



Chandra Gupta & Associates

CHARTERED ACCOUNTANTS

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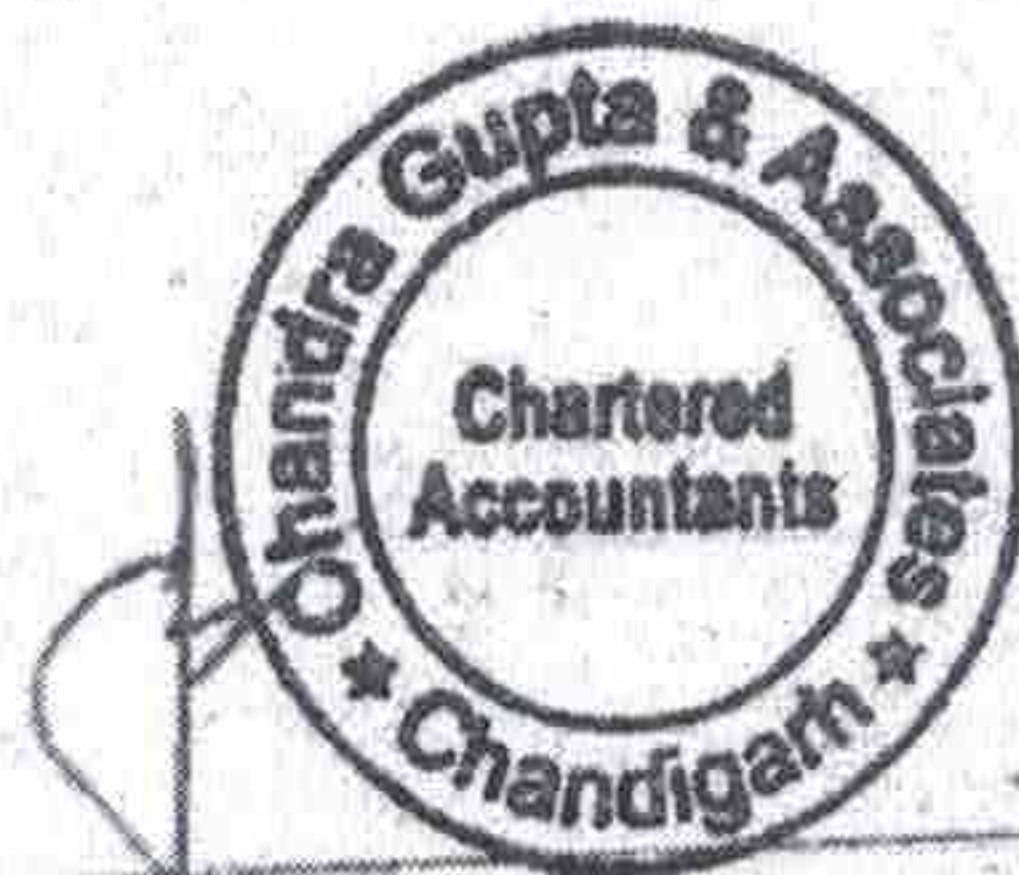
Limited Review Report

To

The Board of Directors

Richa Industries Limited (Under Liquidation).

1. We have reviewed the accompanying statement of unaudited standalone financial results of Richa Industries Limited (Under Liquidation) ("the Company"), for the quarter ended June 30, 2025, this statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. The Statement, which is 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 Standards 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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. 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 procedures applied 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.



Head Office: 177, Block-R, LGF, Greater Kailash-1, New Delhi-110048

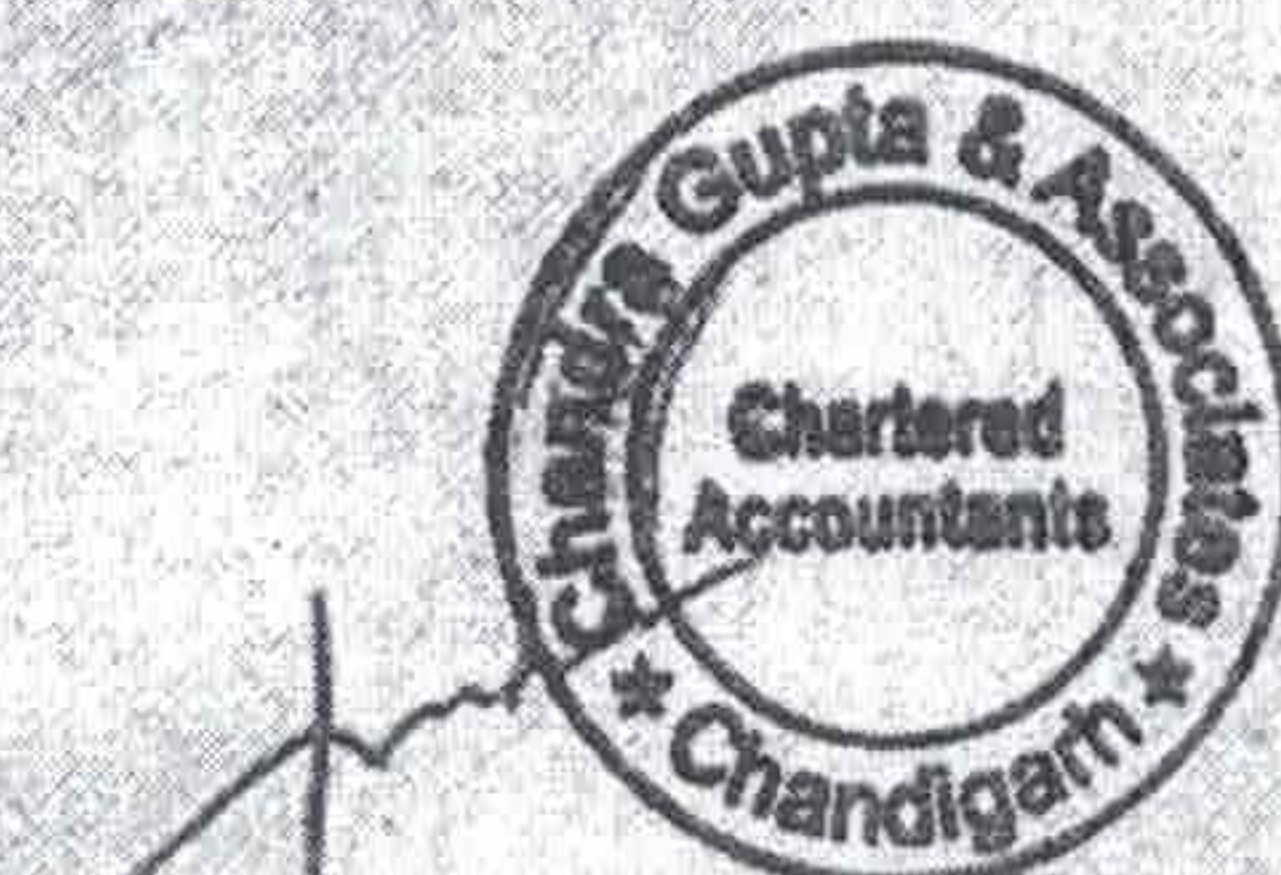
Our Branches:

• Faridabad • Solan • Chandigarh • Mohali • Noida • Guwahati • Jaipur • Mumbai • Jharkhand
Overseas: - Vancouver (Canada)

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.

For Chandra Gupta and Associates
Chartered Accountants
Firm Reg. No. 000259N

Date: 16-08-2025
Place: Chandigarh



Jai Kishan Singal
(Partner)

M. No.: 082074

UDIN: 25082074BPTZSA1485

RICHA INDUSTRIES LIMITED (UNDER LIQUIDATION)

[CIN : L17115HR1993PLC032108]

Registered Office: Plot No-29, DLF Industrial Area, Phase-II, Faridabad - 121003 (Haryana)

Website: richaindustries.com, Email: camohitchawla@gmail.com, Telephone No: +91 98880 03303

Statement of Standalone Financial Results for the Quarter Ended June 30, 2025

(Rupees in Lakhs)

| STANDALONE | | | | | |
|------------|---|-----------------|-----------------|-----------------|-------------------|
| S. No. | Particulars | Quarter Ended | | | Year Ended |
| | | 30.06.2025 | 31.03.2025 | 30.06.2024 | 31.03.2025 |
| | | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue From operations | 936.55 | 889.37 | 576.13 | 3,525.20 |
| II | Other Income | 0.06 | (78.12) | - | 10.77 |
| III | Total Income (I+II) | 936.61 | 811.25 | 576.13 | 3,535.97 |
| IV | EXPENSES | | | | |
| | (a) Cost of materials consumed | 863.81 | 470.04 | 364.23 | 2,022.61 |
| | (b) Purchases of Stock-in-Trade | - | - | - | - |
| | (c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | 19.55 | 65.52 | (65.47) | (0.36) |
| | (d) Employee benefits expense | 190.69 | 209.73 | 166.29 | 765.75 |
| | (e) Other expenses | 338.58 | 407.78 | 281.84 | 1,385.67 |
| | (f) Finance costs | - | 0.00 | 0.01 | 0.02 |
| | (g) Depreciation and amortization expenses | 108.15 | 117.80 | 130.39 | 492.87 |
| | Total expenses (IV) | 1,520.78 | 1,270.88 | 877.28 | 4,666.54 |
| V | Profit/(loss) before exceptional and extraordinary items and tax (III-IV) | (584.17) | (459.63) | (301.15) | (1,130.57) |
| VI | Exceptional/ Extraordinary Items | - | - | - | - |
| VII | Profit/ (loss) before tax(V-VI) | (584.17) | (459.63) | (301.15) | (1,130.57) |
| VIII | Tax expense: | | | | |
| | (1) Current tax | - | - | - | - |
| | (2) Deferred tax | - | - | - | - |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | (584.17) | (459.63) | (301.15) | (1,130.57) |
| X | Profit/(loss) from discontinued operations | - | - | - | - |
| XI | Tax expenses of discontinued operations | - | - | - | - |
| XII | Profit/(loss) from Discontinued operations (after tax) (X-XI) | - | - | - | - |
| XIII | Profit/(loss) for the period (IX+XII) | (584.17) | (459.63) | (301.15) | (1,130.57) |
| XIV | Other Comprehensive Income | | | | |
| | A. (i) Items that will not be reclassified to profit or loss | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - |
| | Sub-total (A) | - | - | - | - |
| | B. (i) Items that will be reclassified to profit or loss | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - |
| | Sub-total (B) | - | - | - | - |
| | Total Other Comprehensive Income (XIV i.e. A+B) | - | - | - | - |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period) | (584.17) | (459.63) | (301.15) | (1,130.57) |
| XVI | Paid-up Equity Share Capital <i>(Face value of Rs. 10 per share)</i> | 2,351.69 | 2,351.69 | 2,351.69 | 2,351.69 |
| XVII | Other Equity <i>(excluding Revaluation Reserves as per balance sheet of previous accounting year)</i> | (34,161.33) | (33,577.16) | (32,747.74) | (33,577.16) |
| XVIII | Earning per equity share in INR (for discontinued & continuing operation) | | | | |
| | (1) Basic | (2.49) | (1.96) | (1.29) | (4.83) |
| | (2) Diluted | (2.49) | (1.96) | (1.29) | (4.83) |

On Behalf of the Board of Directors

For Richa Industries Limited

RICHA INDUSTRIES LIMITED
(UNDER LIQUIDATION)

Mohit Chawla
(Liquidator)

LIQUIDATOR

IP Registration No: IBBI/IPA-001/IP-P00524/2017-2018/10949

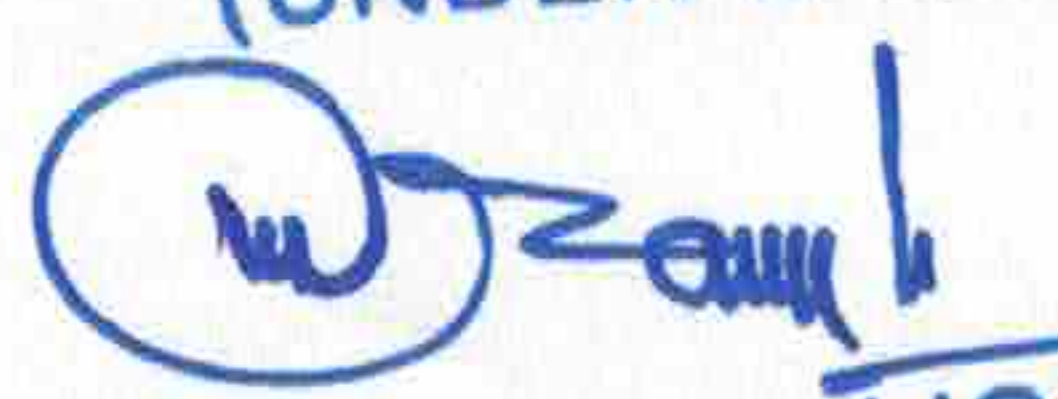
Date: 16/08/2025
Place: Chandigarh

Notes:

1. The Statement of Quarterly Results has been compiled from the books of accounts maintained by the Company and has been prepared in accordance with applicable accounting principles, policies and regulations. The results are subject to limited review and are unaudited.
2. **Note on Status under Insolvency and Bankruptcy Code, 2016**
 - The Hon'ble National Company Law Tribunal (NCLT), Chandigarh Bench, initiated the Corporate Insolvency Resolution Process (CIRP) against Richa Industries Limited by an order dated December 18, 2018, under the Insolvency and Bankruptcy Code, 2016 ("the Code").
 - Mr. Arvind Kumar was appointed as the Interim Resolution Professional (IRP) to manage the affairs of the Company in accordance with the Code.
 - On January 17, 2019, the Committee of Creditors (CoC) confirmed the appointment of Mr. Arvind Kumar as the Resolution Professional (RP).
 - The Hon'ble NCLT, Chandigarh Bench, passed a liquidation order on June 11, 2025, under Section 33 of the Code, and appointed Mr. Mohit Chawla as the Liquidator.
 - In light of the commencement of liquidation proceedings, the powers of the Resolution Professional, Mr. Arvind Kumar, have ceased, and all powers are now vested with the Liquidator, Mr. Mohit Chawla, as per the provisions of the Code.
3. Previous period/ year figures have been regrouped/ reclassified wherever necessary.
4. The figures of the quarter ended 31 March 2024 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto to the third quarter of the relevant financial year.

For Richa Industries Limited.

RICHA INDUSTRIES LIMITED
(UNDER LIQUIDATION)


LIQUIDATOR

Mohit Chawla

(Liquidator)

IP Registration No: IBBI/IPA-001/IP-P00524/2017-2018/10949

Date: 16/08/2025

Place: Chandigarh