



REDTAPE LIMITED

Registered Office

Plot No. 08, Sector 90, Noida, Gautam
Buddha Nagar, Uttar Pradesh - 201305 India
Tel : +91 120 6994444 | +91 120 6994400
CIN : L74101UP2021PLC156659
Web : www.redtape.com
E-mail : info@redtapeindia.com

6th December, 2025

To,
National Stock Exchange of India Limited (NSE)
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400051

Ref: Email dated 5th December, 2025 (1:05 PM)

Sub:- Resubmission of Financial Results for the Quarter and Half Year ended
September 30, 2025 in Machine Readable Form / Legible copy

Dear Sir/Madam,

We would like to humbly submit with reference to the abovementioned subject in relation to your observation pursuant to Financial Results for the period ended September 30, 2025 are not in Machine Readable Form / Legible copy.

Kindly note that we are submitting the same in Machine Readable Form / Legible copy. Further note that there is no change in financial figures as submitted earlier, for the Quarter and Half Year ended September 30, 2025.

We, therefore, request your good office, kindly consider & take note of our explanation on the abovementioned observations on records and oblige.

Thanks & Regards

For REDTAPE Limited

Akhilendra Bahadur Singh
Company Secretary & Compliance Officer

Works

- C-4, 5, 36, 37, Sector - 59, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301 Tel : +91 120 4263193
- Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao, Uttar Pradesh - 209801 Tel : +91 73111 70114



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November 14, 2025

BSE Limited

1st Floor, New Trading Ring
Rotunda Building
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 543957

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor
Plot no. C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai 400 051

NSE Symbol: REDTAPE

pSub: Outcome of Board Meeting

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

Dear Sir/Ma'am,

In continuation to our letter dated November 06, 2025, and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we would like to inform you that the Board of Directors of the Company has, at its meeting held today, i.e. November 14, 2025, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the 2nd Quarter and half year ended on September 30, 2025.

The said Financial Results were duly reviewed and recommended by the Audit Committee in its meeting held today, i.e. November 14, 2025.

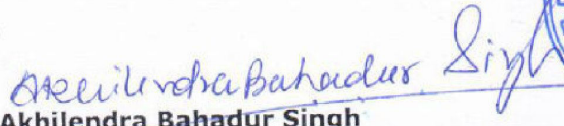
The Unaudited Financial Results (Standalone and Consolidated) for the 2nd Quarter and half year ended on September 30, 2025, along with limited review report of Auditors is attached herewith. The results will be published in the newspapers in terms of Regulation 47 of the SEBI (LODR) Regulations, 2015 in due course and will also be placed on the website of the Company.

The meeting of the Board of Directors commenced at 1:25 P.M. and concluded at 1:55 P.M.

This is for your kind information and record please.

Thanking you,

Yours faithfully,
For **REDTAPE Limited**


Akhilendra Bahadur Singh
Company Secretary & Compliance Officer



Encl: a/a

Works

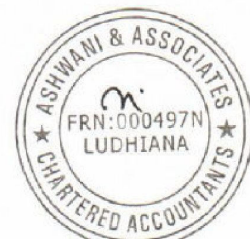
- C-4, 5, 36, 37, Sector - 59, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301 Tel : +91 120 4263193
- Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao, Uttar Pradesh - 209801 Tel : +91 73111 70114

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company for the Quarter and Half year ended 30th September, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
REDTAPE Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s REDTAPE Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Parent's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in 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 Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes unaudited financial results of the following entities:

Subsidiary Companies

- i. Redtape Bangla Limited
- ii. Redtape HK Limited
- iii. Redtape London Limited (Step down subsidiary – Wholly Owned Subsidiary of Redtape HK Limited)
- iv. Redtape (Quanzhou) Sports Goods Co. Limited (Step down subsidiary – Wholly Owned Subsidiary of Redtape HK Limited)

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

6. Emphasis of Matter

We draw attention to Note 3 to the accompanying Statement, describing the Search operations carried out by the Income tax authorities at certain premises of the Parent Company, residences of some of its Directors and also residences of some of its employees in September 2025. Pending completion of the search proceedings, the consequent impact on the consolidated financial results for the quarter and half year ended 30th September 2025, if any, is currently not ascertainable. Our conclusion is not modified in respect of this matter.

7. Other Matters

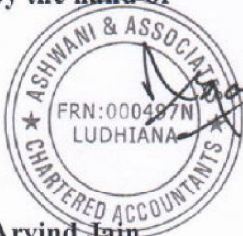
- (i) The Statement, includes the interim financial results and other financial information of subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 678 lakh as at 30th September 2025, total revenues from operations of Rs. 96 lakh and Rs. 221 lakh for the quarter and half year ended 30th September 2025 respectively, total net profit /(loss) after tax of Rs. (42) lakh and Rs. (113) lakh for the quarter and half year ended 30th September 2025 respectively, total comprehensive income of Rs. (70) lakh and Rs. (140) lakh for the quarter and half year ended 30th September 2025 respectively and net cash flow of Rs. 208 lakh for six months ended 30th September 2025, as considered in the Statement. According to the information and explanations given to us by the management, these interim financial results and other financial information which are approved and certified by the management and other financial information are not material to the Group.



- (ii) The subsidiaries are located outside India whose financial results and other information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been provided by the management of subsidiaries under generally accepted auditing standards applicable in their respective countries. The Company's management has converted the interim financial results/information of such subsidiaries located outside India from accounting principles generally accepted in India and is based on the management certified financial statements & Financial information. The conversion adjustments in case of unaudited subsidiaries are prepared by the management of the Company and reviewed by us.

Our conclusion on the statements is not modified in respect of the above matters.

For Ashwani & Associates
Chartered Accountants
Firm Registration No.: 000497N
by the hand of



Arvind Jain
Partner

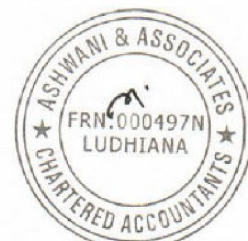
M. No.: 097549
UDIN: 25097549BMG0NR7304

Place: Noida
Dated: 14.11.2025

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company for the Quarter and Half year ended 30th September, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
REDTAPE Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s REDTAPE Limited** (the "Company") for the quarter and half year ended 30th September, 2025 (the "Statement") 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 (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in 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 Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

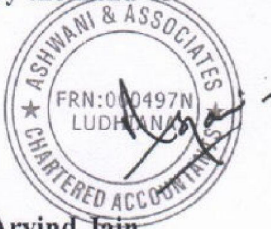


5. Emphasis of Matter

We draw attention to Note 3 to the accompanying Statement, describing the Search operations carried out by the Income tax authorities at certain premises of the Company, residences of some Directors and also residences of some employees in September 2025. Pending completion of the search proceedings, the consequent impact on the standalone financial results for the quarter and half year ended 30th September 2025, if any, is currently not ascertainable.

Our conclusion is not modified in respect of this matter.

For Ashwani & Associates
Chartered Accountants
Firm Registration No.: 000497N
by the hand of



Arvind Jain

Partner

M. No.: 097549

UDIN: 25097549BMG&N&8519

Place: Noida

Dated: 14.11.2025

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

| Sr. No. | Particulars | Standalone | | | | Consolidated | | | |
|-------------|---|---|----------------------------|---|----------------------------|---|----------------------------|---|----------------------------|
| | | Quarter Ended 30.09.2025 (Un-audited) | 30.09.2024 (Un-audited) | Half Year Ended 30.09.2025 (Un-audited) | 30.09.2024 (Un-audited) | Quarter Ended 30.09.2025 (Un-audited) | 30.09.2024 (Un-audited) | Half Year Ended 30.09.2025 (Un-audited) | 30.09.2024 (Un-audited) |
| I | Revenue from Operations | 49141 | 46306 | 95457 | 84539 | 49141 | 46306 | 95457 | 84539 |
| II | Other Income | 909 | 86 | 186 | 571 | 909 | 86 | 186 | 571 |
| III | Total Income (I+II) | 50040 | 46392 | 95643 | 85110 | 50040 | 46392 | 95643 | 85110 |
| IV | Expenses: | | | | | | | | |
| a | Cost of material consumed | 1418 | 1400 | 2818 | 2679 | 1418 | 1400 | 2818 | 2679 |
| b | Purchase of Stock-in-trade | 26110 | 27504 | 48814 | 52436 | 26110 | 27504 | 48814 | 52436 |
| c | Change in inventories of finished goods, work-in-progress and stock-in-trade | 2465 | 821 | 3306 | 6942 | 2465 | 821 | 3306 | 6942 |
| d | Employee Benefit Expenses | 2977 | 2942 | 5919 | 5759 | 2977 | 2942 | 5919 | 5759 |
| e | Finance Costs | 1878 | 1158 | 3516 | 2198 | 1878 | 1158 | 3516 | 2198 |
| f | Depreciation and amortization expenses | 2164 | 2098 | 4362 | 3944 | 2164 | 2098 | 4362 | 3944 |
| g | Other Expenses | 8653 | 11866 | 10102 | 10741 | 8653 | 11866 | 10102 | 10741 |
| h | Total Expenses (IV) | 45885 | 42269 | 88154 | 78515 | 45885 | 42269 | 88154 | 78515 |
| V | Profit / (loss) before exceptional items and tax (III-IV) | 4219 | 4942 | 9689 | 7695 | 4219 | 4942 | 9689 | 7695 |
| VI | Exceptional items | | | | | | | | |
| VII | Share of Profit / (Loss) of Associates and Joint Ventures | | | | | | | | |
| VIII | Profit / (loss) before tax (V+VI) | 4219 | 4942 | 9689 | 7695 | 4219 | 4942 | 9689 | 7695 |
| IX | Tax Expenses | 1196 | 1734 | 2430 | 2143 | 1196 | 1734 | 2430 | 2143 |
| X | (1) Current Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (2) Earlier Years Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (3) Deferred Tax | 2796 | 3591 | 6727 | 5619 | 2796 | 3591 | 6727 | 5619 |
| | Profit for the period (VIII-IX) | 3023 | 3208 | 7259 | 5576 | 3023 | 3208 | 7259 | 5576 |
| | Other comprehensive income, net of income tax | | | | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | | | | |
| | (a) Remeasurement gain/(loss) of defined benefit obligation (net of taxes) | (4) | (3) | (7) | (10) | (4) | (3) | (7) | (10) |
| | Items that will be reclassified to profit or loss | | | | | | | | |
| | (b) Net movement in effective portion of cash flow hedge reserve (net of taxes) | 363 | (96) | 267 | 60 | 363 | (96) | 267 | 60 |
| | (c) Exchange differences on translating the financial statements of a foreign operation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Other comprehensive income for the period (X-XI) | 359 | (96) | 267 | 60 | 359 | (96) | 267 | 60 |
| XI | Total Comprehensive Income for the period (X+XII) | 3382 | 3112 | 7526 | 5636 | 3382 | 3112 | 7526 | 5636 |
| XII | Profit on Equity Shares Capital (Face Value of Rs. 2 each) | 1156 | 1156 | 2312 | 2312 | 1156 | 1156 | 2312 | 2312 |
| XIII | Other Equity Reserves | | | | | | | | |
| XIV | Earning Per Share (EPS) | 0.51 | 0.71 | 1.22 | 1.02 | 0.51 | 0.71 | 1.22 | 1.02 |
| (b) Diluted | | 0.51 | 0.71 | 1.22 | 1.02 | 0.51 | 0.71 | 1.22 | 1.02 |

NOTES:

- The above Standalone and Consolidated Ind AS Financial Results have been reviewed by Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14th November 2025.
- The financial results of the Company have been reviewed by the Statutory Auditors and prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("The Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The Statutory Auditors have expressed an unmodified opinion on these results.
- The Income-Tax authorities (the department) had conducted search u/s 132 of the Income Tax Act, 1961 during the month of September 2025 at some of the premises, plant, residences of some of the Directors and also residences of few of the employees of the Company. The Company extended full cooperation to the Income tax officials during the search and provided required details, clarifications, and documents. As on the date of issuance of these financial results, the Company has not received any written communication from the department regarding the outcome of the search, therefore, the consequent impact on the financial results, if any, is not ascertainable. The Management, after considering all available records and facts known to it, is of the view that there is no material adverse impact on the financial position of the company and no material adjustments are required to these financial results for the quarter and half year ended 30th September 2025 in this regard.
- The main business of the Company is retailing/ trading of merchandise which primarily consist of apparels and footwear. All other operating activities of the Company are incidental to its main business. Accordingly, the Company has only one identifiable segment reportable under Ind AS 108 "Operating Segment". The chief operational decision maker monitors the operating results of the entity's business for the purpose of making decisions about resource allocation and performance assessment.
- On 5th Feb. 2025, the Company had issued 414,65,700 fully paid-up Bonus Equity Shares of Rs. 2/- each in the ratio of 3:1 to the eligible members of the Company by capitalizing Rs. 81,92,11,400/- out of General Reserve of the Company. As a result of the bonus issue, the paid-up capital of the Company stands increased to Rs. 10,56,15,200/- from Rs. 27,64,03,800/-. This has been considered for calculating weighted average number of equity shares for all comparative periods presented as per "IND AS 33 (Earnings per Share)". In line with the above, EPS (Basic and diluted) have been adjusted for all periods presented. EPS without adjusting for bonus shares would have been as under.

| Sr. No. | Particulars | Standalone | | | | Consolidated | | | |
|---------|--|-----------------------------|------------|-------------------------------|------------|-----------------------------|------------|-------------------------------|------------|
| | | Quarter Ended 30.09.2025 | 30.09.2024 | Half Year Ended 30.09.2025 | 30.09.2024 | Quarter Ended 30.09.2025 | 30.09.2024 | Half Year Ended 30.09.2025 | 30.09.2024 |
| | Earnings per equity share before Bonus share | 2.02 | 2.84 | 4.87 | 4.07 | 1.99 | 2.79 | 4.79 | 4.03 |
| | Basic (in Rs.) | 2.02 | 2.84 | 4.87 | 4.07 | 1.99 | 2.79 | 4.79 | 4.03 |
| | Diluted (in Rs.) | 2.02 | 2.84 | 4.87 | 4.07 | 1.99 | 2.79 | 4.79 | 4.03 |

Figures for the previous period/year have been regrouped/rearranged wherever necessary to make them comparable with current period figures.

FOR & ON BEHALF OF BOARD OF DIRECTORS

Asstt. Verma
(Whole Time Director)
DIN: 01420434



REDTAPE LIMITED
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2025

| | | (Rs. In Lakhs) | | | |
|------------|--|-----------------|---------------|-----------------|---------------|
| Sr. No. | Particulars | Standalone | | Consolidated | |
| | | Half Year Ended | | Half Year Ended | |
| | | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| (A) | CASH FROM OPERATING ACTIVITIES | | | | |
| | Net profit before tax | 9161 | 7696 | 9048 | 7648 |
| | Adjustments for | | | | |
| | Add : | | | | |
| | Net loss on investment | 0 | 0 | 0 | 0 |
| | (Profit)/Loss on sale of Property, Plant & Equipment | 18 | (16) | 18 | (16) |
| | Depreciation & amortisation Expenses | 4263 | 3944 | 4284 | 3982 |
| | Finance cost & income (net) | 3464 | 2161 | 3468 | 2165 |
| | Expected Credit Loss | 48 | 0 | 48 | 0 |
| | Dividend Received from Redtape Bangla Limited | 0 | 0 | 0 | 0 |
| | Unrealised foreign exchange (gain)/loss on foreign currency rate fluctuation | (1482) | (193) | (1482) | (193) |
| | | 6311 | 5896 | 6336 | 5938 |
| | Less : | | | | |
| | Ceaser of Lease Liability | 484 | 86 | 484 | 86 |
| | Operating Profit before Working Capital Changes | 14988 | 13506 | 14900 | 13500 |
| | Adjustments For | | | | |
| | (Increase)/Decrease in Trade & other Receivables | (9303) | (8619) | (9123) | (8673) |
| | (Increase)/Decrease in Inventory | 4488 | (9292) | 4531 | (9845) |
| | Increase/(Decrease) in Trade Payables | (20761) | 3664 | (21148) | 3665 |
| | (Increase)/Decrease in Others | 1536 | 1181 | 1485 | 1213 |
| | Cash Generated from Operations | (9050) | 440 | (9355) | (140) |
| | Direct Taxes Paid | (3064) | (2442) | (3046) | (2442) |
| | Cash flow before extra ordinary items | (12114) | (2002) | (12401) | (2582) |
| | Net Cash generated from Operating Activity | (12114) | (2002) | (12401) | (2582) |
| (B) | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Purchase of Property, Plant & Equipment | (4381) | (3836) | (4381) | (3836) |
| | Sales of Property, Plant & Equipment | 58 | 74 | 58 | 45 |
| | Interest & Other Income Received | 11 | 0 | 11 | 0 |
| | Dividend Received from Redtape Bangla Limited | 0 | 0 | 0 | 0 |
| | (Purchase)/Sale of Investment | 0 | (1) | 0 | (1) |
| | Loans and Advances to Related Parties | 0 | 0 | 0 | 0 |
| | Bank balances not considered as cash and cash equivalents: | | | | |
| | (Increase)/Decrease in deposit with banks, having original maturity more than three months but less than twelve months | (88) | 0 | (88) | 0 |
| | Earmarked balances with banks (unpaid dividend) | (1385) | 0 | (1385) | 0 |
| | Earmarked balances with banks (CSR) | (141) | 0 | (141) | 0 |
| | Net Cash used in Investing Activities | (5926) | (3763) | (5926) | (3792) |
| (C) | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Dividend Paid | 0 | 0 | 0 | 0 |
| | Net Repayment of Proceeds from Long Term Borrowings | 577 | 1342 | 577 | 1342 |
| | Net Proceeds from Short Term Loan Borrowings | 22375 | 7381 | 22607 | 7381 |
| | Lease Repayment | (2888) | (2631) | (2895) | (2616) |
| | Finance cost | (2113) | (827) | (2116) | (827) |
| | Net cash used in financing activities | 17951 | 5265 | 18173 | 5280 |
| | Net Increase/(Decrease) in Cash & Equivalents | (89) | (500) | (155) | (1094) |
| | Cash & Equivalents at the beginning of the year | 1065 | 821 | 1369 | 2232 |
| | Effect of exchange rate on translation of foreign currency cash and cash equivalents | 0 | 0 | (30) | 0 |
| | Cash & Equivalents at the end of the year | 976 | 321 | 1184 | 1138 |



REDTAPE LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. in Lakh)

| | Particulars | Standalone | | Consolidated | |
|-------------------------------|--|---------------|----------------|---------------|----------------|
| | | As at | As at Year end | As at | As at Year end |
| | | 30.09.2025 | 31.03.2025 | 30.09.2025 | 31.03.2025 |
| | | (Un-audited) | (Audited) | (Un-audited) | (Audited) |
| ASSETS | | | | | |
| 1 | Non-current assets | | | | |
| a | Property, Plant and Equipment | 44200 | 38050 | 44286 | 38146 |
| b | Capital work-in-progress | 860 | 4603 | 860 | 4603 |
| c | Right of Use Assets | 29655 | 32625 | 29661 | 32638 |
| d | Other Intangible assets | 911 | 920 | 911 | 920 |
| e | Intangible assets under development | 8 | 26 | 8 | 26 |
| f | Financial Assets: | | | | |
| i. | Investments | 43 | 43 | 0 | 0 |
| ii. | Others financial assets | 1144 | 1064 | 1144 | 1064 |
| g | Deferred tax assets (Net) | 0 | 3 | 0 | 11 |
| h | Other non-current assets | 216 | 165 | 217 | 165 |
| | Total non-current assets | 77037 | 77499 | 77087 | 77573 |
| 2 | Current assets | | | | |
| a | Inventories | 117265 | 121752 | 117549 | 122080 |
| b | Financial Assets: | | | | |
| i. | Trade receivables | 19906 | 11113 | 19869 | 11240 |
| ii. | Cash and cash equivalents | 976 | 1065 | 1184 | 1369 |
| iii. | Other Bank Balances | 1702 | 88 | 1702 | 88 |
| iv. | Others financial current assets | 1422 | 590 | 1072 | 304 |
| c | Current tax assets (Net) | 424 | 0 | 406 | 0 |
| d | Other current assets | 10138 | 9749 | 10204 | 9767 |
| | Total current assets | 151833 | 144357 | 151986 | 144848 |
| | TOTAL ASSETS | 228870 | 221856 | 229073 | 222421 |
| EQUITY AND LIABILITIES | | | | | |
| | Equity | | | | |
| a) | Equity Share Capital | 11056 | 11056 | 11056 | 11056 |
| b) | Other Equity | 74742 | 67755 | 74675 | 67828 |
| | Total Equity | 85798 | 78811 | 85731 | 78884 |
| | LIABILITIES | | | | |
| 1 | Non-current liabilities | | | | |
| a | Financial Liabilities | | | | |
| i. | Borrowings | 2045 | 1468 | 2045 | 1468 |
| ii. | Lease Liabilities | 29598 | 32397 | 29605 | 32397 |
| b | Provisions | 488 | 457 | 488 | 480 |
| c | Deferred tax liabilities (Net) | 89 | 0 | 81 | 0 |
| | Total Non-current liabilities | 32220 | 34322 | 32219 | 34345 |
| 2 | Current liabilities | | | | |
| a | Financial Liabilities | | | | |
| i. | Borrowings | 57500 | 35125 | 57732 | 35125 |
| ii. | Lease Liabilities | 3568 | 3369 | 3568 | 3382 |
| iii. | Trade Payables | | | | |
| a. | Micro enterprises and Small enterprises | 3621 | 2928 | 3621 | 2928 |
| b. | Other than Micro enterprises and Small enterprises | 25434 | 47090 | 25460 | 47503 |
| iv. | Other financial liabilities | 18573 | 18770 | 18573 | 18790 |
| b | Other current liabilities | 1968 | 1088 | 1981 | 1111 |
| c | Provisions | 188 | 143 | 188 | 143 |
| d | Current tax liabilities (Net) | 0 | 210 | 0 | 210 |
| | Total Current liabilities | 110852 | 108723 | 111123 | 109192 |
| | TOTAL EQUITY AND LIABILITIES | 228870 | 221856 | 229073 | 222421 |

