

General information about company		
Scrip code*	505729	
NSE Symbol*	SINGERIND	
MSEI Symbol*	NOTLISTED	
ISIN*	INE638A01035	
Name of company	Singer India Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	27-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	27-05-2026 16:15	
End date and time of board meeting	27-05-2026 20:30	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	10-02-2025	
Indicate Company website link for updated RPT policy of the Company	<a href="https://singerindia.com/wp-content/uploads/2025/02/RPT-Policy-1.pdf">https://singerindia.com/wp-content/uploads/2025/02/RPT-Policy-1.pdf</a>	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	16632	55733	
	Other income	223	702	
	<b>Total income</b>	<b>16855</b>	<b>56435</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	1312	2589	
(b)	Purchases of stock-in-trade	13115	37792	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2075	400	
(d)	Employee benefit expense	1357	5211	
(e)	Finance costs	17	46	
(f)	Depreciation, depletion and amortisation expense	112	370	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	2231	8221	
	<b>Total other expenses</b>	<b>2231</b>	<b>8221</b>	
	<b>Total expenses</b>	<b>16069</b>	<b>54629</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>786</b>	<b>1806</b>	
4	Exceptional items	18	-73	
<b>5</b>	<b>Total profit before tax</b>	<b>804</b>	<b>1733</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	-49	201	
8	Deferred tax	263	256	
<b>9</b>	<b>Total tax expenses</b>	<b>214</b>	<b>457</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>590</b>	<b>1276</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>590</b>	<b>1276</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	-5	-19	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>585</b>	<b>1257</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1244	1244	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve		16581	
<b>23</b>	<b>Earnings per share</b>			

<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.95	2.07
	Diluted earnings (loss) per share from continuing operations	0.95	2.06
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.95	2.07
	Diluted earnings (loss) per share from continuing and discontinued operations	0.95	2.06
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

## Text Block

Textual Information(4)

Notes:

1. The above audited financial results for the quarter and year ended 31 March 2026 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 27 May 2026. The Statutory Auditors of Singer India Limited ('the Company') have issued an unmodified audit opinion. The annual financial results include the results for the quarter ended 31 March 2026 and 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year for the respective years and the published unaudited year to date figures up to the third quarter of the respective financial years which were subject to limited review by us.

2. The above financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3. The certificate of Managing Director and Chief Financial Officer in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, in respect of the above results has been placed before the Board of Directors.

4. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "One time impact of new Labour Codes" under "Exceptional items". The incremental impact consisting of gratuity of Rs. 50.09 lakhs and long-term compensated absences of Rs. 23.01 lakhs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

5. Earnings per share are not annualised for the quarter ended 31 March 2026, 31 December 2025, and 31 March 2025.

6. During the year ended 31 March 2026, the Company has raised additional share capital aggregating to Rs.448.55 lakhs by way of preferential allotment of equity shares. The Company has issued 5,63,578 shares at a price of Rs. 79.59/- per share whereby equity share capital has increased by Rs. 11.27 lakhs and securities premium account is increased by Rs. 426.31 lakhs (net of expenses of Rs. 10.97 lakhs).

The proceeds of the issue from the said preferential allotment are towards expansion of the manufacturing facility including designing and development of tools and equipment for Sewing Machines and the said proceeds will be utilised by 31 March 2028. The total proceeds of Rs. 437.58 lakhs (net of related expense of INR 10.97 lakhs).

7. The above results of the Company are available on the Company's website <https://www.singerindia.com/> and also on <https://www.bseindia.com> and <https://www.nseindia.com>

8. The Bureau of India Standard ("BIS") certification marked license number CM/L - 41000049170 ('License') as per IS 15449: Part 1: 2004 granted to a vendor that supplies a sub category of mechanical household Zig-Zag machines which was cancelled by the BIS w.e.f. 8 August 2023 by serving a notice dated 14 August 2023. This affected the Company's ability to import mechanical household Zig-Zag sewing machines. The BIS, through its committee comprising industry representatives, has revised the applicable standards and notified the Gazette and that the Company's future imports of Zig Zag sewing machines will be brought under the scope of the revised standards. The Company filed a writ petition with the Delhi High Court on 10 November 2023 to stay/quash the order cum notice of cancellation of the License/setting aside the IS 15449: Part 1: 2004 and passing of appropriate directions to amend the prevailing regulations in line with the updated technological norms. In view of the notification of the revised standard and based on the management assessment, the Company decided to withdraw its writ petition. Accordingly, the Hon'ble Delhi High Court, vide its order dated 22 January 2026, permitted withdrawal of the petition and dismissed the matter as withdrawn.

In the meantime earlier, the Company sought a No Objection Certificate ("NOC") dated 18 October 2023 from the Ministry of Commerce & Industry to import such Zig-Zag machines without a BIS mark in order to maintain its supply of goods. This NOC expired on 17 January 2024 and the Company obtained the NOC for a further extended period of three months w.e.f. 14 February 2024 which expired on 13 May 2024. During this period, the Company had continued to import such Zig-Zag machines without a BIS mark. The Company applied for another NOC on 12 August 2024 and obtained it on 14th November 2024, valid for period of three months which expired on 13th February 2025, The Company has applied for NOC on 12 September 2025, 23 October 2025 and 05 December 2025 and obtained it on 19 September 2025, 03 November 2025 and 11 December 2025 respectively. All of these NOCs are expired on 12 February 2026.

The BIS license marked license number CM/L - 9700010710 ('License') as per IS 15449: Part 1: 2004 issued to the Company's own factory situated at Jammu to manufacture household Zig-Zag machines, Consequent upon the revision of IS15449: Part1:2004 as IS15449 : PART 1:2024, license has been revised effective 6th November 2025 as per license endorsement no 11, dated 7 November 2025 issued by BIS. Additionally, pursuant to the amendments executed as of 12 November 2025 to the existing Trademark License Agreements with the Trademark Licensor, the Company has obtained the right to manufacture and / or outsource zig-zag sewing machines to be sold in India, under the Singer & Merritt Brands, and available only the to Licensor for export to and other Country Worldwide, in accordance with the agreed Royalty fees and the terms of the agreements.

9. A fire incident occurred at the registered office of the Company on 13 July 2025 and the same was intimated by the Company to Bombay Stock Exchange on dated 14 July 2025.

There has been no disruption to the Company's business operations or customer services, as the majority of IT systems are hosted on secure, cloud-based SaaS platforms, enabling uninterrupted remote working. The Company has arranged for temporary office space in the same premises and has partially resumed on-site operations, office space taken at new location has been fully operational effective from 15 January 2026.

10. In accordance with the provisions of Section 62(1)(b) of the Companies Act, 2013, the Companies (Share Capital and Debentures) Rules, 2014 and the Securities and Exchange, Board of India (Share Based Employee Benefits) Regulations, 2014 ("ESOP Regulations") and with the approval of the shareholders obtained through Postal Ballot, the Company, during the financial year 2023-24, introduced and implemented Singer India - Employee Stock Option Plan 2023' ("ESOP 2023"). Under ESOP 2023, not exceeding 36,00,000 Stock Options can be granted to the eligible employees/non-executive directors of the Company. The same was intimated by the Company to Bombay stock exchange. The Nomination and Remuneration Committee of the Company granted 31,50,000 Stock Options during the year ended 31 March 2024, 1,25,000 Stock Options during the year ended 31 March 2025, 1,00,000 Stock Options during the period ended 30 June 2025 and 1,00,000

Stock Options during the period ended 30 September 2025. Out of these granted options 21,06,250 options are vested and out of these vested options 62,500 options are expired, 4,62,500 options have been exercised and allotted on 17 October 2024 and out of remaining unvested options, 62,500 options are lapsed and rest are pending for exercise.

11. Dividend declared by the Company is based on profits available for distribution. On 27 May 2026, the Board of Directors of the Company have proposed a final dividend of Rs.0.40 per equity share (face value of Rs. 2 per equity share) for the year ended 31 March 2026 subject to the approval of shareholders at the upcoming Annual General Meeting.

12. The Company submitted its application for registration / listing with the National Stock Exchange of India Limited (NSE) on 14 November 2025, the company got listed with NSE on 19 March 2026.

<b>Statement of Asset and Liabilities</b>		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	1044
	Capital work-in-progress	55
	Investment property	0
	Goodwill	0
	Other intangible assets	1164
	Intangible assets under development	55
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	<b>Other non-current financial assets</b>	
1	Other Financial Assets	849
2		
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>849</b>
	<b>Total non-current financial assets</b>	<b>849</b>
	Deferred tax assets (net)	
	<b>Other non-current assets</b>	
1	Income Tax Assets	263
2	Other non-current assets	11
3	Right-of-use assets	676
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	<b>950</b>
	<b>Total non-current assets</b>	<b>4117</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	10482
	<b>Current financial asset</b>	
	Current investments	236
	Trade receivables, current	3859
	Cash and cash equivalents	5867
	Bank balance other than cash and cash equivalents	2468
	Loans, current	0
	<b>Other current financial assets</b>	
1	Other Financial Assets	150
2		
3		
4		
5		

	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>150</b>
	<b>Total current financial assets</b>	<b>12580</b>
	Current tax assets (net)	
	<b>Other current assets</b>	
1	Other current assets	1769
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>1769</b>
	<b>Total current assets</b>	<b>24831</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>28948</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1244
	Other equity	16581
	<b>Total equity attributable to owners of parent</b>	<b>17825</b>
	Non controlling interest	
	<b>Total equity</b>	<b>17825</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	
1	Lease Liabilities	287
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	<b>287</b>
	<b>Total non-current financial liabilities</b>	<b>287</b>
	Provisions, non-current	133
	Deferred tax liabilities (net)	46
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>466</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0

	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	2543
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4356
	<b>Total Trade payable</b>	<b>6899</b>
	<b>Other current financial liabilities</b>	
1	Lease Liabilities	212
2	Other Financial Liabilites	1684
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>1896</b>
	<b>Total current financial liabilities</b>	<b>8795</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	1012
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>1012</b>
	Provisions, current	850
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	<b>10657</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>11123</b>
	<b>Total equity and liabilities</b>	<b>28948</b>
	<b>Disclosure of notes on assets and liabilities</b>	

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Sewing machines and related accessories	13680	45255
2	Domestic appliances	2952	10478
	<b>Total Segment Revenue</b>	16632	55733
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	16632	55733
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Sewing machines and related accessories	1740	5241
2	Domestic appliances	-259	-1053
	<b>Total Profit before tax</b>	1481	4188
	<b>i. Finance cost</b>	16	36
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	661	2419
	<b>Profit before tax</b>	804	1733
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Sewing machines and related accessories	12689	12689
2	Domestic appliances	4566	4566
	<b>Total Segment Asset</b>	17255	17255
	<b>Un-allocable Assets</b>	11693	11693
	<b>Net Segment Asset</b>	28948	28948
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Sewing machines and related accessories	6945	6945
2	Domestic appliances	2401	2401
	<b>Total Segment Liabilities</b>	9346	9346
	<b>Un-allocable Liabilities</b>	1777	1777
	<b>Net Segment Liabilities</b>	11123	11123
	<b>Disclosure of notes on segments</b>	Textual Information(1)	

**Text Block**

Textual Information(1)

Notes:

Segment revenue and expenses:

Segment revenue and expenses represents revenue and expenses that are either directly attributed to individual segments or are attributed to individual segments on a reasonable basis. The remainder of the revenue and expenses are categorised as unallocated.

Segment assets and liabilities:

Segment assets includes all assets used by a segment, which are directly attributed to individual segments or are attributed to individual segments on a reasonable basis. Segment liabilities include all liabilities, which are directly attributed to individual segments or are attributed to individual segments on a reasonable basis. The remainder of assets and liabilities are categorized as unallocated, since the Company believes that it is not practical to allocate the same over individual segments on a reasonable basis.

<b>Other Comprehensive Income</b>				
		Date of start of reporting period	01-01-2026	01-04-2025
		Date of end of reporting period	31-03-2026	31-03-2026
		Whether results are audited or unaudited	Audited	Audited
		Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss			
1	Remeasurements of defined benefit plans	-6.00	-25.00	
	Total Amount of items that will not be reclassified to profit and loss	-6.00	-25.00	
2	Income tax relating to items that will not be reclassified to profit or loss	-1.00	-6.00	
3	Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss			
5	Total Other comprehensive income	-5.00	-19.00	

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1733
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	45
	Adjustments for decrease (increase) in inventories	30
	Adjustments for decrease (increase) in trade receivables, current	639
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-819
	Adjustments for decrease (increase) in other non-current assets	19
	Adjustments for other financial assets, non-current	-809
	Adjustments for other financial assets, current	-11
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1703
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	330
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	370
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	214
	Adjustments for provisions, non-current	44
	Adjustments for other financial liabilities, current	233
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	39
	Adjustments for dividend income	0
	Adjustments for interest income	513
	Adjustments for share-based payments	236
	Adjustments for fair value losses (gains)	-57
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	745
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>2438</b>
	<b>Net cash flows from (used in) operations</b>	<b>4171</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	469
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>3702</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	2
	Purchase of property, plant and equipment	1662
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	498
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	353
	<b>Net cash flows from (used in) investing activities</b>	<b>-809</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	438
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	155
	Dividends paid	3
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>280</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>3173</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>3173</b>
	Cash and cash equivalents cash flow statement at beginning of period	2694
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>5867</b>

**Format for Disclosure of Related Party Transactions (applicable only for half**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Singer India Limited	AAACS8418H	Mr.Rakesh Khanna	AANPK3453A	Vice Chairman & Managing Director	Remuneration			Nil			301.47
2	Singer India Limited	AAACS8418H	Mr.Rakesh Khanna	AANPK3453A	Vice Chairman & Managing Director	Any other transaction	Employee Share based payment expenses		Nil			40
3	Singer India Limited	AAACS8418H	Mr.Subhash Chand Nagpal	AAEPN5190N	Chief Financial Officer	Remuneration			Nil			36.48
4	Singer India Limited	AAACS8418H	Mr.Subhash Chand Nagpal	AAEPN5190N	Chief Financial Officer	Any other transaction	Employee Share based payment expenses		Nil			12.95
5	Singer India Limited	AAACS8418H	Ms.Rupinder Kaur	CGSPK3243B	Company Secretary	Remuneration			Nil			8.21
6	Singer India Limited	AAACS8418H	Mr.Hetal Madhukant Gandhi	ACKPG0257D	Non Executive Non Independent Director	Any other transaction	Reimbursement of Expenses		Nil			0.44
7	Singer India Limited	AAACS8418H	Mr.Hetal Madhukant Gandhi	ACKPG0257D	Non Executive Non Independent Director	Any other transaction	Employee Share based payment expenses		Nil			6.63
8	Singer India Limited	AAACS8418H	Mr.Maneesh Mansingka	AFMPM7185H	Non Executive Non Independent Director	Any other transaction	Employee Share based payment expenses		Nil			6.63
9	Singer India Limited	AAACS8418H	Mr.Rajesh Relan	AACPR3077J	Non Executive Independent Director	Any other transaction	Reimbursement of Expenses		Nil			0.35
10	Singer India Limited	AAACS8418H	Mr.Rajesh Relan	AACPR3077J	Non Executive Independent Director	Any other transaction	Sitting Fee		Nil			4.8
11	Singer India Limited	AAACS8418H	Mr.Sunil Duggal	AAMPD1109M	Non Executive Independent Director	Any other transaction	Reimbursement of Expenses		Nil			0.67
12	Singer India Limited	AAACS8418H	Mr.Sunil Duggal	AAMPD1109M	Non Executive Independent Director	Any other transaction	Sitting Fee		Nil			5.1
13	Singer India Limited	AAACS8418H	Mr.Hemant Sachdev	ABLPS5025K	Non Executive Independent Director	Any other transaction	Sitting Fee		Nil			3.9
Total value of transaction during the reporting period												427.63

**Details of Impact of Audit Qualification**

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	BSR & CO LLP	Yes	31-07-2028

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Others
Description of mode of fund raising (Applicable in case of others is selected)	Preferential Allotment
Date of Raising Funds	29-12-2025
Amount Raised	44855173.02
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Meeting the fund requirements for expansion of the manufacturing facility including designing and development of tools and equipment for Sewing Machines.	None	436.55	0	0	0	
2	Issue Expenses	None	12	0	10.97	0	

**Signatory Details**

Name of signatory	Rupinder kaur
Designation of person	Company Secretary and Compliance Officer
Place	New Delhi
Date	27-05-2026

