SUDHA APPARELS LIMITED
Plot No. 30, Institutional Sector-44
Gurgaon-122 002 Haryana (INDIA)
CIN: L17299WB1981PLC033331

Tel. No. 91-124- 2574325
Fax No. 91-124- 2574327

12th August, 2026

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700001

Stock Code : 10029405
Scrip ID : SUDHA APPARELS

Sub: Outcome of Board Meeting held on 12th August, 2026

Dear Sir,

We wish to inform you that pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Board of Directors (the "Board") of Sudha Apparels Limited (the "Company") at its meeting held today i.e. August 12, 2026, inter alia, considered and approved the Un-audited Financial Results for the quarter ended on June 30, 2026.

A copy of duly signed Un-audited Financial Results along with Limited Review Reports issued by Statutory Auditors of the Company are enclosed.

The meeting of Board of Directors commenced at 4:00 P.M and concluded at 4:30 P.M.

Submitted for your kind information and record.

Thanking You,

Yours Faithfully,
For **Sudha Apparels Limited**

Tanmay Bhasker
Digitally signed by Tanmay Bhasker
Date: 2026.08.12 17:08:28 +05'30'

Tanmay Bhasker
Company Secretary & Compliance Officer

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the regulation 33 and regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended

To the Board of Directors
M/S. SUDHA APPARELS LIMITED

We have reviewed the accompanying statement of Standalone unaudited financial results ("The Statement") of M/s SUDHA APPARELS LIMITED, ("The Company") for the quarter ended 30.06.2026, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
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 read with Circular. Our responsibility is to express a conclusion on these financial statements based on our review.
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements* 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 an analytical procedure 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.

Emphasis of Matter

- **As per note 4 of published results** the Company had leased certain properties to Future Retail Limited (FRL) and Future Lifestyle Fashions Limited (FLFL), both of which have been undergoing proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC). The updated status of litigation, possession, and claims as of the date of approval of these financial Results is detailed below:

  • In Case of Future Retail Limited (FRL): The Hon'ble NCLT had previously ordered liquidation, and peaceful possession of the leased premises has already been successfully repossessed by the Company. A formal claim remains lodged with the appointed Liquidator for the recovery of all outstanding past rental dues.

  • In case of Future Lifestyle Fashions Limited (FLFL): A claim of ₹1,000.40 lakhs toward pre-CIRP dues stands admitted by the Resolution Professional (RP). Regarding the proceedings going on :-
  • In Supreme Court: The Company's Civil Appeal which was admitted its Apex Court order dated May 26, 2026, is at present remains pending for adjudication.

  • Order of Liquidation & Urgent NCLT Application: In the interim, the Committee of Creditors (CoC) of FLFL approved the liquidation of the corporate debtor. Pursuant to this, the Hon'ble NCLT, Mumbai Bench, vide its order dated July 9, 2026, approved the proposal for liquidation and appointed a Liquidator as per the provisions of the IBC. In view of the liquidation order dated July 9, 2026, the Company has filed an urgent application before the Hon'ble NCLT, Mumbai, seeking:

KANODIA SANYAL & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

Exclusion of the leased property from the liquidation estate asset pool of FLFL; and
Directions to the Liquidator for the immediate handover of vacant and peaceful possession of the premises to the Company.

Our opinion is not modified in respect of these matters.

Based on our review conducted as above, as stated 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 applicable Accounting Standards i.e. Indian Accounting Standards(" Ind AS") specified under section 133 of the Companies Act,2013 as amended , read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanodia Sanyal & Associates
Chartered Accountants
FRN: 008396N

(Pallav Kumar Vaish)
Partner
Membership Number: 508751
UDIN: 26508751SEPWFV9321

Place: New Delhi
Date: 12th August, 2026

KANODIA SANYAL & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

SUDHA APPARELS LIMITED

Regd. Office :2/5, Sarat Bose Road, Flat No. 8A, 8th Floor, Kolkata - 700020
CIN:L17299WB1981PLC033331
Website : www.sudhaapparels.com **Email : secretarial@sudhaapparels.com**

(Rs. In Lakhs except EPS)

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2026

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	**Revenue from Operations**				
	a) Interest Income	149.85	45.50	33.60	141.66
	b) Dividend Income	-	-	-	877.51
	c) Rental Income	4.44	4.44	5.51	19.90
	d) Net Profit on fair value changes	115.76	5.46	-	5.46
	e) Sales of Traded Goods	-	-	-	-
	Total Revenue from operations (a+b+c+d+e)	270.05	55.40	39.11	1,044.53
2	**Other Income**	4.00	(164.59)	123.34	280.91
3	**Total Income (1 + 2)**	274.05	(109.19)	162.45	1,325.44
4	**Expenses**				
	a) Finance Cost	270.93	157.42	127.59	524.59
	b) Purchase of Traded Goods	-	-	-	-
	c) Change in inventories of stock - in - trade	-	-	-	-
	d) Employees Benefits expenses	6.71	10.11	7.61	35.83
	e) Depreciation & Amortisation expense	33.75	35.50	35.49	142.99
	f) Other Expenses	74.49	77.35	8.42	339.01
	g) Provision for Non Performing Assets	-	(39.61)	-	(39.61)
	h) Contingent Provision against Standard Assets	1.57	24.68	0.63	21.66
	i) Contingent Provision against Sub-standard Assets	-	37.00	-	37.00
	j) Contingent Provision against Doubtful Assets	1.57	(69.13)	-	(69.13)
	Total Expenses (a+b+c+d+e+f+g+h+i+j)	389.02	233.32	179.74	992.34
5	**Profit/(Loss) before exceptional items and tax (3 - 4)**	(114.97)	(342.51)	(17.29)	333.10
6	Exceptional items gain/(loss)				
	Provision for Diminution in value of Investment	-	-	-	-
7	**Profit / (Loss) after exceptional and extraordinary items and before Tax (5 - 6)**	(114.97)	(342.51)	(17.29)	333.10
8	**Tax Expense**				
	Current Tax	-	9.30	-	181.45
	Deferred Tax	29.06	513.64	-	537.97
	Tax Adjustment for Earlier Year	-	33.48	-	33.48
	Total Tax Expense	29.06	556.42	-	752.90
9	**Profit / (Loss) for the period (7 - 8)**	(144.03)	(898.93)	(17.29)	(419.80)
10	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	Due to Change in Fair Value of Investments	6,384.03	(4,623.17)	158.21	(20,061.45)
	Due to remeasurements of post-employment benefit obligations	-	(2.20)	-	(2.20)
	Income tax relating to Realised gain on Shares		(1.45)		(1.45)
	Deferred Tax	(912.92)	661.67	(22.09)	2,869.88
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprihensive Income	5,471.11	(3,965.15)	136.12	(17,195.22)
11	**Total Comprehensive Income for the period (9 + 10)**	5,327.08	(4,864.08)	118.83	(17,615.02)
12	**Paid up Equity Share Capital (face Value Rs. 10/- each)**	78.98	78.98	78.98	78.98
13	**Other Equity**				76,567.79
14	Basic/Diluted Earnings/(Loss) Per Share (EPS) on Net Profit / (Loss)	(18.24)	(113.82)	(2.19)	(53.15)

SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	**Segment Revenue**				
	a) Income from Financing & Investment Activities	265.61	(390.17)	156.94	1,029.00
	b) Income from Renting & Other Activities	8.44	280.98	5.51	296.44
	Total Income	274.05	(109.19)	162.45	1,325.44
2	**Segment results : Profit before Tax and after interest on financing segment**				
	a. Financing activities	213.38	(120.39)	141.23	1,110.77
	b. Renting services	(57.42)	(64.70)	(30.93)	(253.08)
	Total	155.96	(185.09)	110.30	857.69
	Less - Interest on financing activities	270.93	157.42	127.59	524.59
	Total Profit before Tax	(114.97)	(342.51)	(17.29)	333.10
3	Segment Assets				
	a. Financing activities	99,498.23	92,485.34	1,05,691.33	92,485.34
	b. Renting services	5,089.44	5,122.70	5,271.54	5,122.70
	c. Other Unallocated	-	-	-	-
	Total Segment Assets	1,04,587.67	97,608.04	1,10,962.87	97,608.04
4	Segment Liabilities				
	a. Financing activities	22,360.02	20,707.46	16,339.21	20,707.46
	b. Renting services	253.81	253.81	243.02	253.81
	c. Other Unallocated				
	Total Segment Liabilities	22,613.83	20,961.27	16,582.23	20,961.27
5	**Total capital employed**	81,973.84	76,646.77	94,380.64	76,646.77

KANODIA SANYAL & ASSOCIATES ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

NOTES

1 The above results were reviewed by the Audit Committee and approved by Board of Directors at the meeting held on 12th August, 2026.

2 The company is a Non-Banking Finance Company (NBFC) as defined under the Companies (Indian Accounting Standard Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016.

3 The Company has identified two reportable primary Business Segment on the basis of risk & return involved, which are financing & investment and renting of property.

4 The Company had leased certain properties to Future Retail Limited (FRL) and Future Lifestyle Fashions Limited (FLFL), both of which have been undergoing proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC). The updated status of litigation, possession, and claims as of the date of approval of these financial Results is detailed below:

• In Case of Future Retail Limited (FRL):The Hon'ble NCLT had previously ordered liquidation, and peaceful possession of the leased premises has already been successfully repossessed by the Company. A formal claim remains lodged with the appointed Liquidator for the recovery of all outstanding past rental dues.

• In case of Future Lifestyle Fashions Limited (FLFL): A claim of ₹1,000.40 lakhs toward pre-CIRP dues stands admitted by the Resolution Professional (RP). Regarding the proceedings going on :- .
• In Supreme Court: The Company's Civil Appeal which was admitted its Apex Court order dated May 26, 2026, is at present remains pending for adjudication.

• Order of Liquidation & Urgent NCLT Application: In the interim, the Committee of Creditors (CoC) of FLFL approved the liquidation of the corporate debtor. Pursuant to this, the Hon'ble NCLT, Mumbai Bench, vide its order dated July 9, 2026, approved the proposal for liquidation and appointed a Liquidator as per the provisions of the IBC. In view of the liquidation order dated July 9, 2026, the Company has filed an urgent application before the Hon'ble NCLT, Mumbai, seeking:
o Exclusion of the leased property from the liquidation estate asset pool of FLFL; and
o Directions to the Liquidator for the immediate handover of vacant and peaceful possession of the premises to the Company.

5 Sudha Apparels Limited (the "Company") is a Non-Deposit taking Non-Banking Financial Company ("NBFC ND") registered with the Reserve Bank of India (the "RBI") and classified as NBFC- Middle Layer under the Master Direction – Reserve Bank of India (Non-Banking Financial Company– Scale Based Regulation) Directions, 2023 dated October 19, 2023, as amended read with the Scale Based Regulation (SBR) A Revised Regulatory Framework for NBFCs dated October 22, 2021 issued by RBI.

6 Figures for the quarter ended 31st March 2026 are the balancing & recast figures between Audited figures of financial year ended 31st March 2026 & published figures upto third quarter of the financial year.

7 Figures for the previous year/ quarter have been regrouped /rearranged /recast wherever considered necessary.

For Sudha Apparels Limited

Yogesh Sharma
Whole Time Director
DIN - 10725585

Place: Gurugram
Date: August 12, 2026

KANODIA SANYAL & ASSOCIATES
NEW DELHI
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33 and regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended

To
The Board of Directors
M/S. SUDHA APPARELS LIMITED

We have reviewed the accompanying statement of unaudited Consolidated financial results of SUDHA APPARELS LIMITED, ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the profit after tax and total comprehensive income of its joint ventures and associates for the quarter ended 30.06.2026 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019('the Circular').

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 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 read with Circular. Our responsibility is to express a conclusion on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to "Review of Interim Financial information performed by the Independent Auditor of the Entity" Statements* 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 the 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.
We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under regulation 33(8) of the Regulation, to extent applicable.

The Statement includes the results of the entities as mentioned below:

Sl. No.	Subsidiary
I	Floater Drilling Private Limited

Emphasis of Matter

- **As per note 4 of published results** the Company had leased certain properties to Future Retail Limited (FRL) and Future Lifestyle Fashions Limited (FLFL), both of which have been undergoing proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC). The updated status of litigation, possession, and claims as of the date of approval of these financial Results is detailed below:

  • In Case of Future Retail Limited (FRL): The Hon'ble NCLT had previously ordered liquidation, and peaceful possession of the leased premises has already been successfully repossessed by the Company. A formal claim remains lodged with the appointed Liquidator for the recovery of all outstanding past rental dues.

KANODIA SANYAL & ASSOCIATES ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

• In case of Future Lifestyle Fashions Limited (FLFL): A claim of ₹1,000.40 lakhs toward pre-CIRP dues stands admitted by the Resolution Professional (RP). Regarding the proceedings going on :-

• In Supreme Court: The Company's Civil Appeal which was admitted its Apex Court order dated May 26, 2026, is at present remains pending for adjudication.

• Order of Liquidation & Urgent NCLT Application: In the interim, the Committee of Creditors (CoC) of FLFL approved the liquidation of the corporate debtor. Pursuant to this, the Hon'ble NCLT, Mumbai Bench, vide its order dated July 9, 2026, approved the proposal for liquidation and appointed a Liquidator as per the provisions of the IBC. In view of the liquidation order dated July 9, 2026, the Company has filed an urgent application before the Hon'ble NCLT, Mumbai, seeking:

Exclusion of the leased property from the liquidation estate asset pool of FLFL; and

Directions to the Liquidator for the immediate handover of vacant and peaceful possession of the premises to the Company.

Our opinion is not modified in respect of these matters.

Based on our review conducted procedures performed as state above para as stated above, nothing has come to our attention that causes us to believe that the accompanying statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the afore-said 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 and Regulation 52 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.

Other Matter

The consolidated unaudited financial results include the interim financial information of one subsidiary, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. NIL and net profit/ (loss) after tax of (Rs. 5.93 lakh) and total comprehensive income/ (loss) of (Rs. 5.93 lakh) for the quarter ended June 30, 2026 as considered in the consolidated unaudited financial results. According to information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters.

For Kanodia Sanyal & Associates
Chartered Accountants
FRN: 008396N

(Pallav Kumar Vaish)
Partner
Membership Number: 508751

UDIN: 26508751WWFELC2635

Place: **New Delhi**
Date: **12th August 2026**

KANODIA SANYAL & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

SUDHA APPARELS LIMITED
Regd. Office :2/5, Sarat Bose Road, Flat No. 8A, 8th Floor, Kolkata - 700020
CIN:L17299WB1981PLC033331
Website : www.sudhaapparels.com Email : secretarial@sudhaapparels.com

(Rs. In Lakhs except EPS)

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30 TH JUNE, 2026

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	**Revenue from Operations**				
	a) Interest Income	149.85	45.48	33.60	141.64
	b) Dividend Income	-	-	-	877.51
	c) Rental Income	4.44	4.44	5.51	19.90
	d) Net Profit on fair value changes	115.76	5.46	-	5.46
	e) Sales of Traded Goods	-	-	-	-
	Total Revenue from operations (a+b+c+d+e)	270.05	55.38	39.11	1,044.51
2	**Other Income**	4.00	(164.58)	123.34	280.91
3	**Total Income (1 + 2)**	**274.05**	**(109.20)**	**162.45**	1,325.42
4	**Expenses**				
	a) Finance Cost	276.79	175.52	132.99	548.10
	b) Purchase of Traded Goods	-	-	-	-
	c) Change in inventories of stock - in - trade	-	-	-	-
	d) Employees Benefits expenses	6.71	10.11	7.61	35.83
	e) Depreciation & Amortisation expense	33.75	35.49	35.49	142.99
	f) Other Expenses	74.56	77.92	8.49	339.62
	g) Provision for Non Performing Assets	-	(39.61)		(39.61)
	h) Contingent Provision against Standard Assets	1.57	24.68	0.63	21.66
	i) Contingent Provision against Sub-standard Assets	-	37.00	-	37.00
	j) Contingent Provision against Doubtful Assets	1.57	(69.13)	-	(69.13)
	Total Expenses (a+b+c+d+e+f+g+h+i+j)	**394.95**	**251.98**	**185.21**	1,016.46
5	**Profit/(Loss) before exceptional items and tax (3 - 4)**	**(120.90)**	**(361.18)**	**(22.76)**	**308.96**
6	Exceptional items gain/(loss)				
	Provision for Diminution in value of Investment	-	-	-	-
	Share of Loss in associated Enterprises	-	-	-	-
7	**Profit/ (Loss) before tax (5 - 6)**	**(120.90)**	**(361.18)**	**(22.76)**	308.96
8	**Tax Expense**				
	Current Tax	-	9.30	-	181.45
	Deferred Tax	29.06	513.65	-	537.97
	Tax Adjustment for Earlier Year	-	33.48	-	33.48
		29.06	**556.43**	-	**752.90**
9	**Profit / (Loss) for the period (7 - 8)**	**(149.96)**	**(917.61)**	**(22.76)**	**(443.94)**
10	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	Due to Change in Fair Value of Investments	6,384.03	(4,623.17)	158.21	(20,061.45)
	Due to remeasurements of post-employment benefit obligations	-	(2.20)	-	(2.20)
	Income tax relating to Realised gain on Shares	-	(1.45)	-	(1.45)
	Deferred Tax	(912.92)	661.67	(22.09)	2,869.88
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprihensive Income	**5,471.11**	(3,965.15)	**136.12**	(17,195.22)
11	**Total Comprehensive Income for the period (9 + 10)**	5,321.15	(4,882.76)	113.36	(17,639.16)
12	**Paid up Equity Share Capital (face Value Rs. 10/- each)**	78.98	78.98	78.98	78.98
13	**Other Equity**				76,543.77
14	Basic/Diluted Earnings/(Loss) Per Share (EPS) on Net Profit / (Loss)	(18.99)	(116.18)	(2.88)	(56.21)

SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	**Segment Revenue**				
	a) Income from Financing & Investment Activities	265.61	(390.18)	156.94	1,028.98
	b) Income from Renting & Other Activities	8.44	280.98	5.51	296.44
	Total Income	**274.05**	(109.20)	**162.45**	1,325.42
2	**Segment results : Profit before Tax and after interest on financing segment**				
	a. Financing activities	213.31	(120.96)	141.16	1,110.14
	b. Renting services	(57.42)	(64.70)	(30.93)	(253.08)
	Total	**155.89**	**(185.66)**	**110.23**	**857.06**
	Less - Interest on financing activities	276.79	175.52	132.99	548.10
	Total Profit before Tax	**(120.90)**	**(361.18)**	**(22.76)**	**308.96**
3	Segment Assets				
	a. Financing activities	99,821.97	92,807.71	1,05,691.33	92,807.71
	b. Renting services	5,089.44	5,122.69	5,271.54	5,122.69
	c. Other Unallocated	-	-	325.14	-
	Total Segment Assets	**1,04,911.41**	**97,930.40**	**1,11,288.01**	**97,930.40**
4	Segment Liabilities				
	a. Financing activities	22,710.71	21,050.84	16,336.21	21,050.84
	b. Renting services	256.81	256.81	246.02	256.81
	c. Other Unallocated	-	-	330.50	
	Total Segment Liabilities	**22,967.52**	**21,307.65**	**16,912.73**	**21,307.65**
5	**Total capital employed**	81,943.89	76,622.75	94,375.28	76,622.75

KANODIA SANYAL & ASSOCIATES
NEW DELHI
CHARTERED ACCOUNTANTS

NOTES

1 The above results were reviewed by the Audit Committee and approved by Board of Directors at the meeting held on 12th August, 2026.

2 The company is a Non-Banking Finance Company (NBFC) as defined under the Companies (Indian Accounting Standard Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016.

3 The Company has identified two reportable primary Business Segment on the basis of risk & return involved, which are financing & investment and renting of property.

4 The Company had leased certain properties to Future Retail Limited (FRL) and Future Lifestyle Fashions Limited (FLFL), both of which have been undergoing proceedings under the Insolvency and Bankruptcy Code, 2016 (IBC). The updated status of litigation, possession, and claims as of the date of approval of these financial Results is detailed below:

• In Case of Future Retail Limited (FRL) The Hon'ble NCLT had previously ordered liquidation, and peaceful possession of the leased premises has already been successfully repossessed by the Company. A formal claim remains lodged with the appointed Liquidator for the recovery of all outstanding past rental dues.

• In case of Future Lifestyle Fashions Limited (FLFL): A claim of ₹1,000.40 lakhs toward pre-CIRP dues stands admitted by the Resolution Professional (RP). Regarding the proceedings going on :-
• In Supreme Court: The Company's Civil Appeal which was admitted its Apex Court order dated May 26, 2026, is at present remains pending for adjudication.

• Order of Liquidation & Urgent NCLT Application: In the interim, the Committee of Creditors (CoC) of FLFL approved the liquidation of the corporate debtor. Pursuant to this, the Hon'ble NCLT, Mumbai Bench, vide its order dated July 9, 2026, approved the proposal for liquidation and appointed a Liquidator as per the provisions of the IBC. In view of the liquidation order dated July 9, 2026, the Company has filed an urgent application before the Hon'ble NCLT, Mumbai, seeking:
o Exclusion of the leased property from the liquidation estate asset pool of FLFL; and
o Directions to the Liquidator for the immediate handover of vacant and peaceful possession of the premises to the Company.

5 Sudha Apparels Limited (the "Company") is a Non-Deposit taking Non-Banking Financial Company ("NBFC ND") registered with the Reserve Bank of India (the "RBI") and classified as NBFC- Middle Layer under the Master Direction – Reserve Bank of India (Non-Banking Financial Company– Scale Based Regulation) Directions, 2023 dated October 19, 2023, as amended read with the Scale Based Regulation (SBR): A Revised Regulatory Framework for NBFCs dated October 22, 2021 issued by RBI.

6 The Holding Company has made an investment in a wholly-owned subsidiary, Floater Drilling Private Limited, with effect from 14th February, 2025.

7 Figures for the quarter ended 31st March 2026 are the balancing & recast figures between Audited figures of financial year ended 31st March 2026 & published figures upto third quarter of the financial year.

8 Figures for the previous year/ quarter have been regrouped /rearranged /recast wherever considered necessary.

For Sudha Apparels Limited

Yogesh Sharma
Whole Time Director
DIN - 10725585

Place: Gurugram
Date: August 12, 2026

KANODIA SANYAL & ASSOCIATES
NEW DELHI
CHARTERED ACCOUNTANTS