S.S. SURANA & COMPANY
Chartered Accountants

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (as amended)

To
The Board of Directors
Ranjan Polysters Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Ranjan Polysters Limited ("the Company"),** for the quarter ended on September 30, 2025 and year to date Results for the period from April 01, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. 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. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

S.S. SURANA & CO.
FRN-001079C
JAIPUR
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of 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 S.S. SURANA & CO.
Chartered Accountants
Firm Registration No. 001079C

S.S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Prahalad Gupta
(Partner)
M. No.: 074458

Place: Bhilwara
Date: 14.11.2025
UDIN: 25074458BMNZLQ5893

GSTIN : 08AABCR1643N1Z6

II Shree Shyam Devay Namah II

CIN : L24302RJ1990PLC005560

Plant & Regd, Office : 11-12 K.M. Stone, Chittorgarh Road, Village : Guwardi, Distt- Bhilwara - 311001 (Raj.) India
Tele. : +91 1482 297132 E-mail:ranjanpoly@gmail.com

RANJAN POLYSTERS LIMITED

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

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	a) Revenue from operations	2,263.91	2,684.01	2,033.50	4,947.92	4,341.93	8,546.30
	b) Other Income	2.87	3.62	1.88	6.49	6.16	16.43
	Total Income	2,266.78	2,687.63	2,035.38	4,954.41	4,348.09	8,562.73
II	**Expenses**						
	a) Cost of Materials Consumed	423.67	464.40	499.99	888.07	1,107.79	2,006.22
	b) Purchases of stock -in-trade	124.06	477.25	-	601.31	-	4.54
	c) Changes in inventories of Finished Goods, Work-In-Progress and Stock in Trade	33.29	23.28	(50.36)	56.57	(51.67)	45.12
	d) Employee benefits expense	481.69	495.14	453.66	976.83	909.66	1,849.54
	e) Finance costs	4.82	4.99	28.04	9.81	62.11	81.72
	f) Depreciation and amortisation expense	56.46	51.42	54.76	107.88	106.79	220.44
	g) Other Expenses						
	Manufacturing Expenses	765.09	778.48	714.45	1,543.57	1,486.47	2,935.82
	Administrative & Selling Expenses	87.06	90.00	74.56	177.06	142.68	321.93
	Total Expenses	1,976.14	2,384.96	1,775.10	4,361.10	3,763.83	7,465.33
III	**Profit/ (Loss) before Exceptional items & Tax (I-II)**	**290.64**	302.67	260.28	**593.31**	**584.26**	**1,097.40**
IV	Exceptional Items						
V	**Profit/(Loss) before tax (III-IV)**	290.64	302.67	260.28	593.31	584.26	1,097.40
VI	**Tax expense**						
	a) Current Tax	107.96	50.37	49.90	158.33	143.02	277.55
	b) Earlier Year Tax	-	0.06	13.04	0.06	13.04	13.04
	c) Deferred Tax	(33.20)	26.57	(44.90)	(6.63)	(41.60)	(45.60)
	Total Tax Expense	74.76	77.00	18.04	151.76	114.46	244.99
VII	**Net Profit /(Loss) after tax (V-VI)**	**215.88**	**225.67**	**242.24**	**441.55**	**469.80**	**852.41**
VIII	**Other Comprehensive Income**						
	a) (i) Items that will not be reclassified to profit or loss (net of tax)		-				-
	-Re-measurement gain/(loss) on defined benefit plans	(1.97)	(1.98)	(1.77)	(3.95)	(3.41)	(7.89)
	Total Other Comprehensive Income	(1.97)	(1.98)	(1.77)	(3.95)	(3.41)	(7.89)
IX	**Total Comprehensive Income for the period (VII+VIII)**	213.91	223.69	240.47	437.60	466.39	844.52
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	300.09	300.09	300.09	300.09	300.09	300.09
XI	Other Equity Excluding Revaluation Reserve as per balance sheet of previous accounting year						2,454.05
XII	Earning per Share (Basic/Diluted) in INR						
	a) Basic	7.19	7.52	8.08	14.71	15.66	28.41
	b) Diluted	7.19	7.52	8.08	14.71	15.66	28.41

Note :

1 These unaudited Financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

2 The above financial results have been reviewed by the Audit Committee and thereafter were taken on record by the Board of Directors at their meeting held on 14th November, 2025 at Bhilwara. The Statutory Auditors have carried out the limited review of the results for the quarter and half year ended 30th September, 2025.

3 A search was conducted by the Goods and Services Tax (GST) authorities at the Company's premises on August 28, 2025. Pursuant to the said search, the Company, deposited a sum of ₹175.51 lakhs without prejudice with the GST department. The said amount has been disclosed under "Other Current Assets" in these financial results, pending final adjudication of the matter.
The management believes that it has a strong case on merits and that the outcome of the proceedings is not expected to have any material impact on the financial position or operations of the Company.

4 The Company's business activities falls within a single business segment(Textiles), in terms of Indian Accounting Standard - 108 'Operating Segments' and hence no additional disclosures are being furnished.

5 Previous period figures have been regrouped/re-arranged, wherever considered necessary, to confirm with the current period presentation.

Place : Bhilwara
Dated : 14/11/2025

S.S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

RANJAN POLYSTERS LTD. BHILWARA

For and on behalf of the Board of Directors
RANJAN POLYSTERS LIMITED

Mohit Kumar Bhimsariya
(Executive Director)
DIN: 00389098

GSTIN : 08AABCR1643N1Z6

II Shree Shyam Devay Namah II

CIN : L24302RJ1990PLC005560

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RANJAN POLYSTERS LIMITED

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September, 2025

(Rs. in Lakhs)

S.No.	Particulars	As at September 30, 2025 (Un -Audited)	As at March 31, 2025 (Audited)
A	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	2212.63	1809.21
	b. Capital Work in Progress	-	-
	c. Right of use Assets	0.50	0.50
	d. Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others Financial Assets	66.47	106.39
	e. Other Non-Current Assets	22.72	20.11
	TOTAL NON-CURRENT ASSETS	2302.32	1936.21
2	Current Assets		
	a. Inventories	588.98	731.08
	b. Financial Assets		
	(i) Trade receivables	1393.05	1171.53
	(ii) Cash and cash equivalents	2.10	46.67
	(iii) Bank balance other than (ii) above	-	66.75
	(iv) Others Current Financial Assets	9.59	16.08
	c. Current Tax Assets (net)	14.89	-
	d. Other Current Assets	323.11	246.82
	TOTAL CURRENT ASSETS	2331.72	2278.93
	TOTAL ASSETS	4634.04	4215.14
B	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	300.09	300.09
	b. Other Equity	2888.59	2454.05
	TOTAL EQUITY	3188.68	2754.14
2	Liabilities		
	Non Current Liabilities		
	a. Financial Liabilities		
	(i) Borrowings	380.49	575.91
	(ii) Lease Liabilities	-	-
	b. Provisions	161.85	145.48
	c. Deferred Tax Liabilities (Net)	94.59	102.54
	TOTAL NON-CURRENT LIABILITIES	636.93	823.93
	Current Liabilities		
	a. Financial liabilities		
	(i) Borrowings	222.77	87.99
	(ii) Lease Liabilities	-	-
	(iii) Trade payables Lease Liabilities		
	-total outstanding dues of micro enterprises and small enterprises	42.95	30.14
	-total outstanding dues of creditors other than micro enterprises and small enterprises	279.77	258.47
	(iv) Other financial liabilities	221.71	207.16
	b. Other Current liabilities	16.89	20.74
	c. Provisions	24.34	22.01
	d Current Tax Liabilities(Net)	-	10.56
	TOTAL CURRENT LIABILITIES	808.43	637.07
	TOTAL EQUITY AND LIABILITIES	4634.04	4215.14

For and on behalf of the Board of Directors
RANJAN POLYSTERS LIMITED

S.S. SURANA & CO. FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Place : Bhilwara
Dated : 14/11/2025

Mohit Kumar Bhimsariya
(Executive Director)
DIN: 00389098

RANJAN POLYSTERS LTD. BHILWARA

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RANJAN POLYSTERS LIMITED

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30.09.2025

(Rs. in Lakhs)

Particulars	For the Half Year ended 30.09.2025 Unaudited	For the Half Year ended 30.09.2024 Unaudited
A. Cash flow from operating activities		
Net Profit before tax	593.31	584.26
Adjustments for:		
Depreciation and amortisation expense	107.88	106.79
Loss/ (Profit) on sale of Property, Plant and equipment	18.01	(0.22)
Finance costs	9.81	62.11
Deferred revenue income	(3.04)	(3.03)
Interest income	(3.45)	(2.68)
Remeasurement of employee benefits	(5.28)	(4.55)
Operating profit before working capital changes	717.24	742.68
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	142.10	(59.15)
Trade receivables	(221.52)	111.04
Other non current Financial Assets	39.92	(0.16)
Other non-current assets	(2.61)	6.34
Other current financial assets	6.49	3.74
Other Bank Balances	66.75	-
Other current assets	(76.29)	38.18
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	34.11	(154.38)
Provisions	18.70	15.24
Other Current Financial liabilities	14.55	29.42
Other Current liabilities	(3.85)	(6.22)
	18.35	(15.95)
Cash generated from operations	**735.59**	**726.73**
Net income tax (paid) / refund	(183.85)	(134.94)
Net cash flow from / (used in) operating activities (A)	**551.74**	**591.79**
B. Cash flow from investing activities		
Purchase of property, plant & equipment including capital work in progress	(546.85)	(124.97)
Proceeds from Sale/ Transfer of property, plant & equipment	17.54	12.00
Capital Subsidy received	-	-
Interest received	3.45	2.68
Net cash flow from / (used in) investing activities (B)	**(525.86)**	**(110.29)**
C. Cash flow from financing activities		
Proceeds from non current borrowings	-	58.14
Repayment of non current borrowings	(191.54)	(287.57)
Proceeds/ (Repayment) of Short term borrowings	130.90	(192.55)
Payment of Lease Liabilities	-	-
Finance cost	(9.81)	(62.11)
Net cash flow from / (used in) financing activities (C)	**(70.45)**	**(484.09)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**(44.57)**	**(2.59)**
Cash and cash equivalents at the beginning of the year	46.67	3.95
Cash and cash equivalents at the end of the year	**2.10**	**1.36**
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents-as per Balance Sheet	**2.10**	**1.36**

The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Statement of Cash Flows notified under Section 133 of The Companies Act 2013, read together with Companies (Indian Accounting Standard) Rules 2015 (as amended.)

S. SURANA & CO. CHARTERED ACCOUNTANTS FRN-001079C JAIPUR

For and on behalf of the Board of Directors
RANJAN POLYSTERS LIMITED

Mohit Kumar Bhimsariya
(Executive Director)
DIN: 00389098

RANJAN POLYSTERS LTD. BHILWARA

Place : Bhilwara
Dated : 14/11/2025