# REPONO LIMITED
## (Formerly known as Repono Private Limited)

Date: 13/11/2025

To
The Corporate Relationship Department
**Bombay Stock Exchange Limited**
25th Floor, P J Tower, Dalal Street Fort, Mumbai – 400 001

**Company Code: 544463**

**Sub: Intimation of Outcome of the Board Meeting**

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of **REPONO LIMITED** ('the Company') at its meeting held today, i.e., 13th November, 2025, has approved the Standalone Unaudited Financial Results with the Limited Review Report for the Half year ended 30th September, 2025.

The aforesaid Financial Results and Reports are enclosed herewith.

The meeting of the Board of Directors commenced at 4.30 P.M and concluded at 5:30 PM

The results are being made available on the website of the Company www.repono.in

You are requested to kindly take the above information on record.

You are requested to kindly take the above information on record.

Thanking You

**For REPONO LIMITED**
DIBYENDU DEEPAK
Digitally signed by DIBYENDU DEEPAK
Date: 2025.11.13 17:35:18 +05'30'

**Dibyendu Deepak**
**DIN: 06484282**
**Managing Director**

**V S BAPNA & ASSOCIATES**
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

**Limited Review Report on Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2025 of the M/s Repono Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

We have reviewed the accompanying statement of unaudited financial results of **M/s REPONO LIMITED** ("The Company") for the **Half Year Ended 30th September, 2025** which include Standalone financial results, Statement of Standalone Assets and Liabilities and Statement of Cash flows for the Half Year Ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2016 dated 05 July 2016.

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.

This Statement, which is the responsibility of the 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 Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of 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 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. 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.

V. S. BAPNA & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 127027

**V S BAPNA & ASSOCIATES**
Chartered Accountants

D-202, IInd Floor, Kailas Complex,
LBS Marg, Bhandup (W), Mumbai - 400 078.
M : +91 9833605788, E-mail : virenbapna@gmail.com

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 recognition and measurement principles laid down in the applicable Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

**For**
**V S Bapna & Associates**
**Chartered Accountants**
**FRN:131079W**

V S BAPNA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M.NO. 405027

**CA Virendra Bapna**
**(Proprietor)**
**M.No. 405027**
**UDIN: 25405027BMGNSZ9798**

**Date: 13.11.2025**
**Place: Mumbai**

# REPONO LIMITED

**CIN: U74999MH2017PLC290217**

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

**Statement of Profit and Loss for the Half year ended 30th September, 2025**

(Rupees in Lakhs)

| Particulars | Note No. | Half Year Ended | | | Year Ended |
|---|---|---|---|---|---|
| Date of Start of reporting period | | 01-04-25 | 01-10-24 | 01-04-24 | 01-04-24 |
| Date of end of reporting period | | 30-09-25 | 31-03-25 | 30-09-24 | 31-03-25 |
| Whether results are audited or unaudited | | Unaudited | Unaudited | Unaudited | Audited |
| **A CONTINUING OPERATIONS** | | | | | |
| **I. Revenue from Operations** | 17 | 3,048.89 | 2,899.81 | 2,211.73 | 5,111.55 |
| **II. Other Income** | 18 | 23.27 | 27.03 | 20.84 | 47.87 |
| **III. Total Income (I + II)** | | 3,072.17 | 2,926.84 | 2,232.57 | 5,159.41 |
| **IV. Expenses:** | | | | | |
| (a) Cost Of Revenue | 19 | 981.03 | 799.06 | 885.80 | 1,684.86 |
| (b) Purchases of Stock-in-Trade | 20 | 44.36 | 34.19 | 24.03 | 58.22 |
| (c) Changes in inventories of finished goods WIP & Stock-in-Trade | 21 | 8.63 | (2.66) | (6.42) | (9.07) |
| (e) Employee benefits expense | 22 | 1,225.49 | 1,271.88 | 681.19 | 1,953.08 |
| (f) Finance costs | 23 | 63.37 | 38.02 | 19.52 | 57.53 |
| (g) Depreciation and amortization expense | 24 | 38.26 | 46.78 | 34.79 | 81.57 |
| (h) Other expenses | 25 | 264.76 | 394.54 | 216.61 | 611.15 |
| **Total Expenses** | | 2,625.89 | 2,581.81 | 1,855.52 | 4,437.34 |
| **V. Profit/Loss before exceptional & extraordinary items & tax (III - IV)** | | **446.28** | **345.03** | **377.05** | **722.08** |
| VI Exceptional Items | | - | - | - | - |
| **VII Profit / (Loss) before extraordinary items and tax (V - VI)** | | **446.28** | **345.03** | **377.05** | **722.08** |
| VIII Extraordinary Items | | - | - | - | - |
| **IX. Profit / (Loss) Before Tax (VII-VIII)** | | **446.28** | **345.03** | **377.05** | **722.08** |
| **X. Tax Expense:** | | | | | |
| (a) Current tax expense for current year | | 126.26 | 101.82 | 111.34 | 213.15 |
| (b) (Less): MAT credit (where applicable) | | - | - | - | - |
| (c) Current tax expense relating to prior years | | - | - | 4.54 | 4.54 |
| (d) Deferred tax | | (2.66) | (3.95) | (1.70) | (5.66) |
| **XI Profit (Loss) for the period from Continuing Operations (IX - X)** | | **322.68** | **247.16** | **262.87** | **510.04** |
| **B DISCONTINUING OPERATIONS** | | | | | |
| XII Profit / (Loss) from Discontinuing Operations | | - | - | - | - |
| **XIII. Profit/(Loss) for the period (XI+XII)** | | 322.68 | 247.16 | 262.87 | 510.04 |
| **XIV.Earning Per Equity Share (of Rs.10/- each):** | 26 | | | | |
| (a) Basic Earnings | | **3.85** | **3.30** | **3.50** | **6.80** |
| (b) Diluted Earnings | | **3.85** | **3.30** | **3.50** | **6.80** |

**Disclosure of Notes on Financial Results**

1. Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

2. The statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. The above Unaudited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 or 133 of Companies Act, 2013, read with relevant rules.

3. The company has only one reportable business segment, Hence no separate information for segment wise disclosure is given in accordance with the requirement of Accounting Standard (AS) 17 - "Segment Reporting"

4. The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meeting held on November 13, 2025 and The Statutory Auditors have carried out limited review of unaudited results of the company for the half year ended September 30, 2025.

5. During the period, the Company raised Rs. 26,68,03,200/- by issuing 27,79,200 equity shares of Rs.10 each at a premium of Rs.86 per share through an Initial Public Offering (IPO). The total Securities Premium arising from this issue amounted to Rs. 23,90,11,200/-

6. IPO Expenses amounting to Rs. 2,51,35,108/- have been capitalised and have not been amortised till date.

7. During the period, Rs. 3,76,03,389/- has been given as advances to vendors towards Capital Expenditure.

**For and on behalf of the Board of Directors of**
**M/S. Repono Limited**

**Sankalpa Bhattacherjee**
**(Director)**
**DIN : 07557348**

**Dibyendu Deepak**
**(Managing Director)**
**DIN : 06484282**

REPONO LIMITED NAVI MUMBAI

**Place : Navi Mumbai**
**Date: 13/11/2025**

# REPONO LIMITED

**CIN: U74999MH2017PLC290217**

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

**Balance Sheet as on 30th September, 2025**

**(Rupees in Lakhs)**

| Particulars | Note No. | As on 30th Sep 2025 | As on 31st March 2025 |
|---|---|---|---|
| | | Unaudited | Audited |
| **EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Fund** | | | |
| a) Share Capital | 1 | 1,027.92 | 750.00 |
| b) Reserve & Surplus | 2 | 3,375.60 | 662.81 |
| c) Money received against share warrants | | - | - |
| | | **4,403.52** | **1,412.81** |
| **(2) Non Current Liabilities** | | | |
| a) Long-term borrowings | 3 | 68.81 | 89.41 |
| b) Deferred tax liabilities (Net) | 4 | 2.04 | 4.70 |
| c) Other Long term liabilities | | - | - |
| d) Long-term provisions | 5 | 30.91 | 31.49 |
| **(3) Current Liabilities** | | | |
| a) Short-term borrowings | 6 | 515.41 | 523.95 |
| b) Trade payables | 7 | 44.70 | 135.70 |
| d) Short-term provisions | 8 | 228.59 | 222.51 |
| c) Other current liabilities | 9 | 198.52 | 162.24 |
| | | **1,088.98** | **1,170.01** |
| **Total** | | **5,492.50** | **2,582.82** |
| **ASSETS** | | | |
| **1) NON-CURRENT ASSETS** | | | |
| a) (i) Property Plant and Equipment | 10 | 535.39 | 565.06 |
| (ii) Intangible assets | | 2.05 | 2.35 |
| (iii) Assets Under Development | | 77.54 | 77.54 |
| b) Non-current investments | | - | - |
| c) Deferred tax Assets (Net) | 4 | - | - |
| d) Long-term loans and advances | | - | - |
| e) Other non-current assets | 11 | 1,415.23 | 278.12 |
| | | **2,030.21** | **923.07** |
| **(2) Current Assets** | | | |
| Current Investments | | - | - |
| Inventories | 12 | 14.30 | 22.92 |
| Trade Receivables | 13 | 1,390.38 | 1,174.67 |
| Cash and Cash Equivalents | 14 | 1,001.35 | 5.84 |
| Short term Loans & Advances | 15 | 333.75 | 312.56 |
| Other current assets | 16 | 722.52 | 143.76 |
| | | **3,462.30** | **1,659.74** |
| **Total** | | **5,492.50** | **2,582.82** |

**For and on behalf of the Board of Directors of**
**M/S. Repono Limited**

**Sankalpa Bhattacherjee**
**(Director)**
**DIN : 07557348**

**Dibyendu Deepak**
**(Managing Director)**
**DIN : 06484282**

REPONO LIMITED NAVI MUMBAI

**Place : Navi Mumbai**
**Date: 13/11/2025**

# REPONO LIMITED

**CIN: U74999MH2017PLC290217**

S-Wing, 3rd Floor, Office No. 3061, Plot No 03, Akshar Business Park, Vashi, Navi Mumbai, Maharashtra, India, 400703

## Cash Flow Statement For The Period Ended 30th September, 2025

(Rupees in Lakhs)

| Particulars | For the period ended 30th Sep, 2025 | For the period ended 30th Sep, 2025 | For the year ended 31 March, 2025 | For the year ended 31 March, 2025 |
|---|---|---|---|---|
| | Unaudited | Unaudited | Audited | Audited |
| **A. Cash flow from operating activities** | | | | |
| Net Profit before extraordinary items and tax | | 446.28 | | 722.08 |
| *Adjustments for:* | | | | |
| Depreciation and amortisation | 38.26 | | 81.57 | |
| Finance costs | 63.37 | | 57.53 | |
| Rent Income | (5.36) | | (10.30) | |
| Interest Income | (17.92) | | (37.43) | |
| Net unrealised exchange (gain) / loss | - | | - | |
| | 78.35 | | 91.38 | |
| Operating profit / (loss) before working capital changes | | 524.63 | | 813.45 |
| *Changes in working capital:* | | | | |
| *Adjustments for (increase) / decrease in operating assets:* | | | | |
| Trade receivables | (215.71) | | (508.28) | |
| Short-term loans and advances | (21.19) | | (85.09) | |
| Long-term loans and advances | - | | - | |
| Inventories | 8.63 | | (9.07) | |
| Other current assets | (578.76) | | (113.81) | |
| Other non-current assets | (1,137.11) | (1,944.14) | (230.85) | (947.10) |
| *Adjustments for increase / (decrease) in operating liabilities:* | | | | |
| Trade payables | (91.00) | | (63.53) | |
| Other current liabilities | 6.08 | | 217.81 | |
| Other Long term liabilities | - | | - | |
| Short-term provisions | 36.28 | | 44.55 | |
| Long-term provisions | (0.58) | (49.22) | 15.46 | 214.30 |
| **Income Taxes Paid** | | (126.26) | | (217.70) |
| **Net cash flow from / (used in) operating activities (A)** | | **(1,594.99)** | | **(137.05)** |
| **B. Cash flow from investing activities** | | | | |
| Capital expenditure on fixed assets, including capital advances | (8.28) | | (111.95) | |
| Investment in Share Capital | - | | - | |
| Proceeds from sale of fixed assets | - | | - | |
| (Investment)/Redemption in fixed deposits | (989.60) | | - | |
| Interest Income | 17.92 | | 37.43 | |
| Rent Income | 5.36 | | 10.30 | |
| Current Investments | - | | - | |
| **Net cash flow from / (used in) investing activities (B)** | | **(974.61)** | | **(64.22)** |
| **C. Cash flow from financing activities** | | | | |
| Proceeds from issue of equity shares | 2,668.03 | | - | |
| Proceeds from / (Repayment of) long-term borrowings | (20.60) | | 2.32 | |
| Proceeds from other short-term borrowings | (8.55) | | 257.24 | |
| Proceeds from Sale of Fixed Assest | - | | - | |
| Repayment of other short-term borrowings | - | | - | |
| Finance cost | (63.37) | | (57.53) | |
| **Net cash flow from / (used in) financing activities (C)** | | **2,575.52** | | **202.03** |
| **Net increase / (decrease) in Cash and cash equivalents (A+B+C)** | | **5.92** | | **0.76** |
| **Cash and cash equivalents at the beginning of the year** | | **5.84** | | **5.07** |
| Effect of exchange differences on restatement of foreign currency Cash and cash | | - | | - |
| Cash and cash equivalents at the end of the year * | | **11.75** | | **5.84** |
| * Comprises: | | | | |
| (a) Cash on hand | 0.24 | | 0.24 | |
| (b) Cheques, drafts on hand | - | | - | |
| (c) Balances with banks | | | | |
| (i) In current accounts | 11.51 | | 5.60 | |
| (ii) In OD accounts | - | | - | |
| Total | | **11.75** | | 5.84 |

**For and on behalf of the Board of Directors of**
**M/S. Repono Limited**

**Sankalan Bhattacherjee**
**(Director)**
**DIN : 07557348**

**Dibyendu Deepak**
**(Managing Director)**
**DIN : 06484282**

REPONO LIMITED NAVI MUMBAI

**Place : Navi Mumbai**
**Date: 13/11/2025**