



RUPA & COMPANY LIMITED

Date: February 12, 2026

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai - 400 001

Ref: NSE Symbol- RUPA / BSE Scrip Code- 533552

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Outcome of Board Meeting held on February 12, 2026

Dear Sir/ Madam,

We hereby inform that the Board of Directors of Rupa & Company Limited ('the Company') at their Meeting held today, has *inter-alia*, transacted the following business:

- i. Considered and approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and nine months ended December 31, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

The said Unaudited (Standalone and Consolidated) Financial Results along with the Limited Review Reports issued by M/s. Singhi & Co., Statutory Auditors of the Company are enclosed herewith.

We further inform that M/s. Singhi & Co., Statutory Auditors of the Company, have informed the Company that they were unable to generate the Unique Document Identification Number (UDIN) in respect of the aforesaid Limited Review Reports due to technical issues being faced on the ICAI portal. Accordingly, the Limited Review Reports are being submitted without mentioning the UDIN.

- ii. Accepted the resignation of Mr. Sumit Jaiswal as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from close of business hours on February 28, 2026.

The resignation letter as received from Mr. Sumit Jaiswal along with the details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herein.

- iii. Considered and approved pursuant to Regulation 30(5) of SEBI Listing Regulations, the list of Key Managerial Personnels, who are authorized to determine materiality of an event or information and the revised list of KMP who are authorized to make disclosures to the Stock Exchange(s), with effect from March 01, 2026:



RUPA & COMPANY LIMITED

Authority for determination of materiality: The following Key Managerial Personnels of the Company are severally authorised to determine materiality of an event or information as required under Regulation 30 of SEBI Listing Regulations:

Name	Designation	Contact Details
Mr. Kunj Bihari Agarwal	Managing Director	kba@rupa.co.in +91 33 40573100
Mr. Ramesh Agarwal	Whole-time Director	ramesh@rupa.co.in +91 33 40573100
Mr. Mukesh Agarwal	Whole-time Director	mukesh@rupa.co.in +91 33 40573100
Mr. Vikash Agarwal	Whole-time Director	vikash@rupa.co.in +91 33 40573100

Authority for disclosure: In addition to the above, Mr. Sumit Khowala, Chief Financial Officer of the Company (Email Id: sumit.khowala@rupa.co.in; Phone No.: +91-33 40573100), is severally authorized, along with the aforesaid Key Managerial Personnel, to make disclosures to the Stock Exchange(s) pursuant to Regulation 30 of the SEBI Listing Regulations.

The meeting of Board of Directors commenced at 2:45 p.m. (IST) and concluded at 4:55 p.m. (IST).

The aforesaid information is also being made available on the Company's website at www.rupa.co.in.

Kindly take the same on record.

Thanking you.

Yours faithfully,
For Rupa & Company Limited

Sumit Jaiswal
Company Secretary & Compliance Officer

Encl: As Above



RUPA & COMPANY LIMITED

Details as required under Regulation 30 of SEBI Listing Regulations read with SEBI's Master circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

1.	Reason for change viz. appointment , resignation, removal , death or otherwise	Resignation of Mr. Sumit Jaiswal from the position of Company Secretary & Compliance Officer of the Company to pursue a new opportunity outside the organisation.
2.	Date of appointment /cessation (as applicable) & term of appointment	Cessation w.e.f. close of business hours on Saturday, February 28, 2026.
3.	Brief profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

To

The Board of Directors
Rupa & Company Limited
1, Ho Chi Minh Sarani,
Kolkata - 700 071

Subject: Resignation from the Position of Company Secretary & Compliance Officer

Dear Members of the Board,

I hereby tender my resignation from the position of Company Secretary & Compliance Officer of Rupa & Company Limited in order to pursue a new professional opportunity outside the organisation. I request that my resignation be accepted and that my last working day be considered as 28th February, 2026, or such earlier date as may be approved by the Board.

I sincerely express my gratitude to the Board for the trust, guidance, and support extended to me during my tenure with the Company. The experience gained during my tenure has been valuable to my professional growth. I confirm that there is no material reason for my resignation other than the one stated above.

I shall extend my full cooperation during the notice period to ensure a smooth and orderly transition of responsibilities.

I take this opportunity to wish the Company continued growth and success in the years ahead.

Thanking you.

Yours faithfully,

Sumit Jaiswal

Sumit Jaiswal
Company Secretary & Compliance Officer
Rupa & Company Limited

Date: 31.12.2025

Place: Kolkata

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Rupa & Company Limited for the quarter and nine months ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Rupa & Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Rupa & Company Limited** ('the Company') for the quarter and nine months ended December 31, 2025 together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation')
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on February 12, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E



Shrenik Mehta
(Shrenik Mehta)

Partner
Membership No. 063769

UDIN:

Place: Kolkata
Dated: February 12, 2026

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2025 Unaudited	September 30 2025 Unaudited	December 31 2024 Unaudited	December 31 2025 Unaudited	December 31 2024 Unaudited	March 31 2025 Audited
1	a) Sales of Products and Services	31,206.44	31,889.92	31,424.13	81,321.72	81,026.43	1,22,192.89
	b) Other Operating Income	153.23	121.50	4.34	399.47	426.17	525.60
	Revenue from Operations [1(a) + 1(b)]	31,359.67	32,011.42	31,428.47	81,721.19	81,452.60	1,22,718.49
	c) Other Income	565.90	563.56	435.18	1,656.38	1,332.29	1,759.89
	Total Income [1(a) to 1(c)]	31,925.57	32,574.98	31,863.65	83,377.57	82,784.89	1,24,478.38
2	Expenses						
	a) Cost of Materials consumed	13,491.78	13,777.71	11,515.91	40,061.41	44,816.22	60,176.54
	b) Purchases of Stock-in-Trade	179.93	246.64	153.86	721.44	423.00	575.90
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2,848.54	1,295.84	3,827.55	(4,427.34)	(11,653.30)	(4,206.21)
	d) Employee benefits expense	1,677.46	1,648.16	1,545.10	4,870.05	4,548.19	6,063.22
	e) Finance Costs	484.65	464.42	586.76	1,426.08	1,574.71	2,076.98
	f) Depreciation and amortisation expenses	376.61	371.43	363.06	1,115.73	1,087.13	1,444.32
	g) Sub-contracting / Job Worker Expenses	6,626.57	7,946.56	6,646.34	21,491.63	22,450.02	29,828.61
	h) Other Expenses	3,977.27	4,874.25	3,953.86	13,013.55	12,472.95	17,310.24
	Total expenses [2(a) to 2(h)]	29,662.81	30,625.01	28,592.54	78,272.55	75,718.92	1,13,269.60
3	Profit from ordinary activities before Exceptional items and tax (1-2)	2,262.76	1,949.97	3,271.11	5,105.02	7,065.97	11,208.78
4	Exceptional Item - Expense (refer note no. 3 & 4)	110.10	-	-	267.10	-	-
5	Profit from ordinary activities before tax (3-4)	2,152.66	1,949.97	3,271.11	4,837.92	7,065.97	11,208.78
6	Tax Expense						
	a) Current Tax	519.00	504.00	901.00	1,167.00	1,814.00	2,813.00
	b) Deferred Tax	23.27	6.79	9.84	83.60	53.79	132.42
	c) Tax for earlier years	-	-	(4.26)	-	(21.89)	(4.59)
	Total Tax Expense [6(a)+6(b)+6(c)]	542.27	510.79	906.58	1,250.60	1,845.90	2,940.83
7	Net Profit for the period (5-6)	1,610.39	1,439.18	2,364.53	3,587.32	5,220.07	8,267.95
8	Other Comprehensive Income (Net of Tax)						
	a) Items that will not be reclassified to Profit and loss (net of tax)	38.74	0.47	8.23	40.33	26.19	3.97
	b) Items that will be reclassified to Profit and loss (net of tax)	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	38.74	0.47	8.23	40.33	26.19	3.97
9	Total Comprehensive Income for the period (Net of Tax) (7+8)	1,649.13	1,439.65	2,372.76	3,627.65	5,246.26	8,271.92
10	Paid up Equity Share Capital (Face Value Rs 1/ each)	795.24	795.24	795.24	795.24	795.24	795.24
11	Other Equity	-	-	-	-	-	1,00,346.64
12	Basic and Diluted earnings per share - in Rs	2.03 *	1.81 *	2.97 *	4.51 *	6.56 *	10.40

* not annualized

Notes:

1. The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations 2015 (as amended). The said results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026.

2. As the Company's business activity falls within a single significant primary business segment i.e. 'Hospital and related service', no separate segment information is disclosed. These in the context of Ind AS 108 on "Operating Segments" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.

3. Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from November 21, 2025. Consequent to the implementation of the New Labour Codes, the Company has reassessed its employee benefit obligations in accordance with the revised definition of wages prescribed under the New Labour Codes. Accordingly, an incremental liability of ₹110.10 lakhs arising from past service cost and recognised in accordance with Ind AS 19 - Employee Benefits, has been presented as an Exceptional Item for the quarter ended December 31, 2025. The Company continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

4. During the quarter ended June 2025 the Company has also recognised an amount of Rs 157 lakhs as an exceptional item pursuant to settlement with a creditor of erstwhile licensed brand undertaking, which license has since been surrendered.

5. During the quarter ended December 2025, the Company has redeemed 1000 units of Commercial Paper of face value Rs 500,000/- each aggregating to Rs 50 crores Issued on September 11, 2025.

6. Figures for the previous period/year have been regrouped and/or reclassified to conform to the classification of the current period wherever necessary.

Place: Kolkata
Date: February 12, 2026



By Order of the Board

K.B. Agarwal
Kunj Bihari Agarwal
Managing Director
DIN: 00224857

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Rupa & Company Limited for the quarter and nine months ended December 31, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Rupa & Company Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s. Rupa & Company Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2025 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on February 12, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. 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. A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 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. We have not performed an audit and 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 the financial results of the Parent and the following entities:

Name of the Entity	Relationship
Imoogi Fashions Private Limited	Wholly Owned Subsidiary
Euro Fashion Inners International Private Limited	Wholly Owned Subsidiary
Oban Fashions Private Limited	Wholly Owned Subsidiary
Rupa Bangladesh Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed financial information/ financial results in case of four subsidiaries referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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.

Other Matters

6. i) The consolidated unaudited financial results also includes the interim financial information/ financial results of three ("3") subsidiaries incorporated in India which have not been reviewed by their auditors, whose interim financial information / financial results reflects total assets of Rs. 1,346.83 lakhs and net assets of Rs. 1,214.45 lakhs as at December 31, 2025, total revenue of Rs. 87.68 lakhs and Rs. 214.56 lakhs, total net profit after tax of Rs. 15.37 lakhs and Rs. 38.41 lakhs and total comprehensive income of Rs. 15.37 lakhs and Rs. 38.41 lakhs as considered in the statement for the quarter and nine months ended December 31, 2025 respectively and net cash inflows of Rs. 3.95 lakhs for period from April 01, 2025 to December 31, 2025, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial information / financial results are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above subsidiaries, is based solely on the financial information / financial results certified by the management and the procedures performed by us as stated in paragraph 3 above.

ii) The interim financial information/financial results of one subsidiary located outside India, included in the unaudited consolidated financial results, which reflects total assets of Rs. 8.94 lakhs and net assets of Rs. 7.82 lakhs as at December 31, 2025, total revenue of Rs. Nil and Rs. Nil, net loss after tax of Rs. 0.09 lakhs and Rs. 0.27 lakhs and total comprehensive loss of Rs. 0.03 lakhs and total comprehensive income of Rs. 0.08 lakhs for the quarter and nine months ended December 31, 2025 respectively and net cash inflows of Rs. 0.17 lakhs for period from April 01, 2025 to December 31, 2025, have been prepared in accordance with accounting principles generally accepted in its country of incorporation and have not been reviewed by their auditor. The Company's management has converted the interim financial information / financial results of such subsidiary located outside India from the accounting principles generally accepted in its country to the accounting principles generally accepted in India. According to the information and explanations given to us by the management, these interim financial information/financial results are not material to the Group. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India, including other information, is based on the conversion adjustments prepared and certified by the management of the Parent Company.

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

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E



Shrenik Mehta
(Shrenik Mehta)
Partner
Membership No. 063769

UDIN:

Place: Kolkata
Dated: February 12, 2026

RUPA & COMPANY LIMITED
CIN: L17299WB1985PLC038517
REGD. OFFICE : METRO TOWER, 8th Floor, 1,HO CHI MINH SARANI, KOLKATA-700 071
Website: www.rupa.co.in, Email: connect@rupa.co.in
Phone: + 91 33 4057 3100; Fax: +91 33 22881362

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2025

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		December 31 2025 Unaudited	September 30 2025 Unaudited	December 31 2024 Unaudited	December 31 2025 Unaudited	December 31 2024 Unaudited	March 31 2025 Audited
1	a) Sales of Products and Services	31,200.79	31,894.74	31,639.54	81,360.87	81,957.15	1,23,406.10
	b) Other Operating Income	153.23	121.49	4.34	399.47	426.17	525.60
	Revenue from Operations [1(a) + 1(b)]	31,354.02	32,016.23	31,643.88	81,760.34	82,383.32	1,23,931.70
	c) Other Income	571.18	568.51	439.70	1,673.80	1,345.39	1,777.48
	Total Income [1(a) to 1(c)]	31,925.20	32,584.74	32,083.58	83,434.14	83,728.71	1,25,709.18
2	Expenses						
	a) Cost of Materials consumed	13,470.29	13,757.76	11,451.18	40,021.48	44,770.63	60,136.07
	b) Purchases of Stock-in-Trade	179.93	246.64	581.13	721.44	1,527.25	1,767.61
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2,834.01	1,286.56	3,648.36	(4,433.30)	(11,882.48)	(4,269.71)
	d) Employee benefits expense	1,689.12	1,663.53	1,555.43	4,901.96	4,580.24	6,106.47
	e) Finance Costs	484.65	464.42	586.76	1,426.08	1,574.71	2,077.33
	f) Depreciation and amortisation expenses	377.78	372.59	364.26	1,119.22	1,090.74	1,449.13
	g) Sub-contracting/ Job Worker Expenses	6,626.54	7,947.75	6,647.27	21,491.77	22,451.01	29,827.38
	h) Other Expenses	3,978.88	4,881.26	3,957.70	13,026.07	12,483.06	17,323.56
	Total expenses [2(a) to 2(h)]	29,641.20	30,620.51	28,792.09	78,274.72	76,595.16	1,14,417.84
3	Profit from ordinary activities before Exceptional Items and tax [1-2]	2,284.00	1,964.23	3,291.49	5,159.42	7,133.55	11,291.34
4	Exceptional Item - Expense (refer note no. 4 & 5)	110.10	-	-	267.10	-	-
5	Profit from ordinary activities before tax [3-4]	2,173.90	1,964.23	3,291.49	4,892.32	7,133.55	11,291.34
6	Tax Expense						
	a) Current Tax	524.51	507.68	906.34	1,180.37	1,831.39	2,834.28
	b) Deferred Tax	23.27	6.79	9.85	83.60	53.82	132.44
	c) Tax for earlier years	0.45	-	(4.26)	0.45	(21.89)	(4.59)
	Total Tax Expense [6(a)+6(b)+6(c)]	548.23	514.47	911.93	1,264.42	1,863.32	2,962.13
7	Net Profit for the period [5-6]	1,625.67	1,449.76	2,379.56	3,627.90	5,270.23	8,329.21
8	Other Comprehensive Income (Net of Tax)						
	a) Items that will not be reclassified to Profit and loss (net of tax)	38.74	0.46	8.25	40.33	26.25	4.68
	b) Items that will be reclassified to Profit and loss (net of tax)	0.07	0.34	0.64	0.35	(0.04)	(0.72)
	Total Other Comprehensive Income (Net of Tax)	38.81	0.80	8.89	40.68	26.21	3.96
9	Total Comprehensive Income for the period (Net of Tax) (7+8)	1,664.48	1,450.56	2,388.45	3,668.58	5,296.44	8,333.17
10	Paid up Equity Share Capital (Face Value Rs 1/ each)	795.24	795.24	795.24	795.24	795.24	795.24
11	Other Equity						1,00,955.05
12	Basic and Diluted earnings per share - in Rs	2.04 *	1.82 *	2.99 *	4.56 *	6.63 *	10.47

* not annualized

Notes:
1. The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations 2015 (as amended). The said results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026.

2. As the Group's business activity falls within a single significant primary business segment i.e. 'Hosiery and related service', no separate segment information is disclosed. These in the context of Ind AS 108 on "Operating Segments" are considered to constitute one segment and hence, the Parent Company has not made any additional segment disclosures.

3. The Consolidated figures includes figures of wholly owned subsidiaries viz Imogri Fashions Private Limited, Euro Fashion Inners International Private Limited, Oban Fashions Private Limited and Rupa Bangladesh Private Limited. During the quarter ended June 2025, the Parent Company has divested its entire stake in one of the Wholly owned Subsidiary Rupa Fashions Private Limited.

4. Pursuant to the notifications issued by the Ministry of Labour and Employment, the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes") became effective from November 21, 2025. Consequent to the implementation of the New Labour Codes, the Group has reassessed its employee benefit obligations in accordance with the revised definition of wages prescribed under the New Labour Codes. Accordingly, an incremental liability of ₹110.10 lakhs arising from past service cost and recognised in accordance with Ind AS 19 – Employee Benefits, has been presented as an Exceptional Item for the quarter ended December 31, 2025.

The Group continues to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis.

5. During the quarter ended June 2025 the Parent Company has also recognised an amount of Rs 157 lakhs as an exceptional item pursuant to settlement with a creditor of erstwhile licensed brand undertaking, which license has since been surrendered.

6. During the quarter ended December 2025, the Parent Company has redeemed 1000 units of Commercial Paper of face value Rs 500,000/- each aggregating to Rs 50 crores issued on September 11, 2025.

7. Figures for the previous period/year have been regrouped and/or reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata
Date : February 12, 2026



By Order of the Board

H. B. Aggarwal

Kunji Bihari Aggarwal
Managing Director
DIN: 00224857