

| General information about company  |                                   |   |
|--|-----------------------------------|---|
| Scrip code*  | 544143                            |   |
| NSE Symbol*  | NA                                |   |
| MSEI Symbol*   | NA                                |   |
| ISIN*  | INE0QQG01019                      |   |
| Name of company  | Royal Sense Ltd                   |   |
| Type of company  | SME                               |   |
| Class of security  | Equity                            |   |
| Date of start of financial year  | 01-04-2024                        |   |
| Date of end of financial year  | 31-03-2025                        |   |
| Date of board meeting when results were approved   | 19-05-2025                        |   |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange   | 09-05-2025                        |   |
| Description of presentation currency   | INR                               |   |
| Level of rounding  | Lakhs                             |   |
| Reporting Type   | Half Yearly                       |   |
| Reporting Quarter  | Yearly                            |   |
| Nature of report standalone or consolidated  | Standalone                        |   |
| Whether results are audited or unaudited for the quarter ended   | Audited                           |   |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended  | Audited                           |   |
| Segment Reporting  | Single segment                    |   |
| Description of single segment  | Medical Equipment & Supplies      |   |
| Start date and time of board meeting   | 19-05-2025 10:00                  |   |
| End date and time of board meeting   | 19-05-2025 13:20                  |   |
| Whether cash flow statement is applicable on company   | Yes                               |   |
| Type of cash flow statement  | Cash Flow Indirect                |   |
| Declaration of unmodified opinion or statement on impact of audit qualification  | Declaration of unmodified opinion |   |
| Whether the company has any related party?   | No                                |   |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?  | No                                |   |
| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public  | NA                                |   |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA                                |   |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?  | No                                |   |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?   |                                   |   |
| (b) If answer to above question is No, please explain the reason for not complying.  |                                   |   |
| Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?   | No                                |   |
| Latest Date on which RPT policy is updated   |                                   |   |
| Indicate Company website link for updated RPT policy of the Company  |                                   |   |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?  | Yes                               |   |
| No. of times funds raised during the quarter   | 1                                 |   |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?   | No                                | During the reporting period there was no any default in loan and debt securities. |

| Financial Results – Other than Bank         |   |                                       |  |  |
|---|---|---------------------------------------|--|--|
| Particulars                                 |   | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |  |
| Date of start of reporting period           |   | 01-10-2024                            | 01-04-2024   |  |
| Date of end of reporting period             |   | 31-03-2025                            | 31-03-2025   |  |
| Whether results are audited or unaudited    |   | Audited                               | Audited  |  |
| Nature of report standalone or consolidated |   | Standalone                            | Standalone   |  |
| <b>Part I</b>                               | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |                                       |  |  |
| <b>1</b>                                    | <b>Revenue From Operations</b>  |                                       |  |  |
|   | Revenue from operations   | 1657.01                               | 2764.31  |  |
|   | Other income  | 4.53                                  | 7.98   |  |
|   | <b>Total Income</b>   | <b>1661.54</b>                        | <b>2772.29</b>   |  |
| <b>2</b>                                    | <b>Expenses</b>   |                                       |  |  |
| (a)   | Cost of materials consumed  | 1034.59                               | 2307.32  |  |
| (b)   | Purchases of stock-in-trade   | 0                                     | 0  |  |
| (c)   | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 205.88                                | -272.52  |  |
| (d)   | Employee benefit expense  | 109.78                                | 136.45   |  |
| (e)   | Finance costs   | 14.37                                 | 17.98  |  |
| (f)   | Depreciation and amortisation expense   | 1.23                                  | 1.9  |  |
| (g)   | <b>Other Expenses</b>   |                                       |  |  |
| 1   | Other Expenses  | 140.75                                | 168.23   |  |
|   | <b>Total other expenses</b>   | <b>140.75</b>                         | <b>168.23</b>  |  |
|   | <b>Total expenses</b>   | <b>1506.6</b>                         | <b>2359.36</b>   |  |
| <b>3</b>                                    | <b>Profit before exceptional and extraordinary items and tax</b>  | <b>154.94</b>                         | <b>412.93</b>  |  |
| 4   | Exceptional items   | 0                                     | 0  |  |
| <b>5</b>                                    | <b>Profit before extraordinary items and tax</b>  | <b>154.94</b>                         | <b>412.93</b>  |  |
| 6   | Extraordinary items   | 0                                     | 0  |  |
| <b>7</b>                                    | <b>Profit before tax</b>  | <b>154.94</b>                         | <b>412.93</b>  |  |
| <b>8</b>                                    | <b>Tax Expense</b>  |                                       |  |  |
|   | Current tax   | 42.87                                 | 108.16   |  |
|   | Deferred tax  | 0.14                                  | 0.27   |  |
|   | <b>Total tax expenses</b>   | <b>43.01</b>                          | <b>108.43</b>  |  |
| <b>9</b>                                    | <b>Net Profit Loss for the period from continuing operations</b>  | <b>111.93</b>                         | <b>304.5</b>   |  |
| 10  | Profit (loss) from discontinuing operations before tax  | 0                                     | 0  |  |
| 11  | Tax expense of discontinuing operations   | 0                                     | 0  |  |
| <b>12</b>                                   | <b>Net profit (loss) from discontinuing operation after tax</b>   | <b>0</b>                              | <b>0</b>   |  |
| <b>13</b>                                   | <b>Profit (loss) for period before minority interest</b>  | <b>111.93</b>                         | <b>304.5</b>   |  |
| 14  | Share of profit (loss) of associates  |                                       |  |  |
| 15  | Profit (loss) of minority interest  |                                       |  |  |
| <b>16</b>                                   | <b>Net profit (Loss) for the period</b>   | <b>111.93</b>                         | <b>304.5</b>   |  |
| <b>17</b>                                   | <b>Details of equity share capital</b>  |                                       |  |  |
|   | Paid-up equity share capital  | 496.81                                | 496.81   |  |

|           |   |      |      |                         |
|-----------|---|------|------|-------------------------|
|           | Face value of equity share capital  | 10   | 10   |                         |
|           | <b>Details of debt securities</b>   |      |      |                         |
| 18        | Reserves excluding revaluation reserve  |      | 0.00 |                         |
| <b>19</b> | <b>Earnings per equity share (for continuing and discontinued operations)</b> |      |      |                         |
|           | Basic earnings (loss) per share from continuing and discontinued operations   | 2.28 | 6.21 |                         |
|           | Diluted earnings (loss) per share from continuing and discontinued operations | 2.09 | 5.69 |                         |
| 20        | Debt equity ratio   |      |      | Textual Information( 1) |
| 21        | Debt service coverage ratio   |      |      | Textual Information( 2) |
| 22        | Interest service coverage ratio   |      |      | Textual Information( 3) |
| 23        | Disclosure of notes on financial results                                      |      |      |                         |

| Statement of Asset and Liabilities          |  |                         |
|---|--|-------------------------|
| Particulars                                 |  | Year ended (dd-mm-yyyy) |
| Date of start of reporting period           |  | 01-04-2024              |
| Date of end of reporting period             |  | 31-03-2025              |
| Whether results are audited or unaudited    |  | Audited                 |
| Nature of report standalone or consolidated |  | Standalone              |
|   | <b>Equity and liabilities</b>  |                         |
| <b>1</b>                                    | <b>Shareholders' funds</b>   |                         |
|   | Share capital  | 496.81                  |
|   | Reserves and surplus   | 1742.91                 |
|   | Money received against share warrants  | 216.66                  |
|   | <b>Total shareholders' funds</b>   | <b>2456.38</b>          |
| 2   | Share application money pending allotment  | 0                       |
| 3   | Deferred government grants   | 0                       |
| 4   | Minority interest  |                         |
| <b>5</b>                                    | <b>Non-current liabilities</b>   |                         |
|   | Long-term borrowings   | 10.48                   |
|   | Deferred tax liabilities (net)   | 0.3                     |
|   | Foreign currency monetary item translation difference liability account                    | 0                       |
|   | Other long-term liabilities  | 0                       |
|   | Long-term provisions   | 0.44                    |
|   | <b>Total non-current liabilities</b>   | <b>11.22</b>            |
| <b>6</b>                                    | <b>Current liabilities</b>   |                         |
|   | Short-term borrowings  | 315.15                  |
|   | <b>Trade Payables</b>  |                         |
|   | (A) Total outstanding dues of micro enterprises and small enterprises                      | 124.01                  |
|   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.64                    |
|   | <b>Total Trade payable</b>   | <b>124.65</b>           |
|   | Other current liabilities  | 73.2                    |
|   | Short-term provisions  | 104.6                   |
|   | <b>Total current liabilities</b>   | <b>617.6</b>            |
|   | <b>Total equity and liabilities</b>  | <b>3085.2</b>           |
|   | <b>Assets</b>  |                         |
| <b>1</b>                                    | <b>Non-current assets</b>  |                         |
| <b>(i)</b>                                  | <b>Property, Plant and Equipment and Intangible assets</b>                                 |                         |
|   | Property, Plant and Equipment  | 163.03                  |
|   | Producing properties   | 0                       |
|   | Intangible assets  | 2.15                    |
|   | Preproducing properties  | 0                       |
|   | Property, Plant and Equipment capital work-in-progress                                     | 0                       |
|   | Intangible assets under development or work-in-progress                                    | 0                       |
|   | <b>Total Property, Plant and Equipment and Intangible assets</b>                           | <b>165.18</b>           |
| <b>(ii)</b>                                 | Non-current investments  | 43.5                    |
| <b>(v)</b>                                  | Deferred tax assets (net)  | 0                       |
| <b>(vi)</b>                                 | Foreign currency monetary item translation difference asset account                        | 0                       |

|          |   |                |
|----------|---|----------------|
| (vii)    | Long-term loans and advances                      | 1353.4         |
| (viii)   | Other non-current assets                          | 13.38          |
|          | <b>Total non-current assets</b>                   | <b>1575.46</b> |
| <b>2</b> | <b>Current assets</b>                             |                |
|          | Current investments                               | 0              |
|          | Inventories                                       | 299.43         |
|          | Trade receivables                                 | 892.44         |
|          | Cash and cash equivalents                         | 138.25         |
|          | Bank balance other than cash and cash equivalents | 0              |
|          | Short-term loans and advances                     | 0              |
|          | Other current assets                              | 179.62         |
|          | <b>Total current assets</b>                       | <b>1509.74</b> |
|          | <b>Total assets</b>                               | <b>3085.2</b>  |
|          |   |                |

| Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results |                                       |  |
|--|---------------------------------------|--|
| Particulars  | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period  | 01-10-2024                            | 01-04-2024   |
| Date of end of reporting period  | 31-03-2025                            | 31-03-2025   |
| Whether results are audited or unaudited   | Audited                               | Audited  |
| Nature of report standalone or consolidated  | Standalone                            | Standalone   |
| <b>1 Segment Revenue</b>   |                                       |  |
| (net sale/income from each segment should be disclosed)  |                                       |  |
| Total segment revenue  |                                       |  |
| Less: Inter segment revenue  |                                       |  |
| Revenue from operations  |                                       |  |
| <b>2 Segment Result</b>  |                                       |  |
| Profit (+) / Loss (-) before tax and interest from each segment  |                                       |  |
| Total Profit before tax  |                                       |  |
| i. Finance cost  |                                       |  |
| ii. Other unallocable expenditure net off unallocable income   |                                       |  |
| Profit before tax  |                                       |  |
| <b>3 (Segment Asset - Segment Liabilities)</b>   |                                       |  |
| Segment Asset  |                                       |  |
| Total Segment Assets   |                                       |  |
| Un-allocable Assets  |                                       |  |
| Net Segment Assets   |                                       |  |
| <b>4 Segment Liabilities</b>   |                                       |  |
| Segment Liabilities  |                                       |  |
| Total Segment Liabilities  |                                       |  |
| Un-allocable Liabilities   |                                       |  |
| Net Segment Liabilities  |                                       |  |

| <b>Cash flow statement - indirect</b>  |                                |
|--|--------------------------------|
| <b>Particulars</b>   | <b>Year ended (dd-mm-yyyy)</b> |
| Date of start of reporting period  | 01-04-2024                     |
| Date of end of reporting period  | 31-03-2025                     |
| Whether results are audited or unaudited   | Audited                        |
| Nature of report standalone or consolidated  | Standalone                     |
| <b>1 Statement of cash flows</b>   |                                |
| <b>Cash flows from used in operating activities</b>  |                                |
| Profit before extraordinary items and tax  | 412.93                         |
| <b>2 Adjustments for reconcile profit (loss)</b>   |                                |
| <b>Adjustments to profit (loss)</b>  |                                |
| Adjustments for finance costs  | 0                              |
| Adjustments for depreciation and amortisation expense  | 1.9                            |
| Adjustments for impairment loss reversal of impairment loss recognised in profit or loss                   | 0                              |
| Adjustments for unrealised foreign exchange losses gains   | 0                              |
| Adjustments for dividend income  | 0                              |
| Adjustments for share-based payments   | 0                              |
| Other adjustments for which cash effects are investing or financing cash flow                              | 0                              |
| Other adjustments to reconcile profit (loss)   | 0                              |
| Other adjustments for non-cash items   | 0                              |
| Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0                              |
| <b>Total adjustments to profit (loss)</b>  | <b>1.9</b>                     |
| <b>3 Adjustments for working capital</b>   |                                |
| Adjustments for decrease (increase) in inventories   | -272.52                        |
| Adjustments for decrease (increase) in trade receivables   | -422.2                         |
| Adjustments for decrease (increase) in other current assets  | 172.04                         |
| Adjustments for increase (decrease) in trade payables  | 122.22                         |
| Adjustments for increase (decrease) in other current liabilities   | 209.72                         |
| Adjustments for provisions   | 11.32                          |
| <b>Total adjustments for working capital</b>   | <b>-179.42</b>                 |
| <b>Total adjustments for reconcile profit (loss)</b>   | <b>-177.52</b>                 |
| <b>Net cash flows from (used in) operations</b>  | <b>235.41</b>                  |
| Dividends received   | 0                              |
| Interest paid  | -14.34                         |
| Interest received  | -7.87                          |
| Income taxes paid (refund)   | 65.76                          |
| Other inflows (outflows) of cash   | 0                              |
| <b>Net cash flows from (used in) operating activities before extraordinary items</b>                       | <b>176.12</b>                  |
| Proceeds from extraordinary items  | 0                              |
| Payment for extraordinary items  | 0                              |
| <b>Net cash flows from (used in) operating activities</b>  | <b>176.12</b>                  |
| <b>4 Cash flows from used in investing activities</b>  |                                |
| Cash flows from losing control of subsidiaries or other businesses   | 0                              |
| Cash flows used in obtaining control of subsidiaries or other businesses                                   | 0                              |
| Other cash receipts from sales of equity or debt instruments of other entities                             | 0                              |

|          |   |                 |
|----------|---|-----------------|
|          | Other cash payments to acquire equity or debt instruments of other entities   | 0.5             |
|          | Other cash receipts from sales of interests in joint ventures   | 0               |
|          | Other cash payments to acquire interests in joint ventures  | 0               |
|          | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0               |
|          | Cash payment for investment in partnership firm or association of persons or limited liability partnerships         | 0               |
|          | Proceeds from sales of property plant and equipment   | 0               |
|          | Purchase of property plant and equipment  | 161.72          |
|          | Proceeds from sales of intangible assets  | 0               |
|          | Purchase of intangible assets   | 0               |
|          | Cash advances and loans made to other parties   | 0               |
|          | Cash receipts from repayment of advances and loans made to other parties  | 0               |
|          | Cash payments for future contracts, forward contracts, option contracts and swap contracts                          | 0               |
|          | Cash receipts from future contracts, forward contracts, option contracts and swap contracts                         | 0               |
|          | Dividends received  | 0               |
|          | Interest received   | 7.87            |
|          | Income taxes paid (refund)  | 0               |
|          | Other inflows (outflows) of cash  | -953.04         |
|          | Proceeds from government grants   | 0               |
|          | <b>Net cash flows from (used in) investing activities before extraordinary items</b>                                | <b>-1107.39</b> |
|          | Proceeds from extraordinary items   | 0               |
|          | Payment for extraordinary items   | 0               |
|          | <b>Net cash flows from (used in) investing activities</b>   | <b>-1107.39</b> |
| <b>5</b> | <b>Cash flows from used in financing activities</b>   |                 |
|          | Proceeds from issuing shares  | 102.68          |
|          | Proceeds from issuing other equity instruments  | 216.65          |
|          | Proceeds from issuing debentures notes bonds etc  | 0               |
|          | Proceeds from borrowings  | 0               |
|          | Repayments of borrowings  | 11.57           |
|          | Dividends paid  | 0               |
|          | Interest paid   | 14.34           |
|          | Income taxes paid (refund)  | 0               |
|          | Other inflows (outflows) of cash  | -1.04           |
|          | <b>Net cash flows from (used in) financing activities before extraordinary items</b>                                | <b>292.38</b>   |
|          | Proceeds from extraordinary items   | 0               |
|          | Payment for extraordinary items   | 0               |
|          | <b>Net cash flows from (used in) financing activities</b>   | <b>292.38</b>   |
|          | <b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>                  | <b>-638.89</b>  |
| <b>6</b> | <b>Effect of exchange rate changes on cash and cash equivalents</b>   |                 |
|          | Effect of exchange rate changes on cash and cash equivalents  | 0               |
|          | <b>Net increase (decrease) in cash and cash equivalents</b>   | <b>-638.89</b>  |
|          | Cash and cash equivalents cash flow statement at beginning of period  | 777.14          |
|          | <b>Cash and cash equivalents cash flow statement at end of period</b>   | <b>138.25</b>   |



| Details of Impact of Audit Qualification  |                    |  |                        |
|---|--------------------|--|------------------------|
| Whether results are audited or unaudited  |                    | Audited  |                        |
| Declaration of unmodified opinion or statement on impact of audit qualification   |                    | Declaration of unmodified opinion  |                        |
| Auditor's opinion   |                    |  |                        |
| Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results |                    | Yes  |                        |
|   | Audit firm's name  | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1   | C N D & Associates | Yes  | 31-08-2027             |

| <b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b> |                     |
|--|---------------------|
| Mode of Fund Raising   | Preferential Issues |
| Description of mode of fund raising (Applicable in case of others is selected)   |                     |
| Date of Raising Funds  | 20-11-2024          |
| Amount Raised  | 319.34              |
| Report filed for Quarter ended   | 31-03-2025          |
| Monitoring Agency  | Not applicable      |
| Monitoring Agency Name, if applicable  |                     |
| Is there a Deviation / Variation in use of funds raised  | No                  |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders                             |                     |
| If Yes, Date of shareholder Approval   |                     |
| Explanation for the Deviation / Variation  |                     |
| Comments of the Audit Committee after review   |                     |
| Comments of the auditors, if any   |                     |

| Sr. | Original Object  | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
|-----|--|-------------------------|---------------------|-----------------------------|----------------|--|----------------|
| 1   | Funding of Working Capital Requirements of the Company | Na                      | 509.63              | 0                           | 156.57         | 0  |                |
| 2   | General Corporate Purpose                              | NA                      | 162.77              | 0                           | 162.77         | 0  |                |

| Signatory Details     |                   |
|-----------------------|-------------------|
| Name of signatory     | Rishabh Arora     |
| Designation of person | Managing Director |
| Place                 | New Delhi         |
| Date                  | 19-05-2025        |

