Roy Choudhury)**  
**Company Secretary & Compliance Officer**

**Encl.: As above**



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# La Opala RG Limited

Annexure - A

## Re-appointment of Ms. Suparna Chakrabortti as a Non-Executive Woman Independent Director of the Company

| <u>Sl No.</u> | <u>Particulars</u>  | <u>Details</u>  |
|---------------|---|---|
| 1.            | Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise  | Re-appointment of Ms. Suparna Chakrabortti (DIN: 07090308) a Non- Executive Woman Independent Director of the Company.  |
| 2.            | Date of Appointment/re-appointment  | Re-appointment to take effect from January 27, 2027 for second term of five consecutive years, subject to the approval of the shareholders at the ensuing 39 <sup>th</sup> AGM of the Company.  |
| 3.            | Brief profile (in case of appointment)  | <p>Ms. Suparna Chakrabortti is a member of The Institute of Chartered Accountants of India. She holds Masters of Business Administration (major in Finance) Degree from Rutgers University, New Jersey, USA, a Master of Education Degree from Hunter College, City University of New York, USA. As an auditor, her experience includes the audit of MNCs like Bata India Ltd., PSU like units of MSTC Ltd under the Steel Ministry of India, banks including American Express as well as Charitable Trusts. As a financial consultant, she has been involved in evaluation of projects and economic viability studies.</p> <p>She has served on the Boards of Rydak Syndicate Ltd, Dhelakhat Tea Company Ltd, Genesis Exports Ltd in the capacity of Independent Director. She presently serves as an Independent Director on the Boards of Duroply Industries Limited, SKP Securities Ltd. and Twamev Construction and Infrastructure Limited contributing significantly to strengthening governance frameworks, fostering a culture of ethics and integrity, and promoting the implementation of robust and transparent systems and processes. Her approach is guided by a keen understanding of industry-specific challenges and a strong emphasis on adherence to the latest standards in accounting, auditing, compliance, and statutory disclosures.</p> |
| 4.            | Disclosure of relationships between directors (in case of appointment of a director)  | Ms. Suparna Chakrabortti is not related to any Director on the Board of the Company.  |
| 5.            | Confirmation in compliance with SEBI Master Circular and erstwhile SEBI Circular dated June 14, 2018 read along with Exchange Circulars dated June 20, 2018 (Affirmation that the person proposed to be appointed as Director is not debarred from holding office by virtue of any SEBI Order or any other authority) | Ms. Suparna Chakrabortti is not debarred from holding office of Director by virtue of any SEBI order or any other Adjudicating Authority.   |

# La Opala RG Limited

Annexure - B

## Re-appointment of Internal Auditors of the Company

| <u>Sl No.</u> | <u>Particulars</u>  | <u>Details</u>   |
|---------------|---|--|
| 1.            | Reason for change viz. <del>appointment, re-appointment, resignation, removal, death or otherwise</del> | Re- appointment of M/s S. S. Kothari Mehta & Co. LLP as the Internal Auditors of the Company   |
| 2.            | Date of <del>Appointment/</del> re-appointment  | Appointed on May 30, 2026 for the financial year 2026-27.  |
| 3.            | Brief profile (in case of appointment)  | M/s S. S. Kothari Mehta & Co. LLP brings over six decades of experience in the fields of Internal Audit, Management Audit, Statutory Audit, International and Domestic Taxation, Indirect Tax and Corporate Finance among other professional services. The firm has a strong presence in New Delhi and Kolkata supported by a robust domestic network of branches and Associates across India. |
| 4.            | Disclosure of relationships between directors (in case of appointment of a director)                    | Not applicable.  |

# La Opala RG Limited

Date: May 30, 2026

To

The Secretary  
Listing Department  
**BSE Limited**  
New Trading Ring, Rotunda Building  
P. J. Tower, Dalal Street, Fort  
Mumbai – 400 001  
**Scrip Code: 526947**

The Manager  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G Block  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400 051  
**Symbol: LAOPALA**

Dear Sir/Madam,

**Sub: Declaration for the Audit Report with Un-modified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2026 pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

With reference to the captioned subject, we hereby declare that the statutory auditors of our Company, M/s. Singhi & Co., Chartered Accountants, Kolkata (ICAI Firm Registration No.-302049E) have issued the Audit Report dated May 30, 2026 with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026 in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

You are requested to take the above information on record and oblige.

Thanking you,

Yours faithfully,

For La Opala RG Limited

**(Jit Roy Choudhury)**  
**Company Secretary & Compliance Officer**

Encl.: As above



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CIN-L26101WB1987PLC042512

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

### To the Board of Directors of La Opala RG Limited

#### Opinion

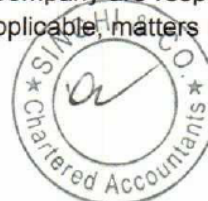
1. We have audited the accompanying annual financial results ('the Statement') of **La Opala RG Limited** ('the Company') for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - a. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
  - b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026, the statement of assets and liabilities as at March 31, 2026 and the statement of Cash flows for the year ended on that date

#### Basis for opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Annual Financial Results' 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 statements 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.

#### Management's Responsibilities for the Annual Financial Results

4. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are 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 Company in accordance with the Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the 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.
5. In preparing the statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using



the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

7. 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.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - (i) 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.
  - (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and Board of Directors.
  - (iv) Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - (v) Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is the magnitude of misstatements in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the statement of our work; and (ii) to evaluate the effect of any identified misstatements in the statement.



10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other matters

11. The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of the third quarter of the current and previous financial year respectively. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
12. The Statement dealt with by this report has been prepared for the express purpose of filing with Stock Exchanges. This Statement is based on and should be read with the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 30, 2026.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration Number: 302049E



*Giridhari Lal Choudhary*

**(Giridhari Lal Choudhary)**

Partner

Membership Number: 052112

**UDIN: 26052112UPXPW8832**

**Place:** Kolkata

**Date:** May 30, 2026

# La Opala RG Limited

Statement of Audited Financial Results for the Quarter and year ended 31st March, 2026

INR in Lakh

| Sr. No. | Particulars  | Quarter ended     |                   |                   | Year ended        |                   |
|---------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|         |  | 31st Mar 2026     | 31st Dec 2025     | 31st Mar 2025     | 31st Mar 2026     | 31st Mar 2025     |
|         |  | Audited           | Unaudited         | Audited           | Audited           | Audited           |
| 1       | Revenue from Operations  | 6,839.45          | 8,450.30          | 7,710.00          | 30,906.46         | 33,186.38         |
| 2       | Other Income   | 327.48            | 824.57            | 1,178.14          | 3,219.56          | 4,773.39          |
| 3       | <b>Total Income (1+2)</b>  | <b>7,166.93</b>   | <b>9,274.87</b>   | <b>8,888.14</b>   | <b>34,126.02</b>  | <b>37,959.77</b>  |
| 4       | <b>Expenses:</b>   |                   |                   |                   |                   |                   |
|         | (a) Cost of materials consumed   | 1,518.21          | 1,577.08          | 1,579.63          | 6,480.17          | 5,151.01          |
|         | (b) Purchases of Stock-in-Trade  | -                 | -                 | 75.27             | -                 | 75.27             |
|         | (c) Changes in Inventories of Finished goods, WIP and Stock-in-Trade         | (828.69)          | (14.14)           | (301.34)          | (1,920.24)        | 2,731.04          |
|         | (d) Employee benefits expense  | 1,404.64          | 1,482.91          | 1,390.83          | 5,816.16          | 6,319.90          |
|         | (e) Finance costs  | 101.83            | 139.47            | 122.11            | 488.96            | 526.65            |
|         | (f) Power and Fuel   | 1,299.84          | 1,275.76          | 1,224.34          | 5,296.76          | 4,275.69          |
|         | (g) Depreciation and amortization expenses                                   | 530.49            | 543.53            | 466.83            | 2,085.66          | 1,831.54          |
|         | (h) Other expenses   | 964.59            | 967.42            | 1,071.08          | 3,660.77          | 3,804.49          |
|         | <b>Total Expenses (4)</b>  | <b>4,990.91</b>   | <b>5,972.03</b>   | <b>5,628.75</b>   | <b>21,908.24</b>  | <b>24,715.59</b>  |
| 5       | <b>Profit/ (Loss) before exceptional and tax (3-4)</b>                       | <b>2,176.02</b>   | <b>3,302.84</b>   | <b>3,259.39</b>   | <b>12,217.78</b>  | <b>13,244.18</b>  |
| 6       | Exceptional items (Refer Note no. 5)   | -                 | 179.19            | -                 | 179.19            | -                 |
| 7       | <b>Profit/ (Loss) before tax (5-6)</b>                                       | <b>2,176.02</b>   | <b>3,123.65</b>   | <b>3,259.39</b>   | <b>12,038.59</b>  | <b>13,244.18</b>  |
| 8       | <b>Tax Expenses</b>  |                   |                   |                   |                   |                   |
|         | a) Current Tax   | 532.44            | 624.65            | 503.30            | 2,495.44          | 2,368.30          |
|         | b) Deferred Tax  | 26.96             | 98.82             | 186.73            | 312.90            | 1,217.36          |
|         | <b>Total Tax Expenses</b>  | <b>559.40</b>     | <b>723.47</b>     | <b>690.03</b>     | <b>2,808.34</b>   | <b>3,585.66</b>   |
| 9       | <b>Profit/(Loss) for the period (7-8)</b>                                    | <b>1,616.62</b>   | <b>2,400.18</b>   | <b>2,569.36</b>   | <b>9,230.25</b>   | <b>9,658.52</b>   |
| 10      | <b>Other Comprehensive Income</b>  |                   |                   |                   |                   |                   |
|         | Items that will not be reclassified to profit or loss                        |                   |                   |                   |                   |                   |
|         | Fair Value changes on Equity Instruments through other comprehensive income  | (1,234.66)        | (1,423.73)        | (3,579.94)        | (1,613.31)        | (2,423.41)        |
|         | Remeasurement of the defined benefit liability                               | 39.08             | 113.51            | (145.25)          | 101.89            | (101.39)          |
|         | Income tax relating to items that will not be reclassified to profit or loss | 166.72            | 175.03            | 548.49            | 205.06            | 1,250.89          |
|         | <b>Other Comprehensive Income (Net of tax)</b>                               | <b>(1,028.86)</b> | <b>(1,135.20)</b> | <b>(3,176.70)</b> | <b>(1,306.36)</b> | <b>(1,273.91)</b> |
| 11      | <b>Total Comprehensive Income for the period (9+10)</b>                      | <b>587.76</b>     | <b>1,264.99</b>   | <b>(607.34)</b>   | <b>7,923.89</b>   | <b>8,384.61</b>   |
| 12      | Paid up Equity Share Capital (Face Value Rs. 2/- each)                       | 2,220.00          | 2,220.00          | 2,220.00          | 2,220.00          | 2,220.00          |
| 13      | Other Equity   |                   |                   |                   | 79,816.00         | 80,217.12         |
| 14      | <b>Earnings per equity share (in Rs.) - Not annualized for Quarters</b>      |                   |                   |                   |                   |                   |
|         | (a) Basic  | 1.46              | 2.16              | 2.31              | 8.32              | 8.70              |
|         | (b) Diluted  | 1.46              | 2.16              | 2.31              | 8.32              | 8.70              |



LA OPALA

SOLITAIRE CRYSTAL™

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# La Opala RG Limited

## Notes to Audited Financial Results

- 1 The above audited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 30.05.2026
- 2 The audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.
- 3 The Board of Directors have recommended dividend of Rs. 5.00 per equity share (@250%) of the face value of Rs. 2 each for the financial year ended March 31, 2026 (subject to the approval of the Shareholders at the ensuing Annual General Meeting).
- 4 The Company mainly deals in one product - glass & glassware and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- 5 The Government of India implemented the New Labour Codes with effect from November 21,2025 and subsequently issued draft Rules and FAQs to facilitate assessment of the related financial impact. The Company has assessed the impact of the New Labour Codes and recognised total expenses of Rs. 179.19 lakhs during the year which is disclosed as Exceptional Item in the above results. The Management will continue to track and evaluate the impact of the rules notified by the Central/State Government post March 31,2026 and consider the appropriate accounting effect in the relevant period, as needed.
- 6 Income from Debt Mutual Fund, which is included in other income, for the quarter and year ended 31st March 2026 was lower by Rs 898.90 Lakhs and Rs 1046.12 Lakhs respectively as compared to the corresponding previous periods. The decline was primarily driven by mark-to-market impact on investments in Debt Mutual Fund during the quarter ended 31<sup>st</sup> March 2026 due to Geopolitical situation in the world. The funds were predominantly invested in highly rated short to medium - duration instruments.
- 7 Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever considered necessary.
- 8 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2026/ March 31, 2025 and the unaudited published year-to- date figures upto December 31, 2025 / December 31, 2024 respectively which were subject to limited review as required under the Listing Regulations.
- 9 Statement of Assets and Liabilities and Cash Flow Statement are annexed herewith.

Place : Kolkata  
Date 30.05.2026



  
AJIT JHUNJHUNWALA  
(Vice Chairman and Managing Director)  
DIN 00111872

# La Opala RG Limited

Audited Statement of Assets and Liabilities as at March 31, 2026

INR in Lakh

| Particulars   | As at            | As at            |
|---|------------------|------------------|
|   | Mar 31, 2026     | Mar 31, 2025     |
|   | Audited          | Audited          |
| <b>ASSETS</b>   |                  |                  |
| <b>1) Non current assets</b>                                  |                  |                  |
| a) Property, Plant & Equipment                                | 15,846.63        | 17,590.10        |
| b) Right to use assets  | 1,050.80         | 1,063.99         |
| c) Capital Work-in-Progress                                   | 165.25           | 577.27           |
| d) Intangible Assets  | 1.32             | 2.32             |
| e) <b>Financial Assets</b>                                    |                  |                  |
| Investments   | 7,183.47         | 8,796.78         |
| Other Financial Assets  | 541.82           | 501.41           |
| f) Income tax assets (Net)                                    | 99.95            | 117.16           |
| g) Other Non Current Assets                                   | 11.11            | 21.56            |
| <b>Total Non Current Assets</b>                               | <b>24,900.35</b> | <b>28,670.59</b> |
| <b>2) Current assets</b>                                      |                  |                  |
| a) Inventories  | 8,998.11         | 7,064.18         |
| b) <b>Financial Assets</b>                                    |                  |                  |
| Investments   | 52,095.57        | 51,089.63        |
| Trade Receivables   | 2,981.52         | 2,867.90         |
| Cash & Cash Equivalents                                       | 10.55            | 9.69             |
| Bank balances other than above                                | 61.89            | 51.99            |
| Other Financial Assets  | 307.35           | 160.52           |
| c) Other Current Assets                                       | 102.84           | 200.91           |
| <b>Total Current Assets</b>                                   | <b>64,557.83</b> | <b>61,444.82</b> |
| <b>Total Assets</b>   | <b>89,458.18</b> | <b>90,115.41</b> |
| <b>EQUITY AND LIABILITIES</b>                                 |                  |                  |
| <b>Equity</b>   |                  |                  |
| a) Equity Share Capital                                       | 2,220.00         | 2,220.00         |
| b) Other Equity   | 79,816.00        | 80,217.12        |
| <b>Total Equity</b>   | <b>82,036.00</b> | <b>82,437.12</b> |
| <b>Liabilities</b>  |                  |                  |
| <b>1) Non-Current Liabilities</b>                             |                  |                  |
| a) <b>Financial Liabilities</b>                               |                  |                  |
| Borrowings  | -                | 277.78           |
| Lease liabilities   | 49.63            | 49.63            |
| Other Financial Liabilities                                   | 255.50           | 302.31           |
| b) Provisions   | 83.34            | 31.59            |
| c) Deferred Tax Liabilities (Net)                             | 3,754.27         | 3,646.43         |
| <b>Total Non-Current Liabilities</b>                          | <b>4,142.74</b>  | <b>4,307.74</b>  |
| <b>2) Current Liabilities</b>                                 |                  |                  |
| a) <b>Financial Liabilities</b>                               |                  |                  |
| Borrowings  | 829.29           | 750.05           |
| Lease liabilities   | 4.72             | 4.72             |
| <b>Trade Payables</b>   |                  |                  |
| Total Outstanding dues of Micro and Small Enterprises         | 237.70           | 241.65           |
| Total Outstanding dues other than Micro and Small Enterprises | 636.72           | 531.22           |
| Other Financial Liabilities                                   | 701.74           | 940.46           |
| b) Contract Liabilities                                       | 82.53            | 81.25            |
| c) Other Current Liabilities                                  | 408.48           | 445.87           |
| d) Provisions   | 178.69           | 125.92           |
| e) Current Tax Liabilities (net)                              | 199.57           | 249.41           |
| <b>Total Current Liabilities</b>                              | <b>3,279.44</b>  | <b>3,370.55</b>  |
| <b>Total Liabilities</b>                                      | <b>7,422.18</b>  | <b>7,678.29</b>  |
| <b>Total Equity and Liabilities</b>                           | <b>89,458.18</b> | <b>90,115.41</b> |

# La Opala RG Limited

Cash Flow Statement for the year ended 31st March 2026

| Sr. No.  | Particulars   | INR in Lakh        |                    |
|----------|---|--------------------|--------------------|
|          |   | For the year ended |                    |
|          |   | 31st March, 2026   | 31st March, 2025   |
| <b>A</b> | <b>Cash Flow from Operating Activities</b>                              |                    |                    |
|          | Profit before Tax   | 12,038.59          | 13,244.18          |
|          | <b>Adjustment for :</b>   |                    |                    |
|          | Depreciation and amortisation expense                                   | 2,085.66           | 1,831.54           |
|          | Loss Allowance on trade receivables written back                        | 1.63               | 4.20               |
|          | Bads Debt Written Off   | 54.51              | -                  |
|          | (Gain)/Loss on disposal of property, plant and equipment                | 4.28               | (301.51)           |
|          | Interest Income   | (47.78)            | (46.44)            |
|          | Finance costs   | 488.96             | 526.65             |
|          | Liability no longer required written back                               | (22.89)            | (144.40)           |
|          | (Gain)/Loss on Redemption of Current Investment                         | (869.03)           | (381.93)           |
|          | (Gain)/Loss on Investments measured at fair value through Profit & Loss | (2,219.80)         | (3,753.02)         |
|          | <b>Operating Profit before working capital changes</b>                  | <b>11,514.13</b>   | <b>10,979.27</b>   |
|          | <b>Adjustment for working capital</b>                                   |                    |                    |
|          | (Increase)/Decrease in Inventories                                      | (1,933.93)         | 2,970.31           |
|          | (Increase)/Decrease in Trade Receivables                                | (169.76)           | (417.50)           |
|          | (Increase)/Decrease in Other Financial & Other Assets                   | (78.54)            | (6.40)             |
|          | Increase/(Decrease) in Trade Payable                                    | 101.56             | (95.38)            |
|          | Increase/(Decrease) in Other Financial Liability & Other liabilities    | (350.75)           | (18.00)            |
|          | Increase/(Decrease) in Provision  | 206.41             | (30.43)            |
|          | <b>Cash generated from operating activities</b>                         | <b>9,289.12</b>    | <b>13,381.87</b>   |
|          | Income Taxes paid (net)   | (2,528.07)         | (2,160.96)         |
|          | <b>Net Cash generated from Operating activities - A</b>                 | <b>6,761.05</b>    | <b>11,220.91</b>   |
| <b>B</b> | <b>Cash flow from Investing activities</b>                              |                    |                    |
|          | Purchase of Property, Plant and Equipment & Intangible Assets           | (128.09)           | (1,506.12)         |
|          | Purchase of Investments   | (6,399.69)         | (10,899.46)        |
|          | Sale of Investments   | 8,482.57           | 11,535.97          |
|          | Sale of Property, Plant and Equipment                                   | 259.82             | 581.17             |
|          | Capital subsidy received  | -                  | 500.00             |
|          | Interest Received   | 47.60              | 43.35              |
|          | <b>Net cash from investing activities - B</b>                           | <b>2,262.21</b>    | <b>254.91</b>      |
| <b>C</b> | <b>Cash flow from Financing activities</b>                              |                    |                    |
|          | Proceeds/ (Repayment) of Long term Borrowings                           | (277.78)           | (277.78)           |
|          | Proceeds/ (Repayment) of Short term Borrowings (Net)                    | 79.24              | 431.44             |
|          | Finance costs   | (484.23)           | (521.92)           |
|          | Payment of Interest on Lease Liability                                  | (4.73)             | (4.73)             |
|          | Dividend  | (8,334.90)         | (11,113.48)        |
|          | <b>Net Cash (used in) Financing activities - C</b>                      | <b>(9,022.40)</b>  | <b>(11,486.47)</b> |
|          | <b>Net Increase/(Decrease) in cash or cash equivalents (A+B+C)</b>      | <b>0.86</b>        | <b>(10.65)</b>     |
|          | Cash and Cash Equivalents at the beginning of the financial year        | 9.69               | 20.34              |
|          | <b>Cash and Cash Equivalents at the end of the year</b>                 | <b>10.55</b>       | <b>9.69</b>        |

Note: The above Statement of Cash Flows Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

Place : Kolkata  
Date: 30.05.2026



LA OPALA

Divya  
from LA OPALA

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