

RAJKAMAL SYNTHETICS LIMITED

CIN: L45100MH1981PLC024344

Regd. Off.: 411, Atlanta Estate Premises Co. Op. Soc. Ltd, G.M Link Road,
Goregaon (East), Mumbai – 400063.

Email: rajkamalsynthetics@gmail.com **Contact No.** 022-48255368,46056970.

Date: December 01, 2025

To,
Department of Listing Operations
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Trading Symbol: **RAJKSYN**
Scrip Code: **514028**

Dear Sir/Madam,

Sub: Submission of Revised Unaudited Standalone and Consolidated Financial Result for the Quarter and half year ended September 30, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), 2015 we hereby submit the revised unaudited standalone and consolidated financial results of the Company for the quarter and half year ended September 30, 2025.

The above information will also be available on the Company's website:
<https://www.rajkamalsynthetics.com>.

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking you

Yours faithfully,

For **RAJKAMAL SYNTHETICS LIMITED**

Ankur Ajmera
Managing Director & CEO
(DIN: 07890715)

Encl: a/a

RAJKAMAL SYNTHETICS LIMITED

CIN- L45100MH1981PLC024344

Registered Office Address :411 Atlanta Estate Premises CHSL, G.M Link Road, Goregaon (East), , Mumbai-400063

Phone No: 022-48255368,46056970; Email: rajkamalsynthetics@gmail.com

STANDALONE STATEMENT OF THE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025

Sr. No	Particulars	Figures for the Quarter ended on			Figures for the Half Year ended on		Year ended on
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
		Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh
1	INCOME FROM OPERATIONS						
	(a) Revenue from operations	176.21	143.36	23.77	319.57	78.30	206.59
	(b) Other Income	-	-	-	-	-	0.07
	Total Income	176.21	143.36	23.77	319.57	78.30	206.66
2	Expenses:						
	(a) Cost of Material Consumed	-	-	-	-	-	165.92
	(b) Purchase of Stock in Trade	228.01	130.12	14.88	358.12	49.20	(22.40)
	(C) Changes in inventories of finished goods, WIP and Stock in	(72.42)	(7.48)	-	(79.90)	(6.51)	10.60
	(d) Employee Benefit Expense	4.80	4.80	2.70	9.60	5.20	2.31
	(e) Finance Cost	-	-	-	-	-	0.86
	(f) Depreciation and Amortization Expense	1.88	1.88	0.21	3.77	0.42	22.52
	(g) Other Administrative Expenses	4.37	5.54	4.58	9.90	12.99	179.81
	Total Expenses	166.64	134.86	22.37	301.50	61.30	
3	Profit/(Loss) before Tax (1-2)	9.57	8.51	1.40	18.08	17.00	26.85
4	Tax Expenses						
	(a) Current Tax	2.49	2.21	1.61	4.70	1.61	4.67
	(b) Deferred Tax	(0.13)	0.12	0.03	(0.01)	0.06	0.13
	(c) Short/(Excess) Provision for Tax	-	-	-	-	-	-
5	Net Profit / (Loss) for the period (3-4)	7.21	6.18	(0.24)	13.39	15.33	22.04
6	Other Comprehensive Income	0.12	(0.42)	0.25	(0.29)	0.01	0.25
7	Total Comprehensive Income	7.33	5.77	0.01	13.09	15.34	22.29
8	Paid - Up equity share capital (Equity Share of Rs. 10/- each)	660.20	660.20	650.00	660.20	650.00	650.00
9	Earning per equity share (Rs.)						
	(1) Basic	0.11	0.09	(0.004)	0.20	0.24	0.34
	(2) Diluted	0.11	0.09	(0.004)	0.20	0.24	0.03

Notes:

- The un-audited financial results for the quarter and half year ended on September 30,2025 of the company has been reviewed by the audit committee and approved by Board of directors in its meeting held on November 10 ,2025
- Results for the quarter and half year ended on September 30,2025 are reviewed by the auditor of the company compliance with regulation 33 of SEBI (Listing Obligation and Disclosure Requirement)Regulation,2015.
- Figures of Previous Year / Period have been regrouped/recast wherever necessary, in order to make them comparable.
- The Company operates in Single Business Segment. therefore Segment reporting is not applicable to the Company. Business segment has been identified as separable primary segment taking into Account the organizational and internal reporting structure as well as evaluation of risk and return of this segment.

For and on behalf of the Board of
FOR RAJKAMAL SYNTHETICS LIMITED



Ankur Ajmera
Ankur Ajmera
Managing Director
DIN: 07890715

RAJKAMAL SYNTHETICS LIMITED

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025

	PARTICULARS	30.09.2025 (Unaudited)	31.03.2025 (Audited)
		Rs. In Lakh	Rs. In Lakh
1	ASSETS		
	Non current assets		
	Property Plant and Equipment and Intangible Assets	26.55	2.16
	Financial Assets		
	i. Investments	300.62	0.91
	ii. Loans		
	iii. Other Financial Assets		
	(c) Non Current Investments		
	Deferred Tax Assets	1.53	1.52
	Other Non Current Assets		3.84
	Total Non Current Asset	328.70	8.44
2	Current Assets		
	Inventories	108.81	28.91
	Financial Assets		
	(a) Investments	-	
	(b) Trade Receivables	136.92	87.38
	(c) Cash and Cash Equivalents	448.63	775.38
	(d) Bank balance other than © above	-	
	(c) Loans	4.75	
	(d) Other Financial Assets	5.52	1.48
	Other Current Asset	10.59	0.68
	Assets classified as held for sale	-	
	Total Current Assets	715.23	893.84
	Total Assets	1,043.93	902.27
	EQUITY AND LIABILITIES		
3	Equity		
	Equity Share Capital	660.20	660.20
	Other Equity	-	
	Reserves and surplus	(568.79)	(581.88)
	Other Reserves	-	-
	Share warrant money pending allotment	748.53	748.53
	Equity attributable to owners of value Ind AS	839.94	826.84
	Non Controlling Interest		
	Total Equity	839.94	826.84
4	LIABILITIES		
	Non-current liabilities		
	Financial Liabilities		
	(a) Borrowers	24.40	-
	(b) Other Financial Liabilities		-
	(c) Provisions	2.54	-
	Total Non Current Liabilities	26.94	-
5	Current liabilities		
	Financial Liabilities	-	
	(a) Borrowings	-	5.76
	(b) Trade Payables	160.73	51.65
	Total outstanding dues of micro, small & medium enterprises	-	-
	Total outstanding dues of creditors other than micro, small & medium enterprises	-	-
	(c) Other Financial Liabilities	0.04	0.01
	(d) Provisions	16.27	18.01
	Total Current Liabilities	177.04	75.43
	Total Liabilities	203.99	75.43
	Total Equity and Liabilities	1,043.93	902.27



Arun Agrawal
FOR RAJKAMAL SYNTHETICS LIMITED

RAJKAMAL SYNTHETICS LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs)

Particulars	For the Period ended September 30, 2025	For the Period ended September 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	18.08	17.00
Adjustments for:		
Depreciation and amortisation expense	3.77	0.42
Adjustments for:		
Finance Cost	-	-
Operating profit / (loss) before working capital changes	21.84	17.42
Changes in working capital:		
Increase / (Decrease) in trade payable	109.08	54.54
Increase / (Decrease) in long term provisions	2.54	-
Increase / (Decrease) in short term provisions	(1.74)	3.45
Increase / (Decrease) in other current liabilities	0.03	(1.33)
(Increase) / Decrease in short term loan and Advances	(4.75)	(21.65)
(Increase)/decrease in Other current assets	(9.91)	(5.51)
Increase / (Decrease) in trade receivables	(49.54)	(62.29)
(Increase) / Decrease in inventories	(79.90)	(6.51)
Increase / (Decrease) in short term borrowings	24.40	0.23
Increase / (Decrease) in other Financial Assets	(4.04)	(3.68)
Increase / (Decrease) in Property, Plant & Equipment	(28.15)	0.18
Increase / (Decrease) in other Non Current Assets	3.84	1.13
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(38.15)	(41.45)
	(16.30)	(24.03)
Taxes Paid	(4.97)	4.71
NET CASH FLOW FROM OPERATING ACTIVITIES	(21.28)	(19.32)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Adjustment on account of valuation of shares	-	-
Movement in current Investments	(299.71)	0.25
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(299.71)	0.25
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Repaid	-	-
Interest Paid	-	-
Unsecured loan taken	(5.76)	32.16
share warrant	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(5.76)	32.15
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(326.75)	(0.79)
Cash and Cash equivalents at beginning period	775.38	4.49
Cash and Cash equivalents at end of period	448.63	3.70

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

For and on behalf of Board of Directors
FOR RAJKAMAL SYNTHETICS LIMITED

Ankur Ajmera
 Managing Director
 DIN: 07890715




ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarter and year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Rajkamal Synthetics Limited

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of **Rajkamal Synthetics Limited (the "Company")**, for the Quarter & half early ended 30th September, 2025 ("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, 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 Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue areport on the Standalone financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical proceduresapplied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Page 1 of 2



ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

5. Other Matter

Balances of Loans & Advances, Sundry Debtors and Sundry Creditors are subject to Management Confirmation.

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W

Prakash Mandhaniya

Prakash Mandhaniya
Partner
Membership No. 421679
Place: Mumbai
Date: 10.11.2025
UDIN: 25421679BMTFDD8665



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CONSOLIDATED STATEMENT OF THE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025

Sr. No	Particulars	Figures for the Quarter ended on			Figures for the Half Year ended on		Year ended on
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
		Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh	Rs. In Lakh
1	INCOME FROM OPERATIONS						
	(a) Revenue from operations	176.21	143.36	23.77	319.57	78.30	206.59
	(b) Other Income	2.70	3.88		6.58		0.07
	Total Income	178.91	147.24	23.77	326.16	78.30	206.66
2	Expenses:						
	(a) Cost of Material Consumed	-					
	(b) Purchase of Stock in Trade	228.01	130.12	14.88	358.12	49.20	165.92
	(C) Changes in inventories of finished goods, WIP and Stock in	(72.42)	(7.48)		(79.90)	(6.51)	(22.40)
	(d) Employee Benefit Expense	4.80	4.80	2.70	9.60	5.20	10.60
	(e) Finance Cost	-	-	-	-	-	2.31
	(f) Depreciation and Amortization Expense	1.88	1.88	0.21	3.77	0.42	0.86
	(g) Other Administrative Expenses	4.37	7.37	4.58	11.74	12.99	22.52
	Total Expenses	166.64	136.68	22.37	303.33	61.30	179.81
3	Profit/(Loss) before Tax (1-2)	12.26	10.56	1.40	22.83	17.00	26.85
4	Tax Expenses						
	(a) Current Tax	2.49	2.21	1.61	4.70	1.61	4.67
	(b) Deferred Tax	(0.13)	0.12	0.03	(0.01)	0.06	0.13
	(c) Short/(Excess) Provision for Tax						
5	Net Profit / (Loss) for the period (3-4)	9.90	8.24	(0.24)	18.14	15.33	22.04
6	Other Comprehensive Income	0.12	(0.42)	0.25	(0.29)	0.01	0.25
7	Total Comprehensive Income	10.03	7.82	0.01	17.84	15.34	22.29
8	Paid - Up equity share capital (Equity Share of Rs. 10/- each)	660.20	660.20	650.00	660.20	650.00	650.00
9	Earning per equity share (Rs.)						
	(1) Basic	0.15	0.12	(0.004)	0.27	0.24	0.34
	(2) Diluted	0.15	0.12	(0.004)	0.27	0.24	0.03

Notes:

- The un-audited financial results for the quarter and half year ended on September 30,2025 of the company has been reviewed by the audit committee and approved by Board of directors in its meeting held on November 10 ,2025
- Results for the quarter and half year ended on September 30,2025 are reviewed by the auditor of the company compliance with regulation 33 of SEBI (Listing Obligation and Disclosure Requirement)Regulation,2015.
- Figures of Previous Year / Period have been regrouped/recast wherever necessary, in order to make them comparable.
- The Company operates in Single Business Segment. therefore Segment reporting is not applicable to the Company. Business segment has been identified as separable primary segment taking into Account the organizational and internal reporting structure as well as evaluation of risk and return of this segment.



For and on behalf of the Board of
FOR RAJKAMAL SYNTHETICS LIMITED

Ankur Ajmera

Ankur Ajmera
Managing Director
DIN: 07890715

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CIN- L45100MH1981PLC024344

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025

PARTICULARS	30.09.2025 (Unaudited)	31.03.2025 (Audited)
	Rs. In Lakh	Rs. In Lakh
1 ASSETS		
Non current assets		
Property Plant and Equipment and Intangible Assets	26.55	2.16
Financial Assets		
i. Investments	382.21	0.91
ii. Loans		
iii. Other Financial Assets		
(c) Non Current Investments		
Deferred Tax Assets	1.53	1.52
Other Non Current Assets		3.84
Total Non Current Asset	410.29	8.44
2 Current Assets		
Inventories	108.81	28.91
Financial Assets		
(a) Investments	-	
(b) Trade Receivables	136.92	87.38
(c) Cash and Cash Equivalents	603.26	775.38
(d) Bank balance other than © above	-	
(c) Loans	69.75	
(d) Other Financial Assets	5.53	1.48
Other Current Asset	14.52	0.68
Assets classified as held for sale	-	
Total Current Assets	938.80	893.84
Total Assets	1,349.08	902.27
EQUITY AND LIABILITIES		
3 Equity		
Equity Share Capital	960.20	660.20
Other Equity	-	
Reserves and surplus	(564.03)	(581.88)
Other Reserves	-	
Share warrant money pending allotment	748.53	748.53
Equity attributable to owners of value Ind AS	1,144.69	826.84
Non Controlling Interest		
Total Equity	1,144.69	826.84
4 LIABILITIES		
Non-current liabilities		
Financial Liabilities		
(a) Borrowers	24.81	-
(b) Other Financial Liabilities		
(c) Provisions	2.54	-
Total Non Current Liabilities	27.35	-
5 Current liabilities		
Financial Liabilities		
(a) Borrowings	160.73	51.65
(b) Trade Payables	-	
Total outstanding dues of micro, small & medium enterprises	-	
Total outstanding dues of creditors other than micro, small & medium enterprises	-	
(c) Other Financial Liabilities	0.04	0.01
(d) Provisions	16.27	18.01
	-	
Total Current Liabilities	177.04	75.43
Total Liabilities	204.39	75.43
Total Equity and Liabilities	1,349.08	902.27

Ankur Agnani

FOR RAJKAMAL SYNTHETICS LIMITED



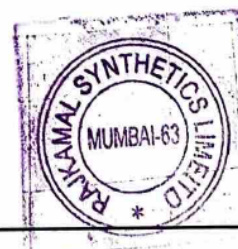
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Phone No: 022-48255368,46056970; Email: rajkamalsynthetics@gmail.com
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025
(Rs. in Lakhs)

Particulars	For the Period ended September 30, 2025	For the Period ended September 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	22.83	17.00
Adjustments for:		
Depreciation and amortisation expense	3.77	0.42
Adjustments for:		
Finance Cost	-	-
Operating profit / (loss) before working capital changes	26.60	17.42
Changes in working capital:		
Increase / (Decrease) in trade payable	109.08	54.54
Increase / (Decrease) in long term provisions	2.54	-
Increase / (Decrease) in short term provisions	(1.74)	3.45
Increase / (Decrease) in other current liabilities	0.03	(1.33)
(Increase) / Decrease in short term loan and Advances	(69.75)	(21.65)
(Increase)/decrease in Other current assets	(13.85)	(5.51)
Increase / (Decrease) in trade receivables	(49.54)	(62.29)
(Increase) / Decrease in inventories	(79.90)	(6.51)
Increase / (Decrease) in short term borrowings	24.81	0.23
Increase / (Decrease) in other Financial Assets	(4.05)	(3.68)
Increase / (Decrease) in Property, Plant & Equipment	(28.15)	0.18
Increase / (Decrease) in other Non Current Assets	3.84	1.13
	(106.68)	(41.45)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(80.08)	(24.03)
Taxes Paid	(4.98)	4.71
NET CASH FLOW FROM OPERATING ACTIVITIES	(85.07)	(19.32)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Subsidiaries	300.00	-
Movement in current Investments	(381.30)	0.25
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(81.30)	0.25
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Repaid	-	-
Interest Paid	-	-
Unsecured loan taken	(5.76)	32.16
share warrant	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(5.76)	32.16
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(172.12)	(0.79)
Cash and Cash equivalents at beginning period	775.38	4.49
Cash and Cash equivalents at end of period	603.26	3.70

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

For and on behalf of Board of Directors
FOR RAJKAMAL SYNTHETICS LIMITED

Ankur Ajmera
Ankur Ajmera
Managing Director
DIN: 07890715





ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarter and half year ended Consolidated Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Rajkamal Synthetics Limited

Report on the Audit of the Consolidated Financial Results

Opinion

1. We have reviewed the accompanying statement of financial results of **Rajkamal Synthetics Limited** ("the Company") for the quarter and half year ended 30th September 2025 for the period from 1st April 2025 to 30th September 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. 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.



**ADV & ASSOCIATES**

CHARTERED ACCOUNTANTS

5. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditors on separate unaudited financial statements of the subsidiaries, the aforesaid Statement includes the results of the following Subsidiaries Companies;

Sr.no	Name of Company	Subsidiary or Associate
1.	Eliraluxe Skincare Private Limited	Wholly-Owned Subsidiary
2.	RKR Mines and Minerals Private Limited	Wholly-Owned Subsidiary
3.	Uttam Stone Mineral Private Limited	Step Owned Associates

6. Based on our review conducted and procedures performed as stated in paragraph 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.

7. Emphasis of Matter

During the quarter and half year ended 30th September 2025, the Company acquired a 100% equity stake in both Eliraluxe Skincare Private Limited and RKR Mines and Minerals Private Limited, thereby making them wholly-owned subsidiaries. Additionally, RKR Mines and Minerals Private Limited, now a wholly-owned subsidiary, acquired a 30% equity stake in Uttam Stone Mineral Private Limited, resulting in its classification as an associate of the said subsidiary under the Companies Act, 2013. These acquisitions have been accounted for in accordance with the applicable Indian Accounting Standards and other relevant provisions of the Companies Act, 2013.

Our review report is not modified in respect of this matter.

8. Other Matters

The accompanying Statement includes the interim unaudited financial statement and other financial information, in respect of;

Two (2) Wholly-Owned Subsidiary and one (1) Step Owned Associates included in the statement whose result reflect total post revenues is Rs. 2.70 lakhs and 6.58 lakhs for the quarter and half year ended 30th September, 2025 respectively and, net profit/(loss) of Rs. 2.70 lakhs and 4.75 lakhs for the quarter and half year ended 30th September, 2025 respectively as considered in the Statement.





ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

These unaudited interim consolidated financial results/financial information have not been reviewed by their auditors and have been approved and 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 these subsidiaries, associates and joint ventures, is based solely on such unaudited interim consolidated financial results/financial information. According to the information and explanations given to us by the Management, these unaudited interim consolidated financial results/financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited

Interim consolidated financial results/financial information certified by the Management.

Balances of Trade receivables, Trade Payables, Advance and deposits received/ given, from/to customers are subject to confirmations and subsequent reconciliation.

For and on behalf of
ADV & Associates
Chartered Accountants
FRN: 128045W



Prakash Mandhaniya
Partner

Membership No. 421679

Date: 10.11.2025

Place: Mumbai

UDIN: 25421679BMTFDE3023

