

SINGHAL GUPTA & CO. LLP

Chartered Accountants

S. M. Kuteer, 92, Civil Lines, Meerut

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Independent Auditor's Report on Audit Annual of Financial Results and Review of Half Yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

To
The Board of Directors
Rachit Prints Limited
(Formerly known as Rachit Prints Private Limited)

Auditor's Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Statements of **Rachit Prints Limited (CIN: L22190UP2003PLC027364)** ("the Company"), which comprise the Balance Sheet as at **31st March 2026**, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended and notes to the Standalone Financial Statement, including a summary of significant accounting policies and other explanatory information and reviewed the Financial Results for the Half Year Ended 31st March 2026.

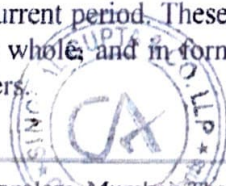
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2026**, and its **Profit**, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Standalone the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial Statements and our auditor's report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for The Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements

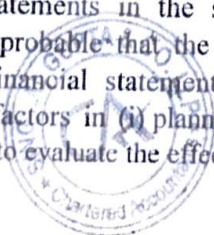
(a) Audit of the Financial Results for the Year Ended 31st March 2026

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of The Financial Results for the Half Year Ended 31st March 2026

We conducted our review of the Financial Results for the half year ended 31st March 2026 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 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 SAs specified under section 143(10) of the Act 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.

Other Matter

- The Statement includes the results for the Half year ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Singhal Gupta & Co. LLP
Chartered Accountants
Firm Registration No.: 004933C



CA Chetan Singhal
Partner
Membership No.: 420018
UDIN: 26420018QZKKIF6146

Place: Meerut

Date: 28th May of 2026

RACHIT PRINTS LIMITED
(EARLIER KNOWN AS RACHIT PRINTS PRIVATE LIMITED)

CIN: U22190UP2003PLC027364

B-9, 10 & 11, Udyog Puram, Delhi Road, Partapur, Meerut

Ph. No: 0121-2440518, E-MAIL: cs@rachitprints.co.in

(Amount in Lacs, unless stated otherwise)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

Particulars	For the half year ended			For the year ended	
	31-03-26	30-09-25	31-03-25	31-03-26	31-03-25
A CONTINUING OPERATIONS					
1 Income from operations (gross)	2,703.71	2,620.29	2,107.22	5,323.99	4,170.32
2 Other Income	21.46	6.34	5.23	27.80	8.11
3 Total Revenue (1+2)	Total` 2,725.16	2,626.63	2,112.45	5,351.79	4,178.43
4 EXPENDITURE					
(a) Cost of materials consumed	1,725.82	1,698.98	1,231.82	3,424.80	2,493.93
(b) Purchases of stock-in-trade	47.61	1.79	2.40	49.41	3.41
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-47.85	-84.20	7.94	-132.05	-5.72
(d) Employee benefits expense	156.37	132.96	108.63	289.33	215.01
(e) Finance costs	36.54	42.40	15.76	78.94	37.09
(f) Depreciation and amortisation expense	109.64	67.97	44.12	177.61	84.92
(g) Other expenses	416.23	426.54	384.19	842.77	740.82
Total Expenses	Total` 2,444.36	2,286.44	1,794.86	4,730.80	3,569.46
5 Profit before exceptional and extraordinary items and tax (3 - 4)	280.80	340.19	317.59	620.99	608.97
6 Exceptional Items	0.00	0.00	0.00	0.00	0.00
7 Profit before extraordinary items and tax (5 + 6)	280.80	340.19	317.59	620.99	608.97
8 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
9 Profit before tax (7 - 8)	280.80	340.19	317.59	620.99	608.97
10 Tax Expenses:					
(a) Current tax expense for current year	65.97	85.50	72.73	151.47	144.41
(b) (Less): MAT credit (where applicable)	0.00	0.00	0.00	0.00	0.00
(d) Net current tax expense	65.97	85.50	72.73	151.47	144.41
(e) Deferred tax (asset)/liability	4.65	-2.43	11.58	2.22	8.39
(f) Income tax of past years	0.00	9.10	0.00	9.10	0.00
11 Profit from continuing operations (9 ± 10)	210.18	248.02	233.28	458.20	456.18
B DISCONTINUING OPERATIONS	-	-	-	-	-
C TOTAL OPERATIONS	210.18	248.02	233.28	458.20	456.18
Number of shares outstanding					
12i Earnings per share (of ` 10/- each):					
Basic & Diluted	4.26	6.53	6.43	10.48	13.03

Significant accounting policies

See accompanying notes to financial statements

For and on behalf of the Board of Directors
Rachit Prints Limited
CIN:L22190UP2003PLC027364

Date: 28/05/2026

Place: Meerut



(Anupam Kansal)
Managing Director
(DIN: 01982805)

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(EARLIER KNOWN AS RACHIT PRINTS PRIVATE LIMITED)

CIN: U22190UP2003PLC027364

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(Amount in Lacs, unless stated otherwise)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

Particulars	For the year ended	
	31-03-26	31-03-25
I EQUITY & LIABILITIES		
1. Shareholders' funds		
(a) Share Capital	493.71	362.81
(b) Reserve & Surplus	2,995.91	868.10
2. Non Current Liabilities		
(a) Long Term Borrowings	837.33	401.13
(b) Deferred Tax Liabilities (Net)	14.91	12.68
(c) Other non current liabilities	8.90	1.92
3. Current Liabilities		
(a) Short Term Borrowings	252.46	522.29
(b) Trade Payables		
- Total outstanding dues to MSMEs	49.08	7.09
- Total outstanding dues to other than MSMEs	429.32	328.26
(c) Other Current Liabilities	74.70	30.71
(d) Short Term Provisions	1.21	73.51
Total	5,157.51	2,608.49
II ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipments and Intangible assets		
(i) Property, Plant & Equipments	1,702.53	977.04
(ii) Intangible Assets	-	-
(iii) Capital work-in progress	6.79	-
(b) Long-term loans and advances	-	-
(c) Deferred tax assets (net)	-	-
(d) Other non current assets	667.79	6.95
2. Current assets		
(a) Inventories	852.99	423.21
(b) Trade receivables	1,120.38	793.70
(c) Cash and cash equivalents	36.66	42.04
(d) Short term loans and advances	495.82	5.10
(e) Other current assets	274.55	360.44
Total	5,157.51	2,608.49

Significant accounting policies

See accompanying notes to financial statements

For and on behalf of the Board of Directors

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Date: 28/05/2026

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Managing Director
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

Particulars	For the year ended	
	31-03-26	31-03-25
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	620.99	608.97
Adjustment for:		
Depreciation and amortisation	177.61	84.92
Surplus on sale of assets	0.00	-1.98
Provision for Gratuity	7.84	0.92
Interest received	-27.80	-2.01
Interest on borrowings	78.94	37.09
Operating profit before working capital changes	857.58	727.91
Adjustments for movement in working capital :		
Adjustments for (increase) / decrease in operating assets:		
Stock	-429.78	-63.91
Trade receivables	-326.68	-143.18
Short-term loans and advances	-490.72	4.91
Other current assets	85.89	-62.51
	-1,161.29	-264.69
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	143.05	-285.90
Other current liabilities	34.14	2.73
	177.19	-283.17
Direct taxes paid/deducted at source	-233.72	-133.74
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	-360.24	46.31
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets including capital work in progress	-909.90	-503.36
Sale of fixed assets/Subsidy received	-	16.75
Long-term loans and advances	-	0.00
Interest received	27.80	2.01
Other non current assets	-660.83	-0.28
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-1,542.93	-484.88
C CASH FLOW FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in long term borrowings	436.20	60.40
Interest Paid on borrowings	-78.94	-37.09
Issue of share capital (Net of Issue expenses)	1,800.51	228.48
Increase/(Decrease) in short term borrowings	-259.99	224.62
NET CASH FROM / (USED IN) FINANCING ACTIVITIES	1,897.78	476.40
D Net Increase/(Decrease) in cash and cash equivalents	-5.38	37.83
E Cash and cash equivalents as at the end of previous period	42.04	4.21
F Cash and cash equivalents as at end of the year	36.66	42.04
G Components of cash and cash equivalents		
Cash & bank balances	36.66	42.04
	36.66	42.04

For and on behalf of the Board of Directors
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Notes to the Financial Results for the half year ended 31st March, 2026

1. The above financial results for the half year & year ended 31st March, 2026 have been prepared by the Company in accordance with the Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 (as amended) and in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act read with Companies (Accounting Standards) Rules, 2006 and were reviewed by the Audit Committee and approved & taken on record by the Board of Directors at their respective Meeting held on **Thursday, 28th May, 2026**.
2. Figures for the Half Year ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited figures up to the Half year ended 30th September, 2025 of the financial year. The Financial Results for the year ended 31st March, 2026 have been audited by the Statutory auditors and Financial Results for the half year ended March 31, 2026 have been reviewed by the statutory auditors.
3. The Company is only having one Reportable Business Segment I.e. Manufacturing of cloth and related products. Further the company is operating in Single geographic segment i.e. India.
4. Effective 21st November, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes'. The Company has accounted for incremental liability, which is not material to the financial results.
5. The above financial results are available on companies' website <https://www.rachitprints.co.in/> at the Bombay Exchange Limited at bseindia.com.
6. The figures for the corresponding previous periods have been regrouped/reclassified, wherever considered necessary to confirm the figures represented in the current period.
7. The above financial results have been prepared followed with same accounting policies as those followed in the most recent annual financial statements.
8. The Company had completed its Initial Public Offer (IPO) on 3rd September 2025 by way of issue of 13,09,000 equity shares of face value of Rs.10/- each of the company at issue price of Rs.149/- (including premium of Rs.139/-per equity shares) aggregating to 19.50 Lakhs. The Equity shares of the company were listed on SME platform of (BSE) on 8th September 2025.