STANLEY
Makers Of Beautiful

Date:12.11.2026 Ref no.: SLL/SE/79-2026

To, National Stock Exchange of India Limited ("NSE") Listing Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051	To, BSE Limited ("BSE") Listing Department Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001
NSE Scrip Symbol: STANLEY	BSE Scrip Code: 544202
ISIN: INE01A001028	ISIN: INE01A001028

SUB.: OUTCOME OF THE BOARD MEETING HELD ON 12TH NOVEMBER 2026 PURSUANT TO REGULATIONS 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Dear Sirs/Madam,

With reference to the prior intimation dated 5th November 2026, and pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "SEBI Listing Regulations"), we hereby inform you that the Board of Directors of Stanley Lifestyles Limited, at its meeting held today, i.e., Thursday, 12th November 2026, inter alia, considered and approved the following matters:

1. Considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company, along with the Limited Review Reports, for the quarter and half year ended 30th September 2026. The copies of the Unaudited Financial Results (Standalone & Consolidated), along with the Limited Review Reports, are enclosed as **Annexure A.**

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 6:30 P.M.

The above-mentioned information will also be available on the website of the Company, www.stanleylifestyles.com.

You are requested to take the above information on record.
Thanking you,

For Stanley Lifestyles Limited

SURESH SUNIL
Digitally signed by SURESH SUNIL
Date: 2026.11.12 20:13:50 +05'30'

Sunil Suresh
Executive Chairman
DIN:01421517

Encl.: As above

STANLEY
Makers Of Beautiful

Annexure A

Deloitte
Haskins & Sells LLP

Chartered Accountants
Prestige Trade Tower, Level 19
46, Palace Road, High Grounds
Bengaluru - 560 001
Karnataka, India

Tel: +91 80 6188 6000
Fax: +91 80 6188 6011

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF STANLEY LIFESTYLES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **STANLEY LIFESTYLES LIMITED** ("the Company"), for the quarter and six months ended September 30, 2026 ("the Statement"), 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 Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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 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 stated in paragraph 3 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 Standard and other 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.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Sandeep Kukreja
(Partner)
(Membership No. 220411)
(UDIN: 26220411LYAFJY1426)

Place: Bengaluru
Date: November 12, 2026

STANLEY LIFESTYLES LIMITED

CIN: L19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk
Bangalore, Karnataka- 560100

Statement of standalone financial results for the quarter and six months ended September 30, 2026

Rs. in Lakhs

Particulars	Quarter ended			Period eneded		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 INCOME						
(a) Revenue from operations	5,590	5,518	5,122	11,108	10,178	19,855
(b) Other income	710	640	597	1,350	1,238	2,434
Total income	**6,300**	**6,158**	**5,719**	**12,458**	**11,416**	**22,289**
2 EXPENSES						
(a) Cost of materials consumed	3,590	3,189	2,839	6,779	5,708	11,462
(b) Changes in inventories of finished goods and work-in-progress	(112)	116	48	4	(19)	(84)
(c) Employee benefits expenses	735	751	553	1,486	1,238	2,704
(d) Finance costs	188	190	191	378	276	680
(e) Depreciation and amortisation expenses	396	393	349	789	643	1,417
(f) Other expenses	1,160	947	1,068	2,107	2,130	4,706
Total expenses	**5,957**	**5,586**	**5,048**	**11,543**	**9,976**	**20,885**
3 Profit before exceptional item and tax	**343**	**572**	**671**	**915**	**1,440**	**1,404**
4 Exceptional item (refer note 6 and note 7)	91	33	-	124	-	144
5 Profit before tax	**252**	**539**	**671**	**791**	**1,440**	**1,260**
6 Tax expense						
(a) Current tax charge	47	125	83	172	278	233
(b) Deferred tax charge	19	29	79	48	74	50
(c) Short/ (excess) provision of tax relating to earlier years	-	-	-			(20)
Total tax expense	**66**	**154**	**162**	**220**	**352**	**263**
7 Profit for the period/ year	**186**	**385**	**509**	**571**	**1,088**	**997**
8 Other comprehensive income (OCI)						
Items that will not be reclassified to profit or loss in subsequent periods						
Re-measurement gains/ (losses) on defined benefit plans	13	24	(9)	37	(18)	26
Income tax effect on above	(3)	(6)	5	(9)	6	(7)
Total other comprehensive income/ (loss), net of taxes	**10**	**18**	**(4)**	**28**	**(12)**	**19**
9 Total comprehensive income for the period/ year	**196**	**403**	**505**	**599**	**1,076**	**1,016**
10 Paid up equity share capital (Face value of Re. 2 each)	1,143	1,143	1,143	1,143	1,143	1,143
11 Other equity						40,659
12 Earnings per equity share in Rs. (nominal value per share Re. 2)*						
(a) Basic	0.33	0.67	0.89	1.00	1.91	1.75
(b) Diluted	0.33	0.67	0.89	1.00	1.90	1.75

*Not annualised for interim periods

See accompanying notes to the standalone financial results



STANLEY LIFESTYLES LIMITED

CIN: L19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk

Bangalore, Karnataka- 560100

Rs. in Lakhs

Statement of standalone assets and liabilities

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	3,380	3,438
(b) Right of use assets	6,229	7,316
(c) Capital work in progress	38	9
(d) Intangible assets	4,080	4,146
(e) Intangible assets under development	155	144
(f) Financial assets		
(i) Investments	13,114	13,104
(ii) Other financial assets	1,131	1,703
(g) Deferred tax assets (net)	408	464
(h) Current tax assets (net)	496	691
(i) Other non-current assets	145	126
	29,176	**31,141**
Current assets		
(a) Inventories	5,148	4,588
(b) Financial assets		
(i) Investments	2	470
(ii) Trade receivables	4,650	3,054
(iii) Cash and cash equivalents	3,410	538
(iv) Bank balances other than (iii) above	11,200	12,936
(v) Other financial assets	354	1,187
(c) Other current assets	1,198	613
	25,962	**23,386**
Total assets	**55,138**	**54,527**
Equity and liabilities		
Equity		
(a) Equity share capital	1,143	1,143
(b) Other equity	41,405	40,659
	42,548	**41,802**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	28	31
(ii) Lease liabilities	7,520	7,779
(iii) Asset retirement obligations	303	354
(iv) Other financial liabilities	25	-
(b) Provisions	24	58
	7,900	**8,222**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	7	7
(ii) Lease liabilities	509	490
(iii) Trade payables		
-Total outstanding dues to micro and small enterprises	576	476
-Total outstanding of creditors other than micro and small enterprises	2,300	2,386
(iv) Other financial liabilities	576	493
(b) Other current liabilities	310	243
(c) Provisions	328	318
(d) Current tax liabilities (net)	84	90
	4,690	**4,503**
Total liabilities	**12,590**	**12,725**
Total equity and liabilities	**55,138**	**54,527**

STANLEY LIFESTYLES LTD. Bengaluru

STANLEY LIFESTYLES LIMITED

CIN: L19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk

Bangalore, Karnataka- 560100

Rs. in Lakhs

Standalone statement of cash flows for six months ended September 30, 2026

	Particulars	For the period ended Septemebr 30, 2026	For the period ended Septemebr 30, 2025
		Unaudited	Unaudited
A	**Cash flows from operating activities**		
	Profit before tax	791	1,440
	Adjustments for:		
	Depreciation and amortisation expenses	789	643
	(Profit)/ loss on sale of property, plant and equipment (net)	-	(1)
	Liabilities no longer required written back	(59)	(13)
	Provision for expected credit loss (net)	4	17
	Finance costs	378	276
	Unrealized foreign exchange (gain)/ loss (net)	2	1
	Unrealized gain on mutual funds	-	(13)
	(Income)/loss from mutual funds	5	-
	Interest income	(626)	(656)
	Provisions for warranty	55	51
	Gain on derecognition of right to use	(4)	-
	Share based payment expense	144	11
	Cash flow from operating activities before working capital changes	**1,479**	**1,756**
	Adjustments for (increase)/ decrease in assets:		
	Financial assets	(20)	(227)
	Inventories	(560)	(9)
	Trade receivables	(1,600)	1,414
	Other assets	(617)	(47)
	Adjustments for increase/ (decrease) in liabilities:		
	Financial liabilities	(45)	(207)
	Trade payables	32	740
	Provisions	(42)	(2)
	Other current liabilities	65	106
	Cash generated from operations	**(1,308)**	**3,524**
	Income taxes paid (net)	39	(364)
	Net cash generated from operating activities (A)	**(1,269)**	**3,160**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment, intangible assets (including capital creditors, capital advances, capital work-in-progress and intangible assets under construction)	(160)	(506)
	Proceeds from sale of property, plant and equipment	-	1
	Deposits with banks and financial institutions (placed)/ matured (net)	2,980	1,821
	Investment in subsidiary	-	(4,996)
	Investment in mutual funds (net)	462	(3,000)
	Interest received	1,469	437
	Net cash used in investing activities (B)	**4,751**	**(6,243)**
C	**Cash flows from financing activities**		
	Borrowings / (repayment of borrowings) (net)	(3)	-
	Proceed from issue of shares on account of IPO	-	506
	Share issue expenses on account of IPO	-	(220)
	Proceeds from issue of shares on account of ESOPs	-	32
	Interest paid	(1)	-
	Interest on lease rentals	(365)	(263)
	Payment of lease liabilities	(241)	(146)
	Net cash (used in)/ generated from financing activities (C)	**(610)**	**(91)**
	Net (decrease)/ increase in cash and cash equivalents (A+B+C)	**2,872**	**(3,174)**
	Cash and cash equivalents at the beginning of the year	538	3,263
	Cash and cash equivalents at the end of the year	**3,410**	**89**



Notes to the Standalone Financial Results:-

1 The Company's equity shares have been listed on Bombay Stock Exchange Limited (" BSE") and on National Stock Exchange of India Limited ("NSE") on June 28, 2024 by completing Initial Public Offering of 1,45,53,508 equity shares of face value of Rs. 2 each at an issue price of Rs 369 per equity share, consisting of an offer for sale of 91,33,454 equity shares by selling shareholders and fresh issue of 54,20,054 equity shares. Accordingly, the above Statement of Standalone Financial Results quarter and six months ended September 30, 2026 ("Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended.

2 The Standalone Financial Results of Stanley Lifestyles Limited ("the Company") for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2026 and have been reviewed by the statutory auditors of the Company. The statutory auditors of the Company have expressed unmodified conclusion on the aforesaid results.

3 The Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards 34 "Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4 The primary reporting of the Company has been made on the basis of Business Segments. The Company has a single business segment as defined in Indian Accounting Standard (Ind AS) 108 on Segment Reporting, namely business of manufacturing and trading of furniture and leather products. The Managing Director of the Company allocates and assess the performance of the Company and is the chief operating decision maker (CODM). The CODM monitors the operating results of the business as a single segment, hence no separate segment need to be considered.

5 The Company has received an amount of Rs. 18,394 lakhs (net off IPO expense of Rs 1,606 lakhs) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized as below:

(Rs. In lakhs)

Objects of issue as per prospectus	Amount to be utilized as per prospectus	Utilization up to September 30, 2026	Un-utilized amount as on September 30, 2026
1.Investment in certain subsidiaries, having retail operations for: a. opening of new stores by such subsidiaries b. opening the anchor stores by such subsidiaries c. renovation of the existing stores by such subsidiaries	14,016	6,546	7,470
2. Funding the capital expenditure requirements for purchase of new machinery and equipment by the Company and its material subsidiary, Stanley OEM Sofas Limited.	666	666	-
3. General corporate purposes	3,712	3,383	329
Total	**18,394**	**10,595**	**7,799**

6 Effective November 21, 2025, the Government of India notified the four new Labour Codes, replacing the existing 29 labour laws. Pursuant to the enactment of these Codes, the Company had recognised an incremental employee benefit liability of Rs. 144 lakhs for the year ended March 31, 2026, respectively, which was disclosed under "Exceptional Item" in the standalone financial results.

Subsequently, the Company undertook a restructuring of employee compensation arrangements, resulting in a reversal of employee benefit liabilities amounting to Rs. 68 lakhs for the quarter ended June 30, 2026 and six months ended September 30,2026. Accordingly, the reversal has been recognised under "Exceptional Item" in the standalone financial results.

7 On August 05, 2026, the Company terminated the services of its Company Secretary and Compliance Officer following an investigation into misconduct and misappropriation of funds. Based on the findings of the investigation, an amount of Rs. 192 lakhs was identified as misappropriated.

The Company has initiated appropriate legal action and is taking necessary steps to recover the amounts involved. The court has passed an order on October 03, 2026 directing the bankers of the Company Secretary to transfer Rs. 167 lakhs to Company's Subsidiary Stanley Retail Limited ("SRL"). Pursuant to the order SRL has received an amount of Rs. 43 lakhs as on date.

Considering possible uncertainties surrounding the recoverability of the misappropriated amounts, the Company has charged off Rs. 192 lakhs for the six months ended September 30, 2026, as an exceptional item. The charge for the quarter ended June 30, 2026 and September 30, 2026 were Rs. 101 lakhs and Rs. 91 lakhs respectively in this regard.

8 All amounts disclosed in standalone financial results and notes have been rounded off to the nearest lakhs, unless otherwise stated. 0 represents amounts less than Rs. 1 lakh.

9 The standalone financial results and notes are also available on the websites of the Stock Exchange *viz.*, www.bseindia.com and www.nseindia.com and also on the website of the Company viz., www.stanleylifestyles.com

For and on behalf of the Board of Directors of
Stanley Lifestyles Limited

Venakataramana Seshagirirao Gorti
Managing Director

Place: Bengaluru
Date: November 12, 2026

STANLEY LIFESTYLES LTD. Bengaluru

Deloitte
Haskins & Sells LLP

Chartered Accountants
Prestige Trade Tower, Level 19
46, Palace Road, High Grounds
Bengaluru - 560 001
Karnataka, India

Tel: +91 80 6188 6000
Fax: +91 80 6188 6011

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF STANLEY LIFESTYLES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **STANLEY LIFESTYLES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended September 30, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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 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 the results of the following entities:

   1. Stanley Lifestyles Limited, the Parent
   2. Stanley Retail Limited, Wholly owned subsidiary
   3. Stanley OEM Sofas Limited, Wholly owned subsidiary
   4. ABS Seating Private Limited, Subsidiary
   5. Shrasta Décor Private Limited, Step-down subsidiary
   6. Staras Seating Private Limited, Step-down subsidiary
   7. Sana Lifestyles Limited, Step-down subsidiary
   8. Scheek Home Interiors Limited, Step-down subsidiary (Struck off with effect from July 20, 2026)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor 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 principles laid down in the aforesaid Indian Accounting Standard and other 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.

6. We did not review the interim financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 5,196 Lakhs as at September 30, 2026 and, total revenues of Rs. 811 Lakhs and Rs. 1,673 Lakhs for the quarter and six months ended September 30, 2026 respectively, total net profit after tax of Rs. 38 Lakhs and Rs. 91 Lakhs for the quarter and six months ended September 30, 2026 respectively and total comprehensive income of Rs. 36 Lakhs and Rs. 89 Lakhs for the quarter and six months ended September 30, 2026 respectively and net cash inflows of Rs. 156 Lakhs for the six months ended September 30, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of this matter.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Sandeep Kukreja
Partner
(Membership No. 220411)
(UDIN: 26220411WWOBJJ6286)

Place: Bengaluru
Date: November 12, 2026

STANLEY LIFESTYLES LIMITED
CIN:L19116KA2007PLC044090
Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk
Bangalore, Karnataka- 560100

Rs in Lakhs

Statement of consolidated financial results for the quarter and six months ended September 30, 2026

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 INCOME						
(a) Revenue from operations	10,706	9,935	10,542	20,641	21,409	41,930
(b) Other income	527	629	510	1,156	974	2,278
Total income	**11,233**	**10,564**	**11,052**	**21,797**	**22,383**	**44,208**
2 EXPENSES						
(a) Cost of materials consumed	4,435	3,758	4,278	8,193	8,383	16,260
(b) Purchase of traded goods	522	452	214	974	594	1,193
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(366)	12	(98)	(354)	51	246
(d) Employee benefits expenses	1,719	1,696	1,429	3,415	3,016	6,504
(e) Finance costs	606	568	751	1,174	1,242	2,556
(f) Depreciation and amortisation expenses	1,504	1,535	1,431	3,039	2,611	5,174
(g) Other expenses	2,407	2,295	2,237	4,702	4,637	10,186
Total expenses	**10,827**	**10,316**	**10,242**	**21,143**	**20,534**	**42,119**
3 Profit before exceptional item and tax	**406**	**248**	**810**	**654**	**1,849**	**2,089**
4 Exceptional item (refer note 7 and note 8)	48	67	-	115	-	326
5 Profit before tax	**358**	**181**	**810**	**539**	**1,849**	**1,763**
6 Tax expense						
(a) Current tax charge	103	150	208	253	518	519
(b) Deferred tax charge/ (credit)	(38)	(36)	(2)	(74)	(52)	(30)
(c) Short/ (excess) provision of tax relating to earlier years	-	2	-	2	1	(30)
Total tax expense	**65**	**116**	**206**	**181**	**467**	**459**
7 Profit for the period/ year	**293**	**65**	**604**	**358**	**1,382**	**1,304**
8 Other comprehensive income/ (loss) (OCI)						
Items that will not be reclassified to profit or loss in subsequent periods						
Re-measurement gains/(losses) on defined benefit plans	31	40	(2)	71	(12)	61
Income tax effect on above	(8)	(10)	1	(18)	3	(14)
Total other comprehensive income/(loss), net of taxes	**23**	**30**	**(1)**	**53**	**(9)**	**47**
9 Total comprehensive income/ (loss) for the period/year	**316**	**95**	**603**	**411**	**1,373**	**1,351**
10 Profit/ (loss) for the period/year attributable to:						
Equity shareholders of the Holding Company	281	48	560	329	1,349	1,211
Non-controlling interest	12	17	44	29	33	93
	293	**65**	**604**	**358**	**1,382**	**1,304**
11 Other comprehensive income/ (loss) (OCI) attributable to:						
Equity shareholders of the Holding Company	24	30	(2)	54	(10)	45
Non-controlling interest	(1)	0	1	(1)	1	2
	23	**30**	**(1)**	**53**	**(9)**	**47**
12 Total comprehensive income/ (loss) for the period/year attributable to:						
Equity shareholders of the Holding Company	305	78	558	383	1,339	1,256
Non-controlling interest	11	17	45	28	34	95
	316	**95**	**603**	**411**	**1,373**	**1,351**
13 Paid up equity share capital (Face value of Re. 2 each)	1,143	1,143	1,143	1,143	1,143	1,143
14 Other equity					-	45,467
15 Earnings per equity share in Rs. (nominal value per share Re. 2)*						
(a) Basic	0.49	0.08	0.98	0.57	2.36	2.12
(b) Diluted #	0.49	0.08	0.98	0.57	2.35	2.12

*Not annualised for interim periods

See accompanying notes to the consolidated financial results

STANLEY LIFESTYLES LTD. Bengaluru

STANLEY LIFESTYLES LIMITED

CIN:L19116KA2007PLC044090

Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk

Bangalore, Karnataka- 560100

Rs in Lakhs

Statement of consolidated assets and liabilities

Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
Assets		
Non-current assets		
(a) Property, plant and equipment	12,486	9,246
(b) Right of use assets	27,586	29,646
(c) Capital work-in-progress	48	2,422
(d) Intangible assets	4,107	4,171
(e) Intangible assets under development	155	144
(f) Goodwill on consolidation	262	262
(g) Financial assets		
(i) Other financial assets	3,256	3,933
(h) Deferred tax assets (net)	2,002	1,946
(i) Current tax assets (net)	599	785
(j) Other non-current assets	295	373
	50,796	**52,928**
Current assets		
(a) Inventories	14,482	13,541
(b) Financial assets		
(i) Investments	798	2,050
(ii) Trade receivables	1,507	1,055
(iii) Cash and cash equivalents	4,913	2,426
(iv) Bank balances other than (iii) above	12,131	13,821
(v) Other financial assets	516	1,538
(c) Other current assets	2,621	1,693
	36,968	**36,124**
Total assets	**87,764**	**89,052**
Equity and liabilities		
Equity		
(a) Equity share capital	1,143	1,143
(b) Other equity	45,991	45,467
Total equity attributable to equity holders	**47,134**	**46,610**
(c) Non controlling interest	626	597
	47,760	**47,207**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	62	78
(ii) Lease liabilities	26,483	27,983
(iii) Asset retirement obligations	571	722
(b) Provisions	159	289
	27,275	**29,072**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	474	31
(ii) Lease liabilities	2,714	2,779
(iii) Trade payables		
Total outstanding dues to micro and small enterprises	717	556
Total outstanding dues of creditors other than micro and small enterprises	4,091	4,225
(iv) Other financial liabilities	749	874
(b) Other current liabilities	3,225	3,513
(c) Provisions	640	648
(d) Current tax liabilities (net)	119	147
	12,729	**12,773**
Total liabilities	**40,004**	**41,845**
Total equity and liabilities	**87,764**	**89,052**

STANLEY LIFESTYLES LTD. Bengaluru

STANLEY LIFESTYLES LIMITED
CIN:L19116KA2007PLC044090
Registered Office: SY No. 16/2 and 16/3 part, Hosur road, Veerasandra village, Attibele, Hobli, Anekal Taluk
Bangalore, Karnataka- 560100

Consolidated statement of cash flows for six months ended September 30, 2026

	Particulars	For the period ended 30 September 2026	For the period ended 30 September 2025
		Unaudited	Unaudited
A	**Cash flows from operating activities:**		
	Profit before tax	539	1,849
	Adjustments for:		
	Depreciation and amortisation expenses	3,039	2,611
	Bad debts	-	0
	Provision for expected credit loss (net)	7	6
	Provision for supplier advances	-	(6)
	Unrealised foreign exchange (gain)/ loss (net)	5	(2)
	Liabilities no longer required written back	(80)	(19)
	Provisions for warranty	59	4
	Share based payment expense	151	41
	Gain on modification of leases	(287)	(52)
	(Profit)/ loss on sale of property, plant and equipment (net)	(0)	20
	Unrealized gain on mutual funds	(9)	(13)
	Realised (gain)/ loss on mutual funds	3	
	Finance costs	1,174	1,242
	Interest income	(732)	(792)
	Cash flows from operating activities before working capital changes	**3,869**	**4,889**
	Change in assets and liabilities		
	Adjustments for (increase)/ decrease in assets:		
	Inventories	(941)	353
	Trade receivables	(459)	558
	Financial assets	(313)	(3,690)
	Other assets	(961)	58
	Adjustments for increase/ (decrease) in liabilities:		
	Trade payables	8	830
	Financial liabilities	(38)	(296)
	Provisions	(127)	59
	Other current liabilities	(288)	(17)
	Cash generated from operations	**750**	**2,744**
	Income taxes paid (net)	(73)	(650)
	Net cash flow from operating activities (A)	**677**	**2,094**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment, intangible assets (including capital work-in-progress, capital advances and capital creditors)	(1,547)	(1,666)
	Proceeds from sale of property, plant and equipment	-	57
	Investment in intangible assets under development	(11)	(193)
	Proceeds from/ (investment in) mutual funds (net)	1,258	(3,000)
	Proceeds from bank deposits	2,901	1,611
	Interest received	1,511	452
	Net cash used in investing activities (B)	**4,112**	**(2,739)**
C	**Cash flows from financing activities**		
	Payment of lease rentals	(1,579)	(931)
	Interest on lease rentals	(1,136)	(1,209)
	Proceeds from/ (repayment of) short term borrowings (net)	427	(152)
	Interest paid on borrowings	(14)	(12)
	Proceed from issue of shares on account of IPO	-	506
	Share issue expenses on account of IPO	-	(220)
	Acquisition of minority interest of subsidiary	-	(1,228)
	Proceeds from issue of shares on account of ESOPs	-	32
	Net cash from in financing activities (C)	**(2,302)**	**(3,214)**
	Net (decrease)/ increase in cash and cash equivalents (A+B+C)	**2,487**	**(3,859)**
	Cash and cash equivalents at the beginning of the year	**2,426**	**4,773**
	Cash and cash equivalents at the end of the year	**4,913**	**914**

STANLEY LIFESTYLES LTD. Bengaluru

Notes to the Consolidated Financial Results:-

1 The consolidated financial results of the following entities have been consolidated with the financial results of Stanley Lifestyles Limited (hereinafter referred to as "the Parent Company")
Stanley Retail Limited (Subsidiary)
Stanley OEM Sofas Limited (Subsidiary)
ABS Seating Private Limited (Subsidiary)
Shrasta Décor Private Limited (Step Down Subsidiary)
Sana Lifestyles Limited (Step Down Subsidiary)
Staras Seating Private Limited (Step Down Subsidiary)
Scheek Home Interiors Limited (Step Down Subsidiary) struck off w.e.f. July 20, 2026

2 The Parent Company's equity shares have been listed on Bombay Stock Exchange Limited (" BSE") and on National Stock Exchange of India Limited ("NSE") on June 28, 2024 by completing Initial Public Offering of 1,45,53,508 equity shares of face value of Rs. 2 each at an issue price of Rs. 369 per equity share, consisting of an offer for sale of 91,33,454 equity shares by selling shareholders and fresh issue of 54,20,054 equity shares. Accordingly, the above Statement of Consolidated Financial Results for the quarter and six months ended September 30, 2026 ("Statement") are drawn up in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Requirements") as amended .

3 The Consolidated Financial Results of Stanley Lifestyles Limited ("the Parent Company") and its subsidiaries (together referred to as "the Group") for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2026 and have been reviewed by the statutory auditors of the Parent Company. The statutory auditors of the Parent Company have expressed unmodified conclusion on the aforesaid results.

4 The Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards 34 "Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

5 The primary reporting of the Group has been made on the basis of Business Segments. The Group has a single business segment as defined in Indian Accounting Standard (Ind AS) 108 on Segment Reporting, namely business of manufacturing and trading of furniture and leather products. The Managing Director of the Group allocates and assess the performance of the Group and is the chief operating decision maker (CODM). The CODM monitors the operating results of the business as a single segment, hence no separate segment need to be considered.

6 The Parent Company has received an amount of Rs. 18,394 Lakhs (net off IPO expense of Rs 1,606 lakhs) from proceeds out of fresh issue of equity shares. The utilization of the net IPO proceeds is summarized as below:

(Rs. In Lakhs)

Objects of issue as per prospectus	Amount to be utilized as per prospectus	Utilization up to September 30, 2026	Un-utilized amount as on September 30, 2026
1.Investment in certain subsidiaries, having retail operations for: a. opening of new stores by such subsidiaries b. opening the anchor stores by such subsidiaries c. renovation of the existing stores by such subsidiaries	14,016	6,546	7,470
2. Funding the capital expenditure requirements for purchase of new machinery and equipment by the Company and its material subsidiary, Stanley OEM Sofas Limited.	666	666	-
3. General corporate purposes	3,712	3,383	329
Total	**18,394**	**10,595**	**7,799**

7 Effective November 21, 2025, the Government of India notified the four new Labour Codes, replacing the existing 29 labour laws. Pursuant to the enactment of these Codes, the Group had recognised an incremental employee benefit liability of Rs. 326 lakhs for the year ended March 31, 2026, respectively, which was disclosed under "Exceptional Item" in the consolidated financial results.
Subsequently, the Group undertook a restructuring of employee compensation arrangements, resulting in a reversal of employee benefit liabilities amounting to Rs. 168 lakhs for the quarter ended June 30, 2026 and six months ended September 30, 2026. Accordingly, the reversal has been recognised under "Exceptional Item" in the consolidated financial results.

8 On August 05, 2026, the Parent Company terminated the services of its Company Secretary and Compliance Officer following an investigation into misconduct and misappropriation of funds. Based on the findings of the investigation, an amount of Rs. 326 lakhs was identified as misappropriated.
The Parent Company has initiated appropriate legal action and is taking necessary steps to recover the amounts involved. The court has passed an order on October 03, 2026 directing the bankers of the Company Secretary to transfer Rs. 167 lakhs to Stanley Retail Limited (SRL). Pursuant to the order SRL has received an amount of Rs. 43 lakhs as on date.
Considering possible uncertainties surrounding the recoverability of the misappropriated amounts, the Company has charged off Rs. 283 lakhs (net of aforesaid actual recovery) for the six months ended September 30, 2026, as an exceptional item. The charge for the quarter ended June 30, 2026 and September 30, 2026 were Rs. 235 lakhs and Rs. 48 lakhs respectively in this regard.

9 All amounts disclosed in consolidated financial results and notes have been rounded off to the nearest lakhs, unless otherwise stated. 0 represents amounts less than Rs. 1 lakh.

10 The consolidated financial results and notes are also available on the websites of the Stock Exchange viz., www.bseindia.com and www.nseindia.com and also on the website of the Company viz., www.stanleylifestyles.com

For and on behalf of the Board of Directors of
Stanley Lifestyles Limited

Place: Bengaluru
Date: November 12, 2026

Venkatramana Seshagirirao Gorti
Managing Director

STANLEY LIFESTYLES LTD. Bengaluru