August 05, 2026

BSE Limited	**National Stock Exchange of India Limited**
Phiroze Jeejeebhoy Towers,	**Exchange Plaza, Bandra Kurla Complex**
Dalal Street,	**Bandra (East),**
Mumbai – 400 001	**Mumbai-400 051**
Scrip Code- 534597	**RTNINDIA**

Sub: Submission of Un-audited (Standalone and Consolidated) Financial Results of RattanIndia Enterprises Limited for the quarter ended June 30, 2026 and the Limited Review Report thereon.

Dear Sir/Madam,

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and records:

(i) the Un-audited (Standalone and Consolidated) Financial Results of RattanIndia Enterprises Limited **("the Company")** for the quarter ended June 30, 2026, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on August 05, 2026 (which commenced at 02:15 P.M. (IST) and concluded at 02:35 P.M. (IST).

(ii) Limited Review Report dated August 05, 2026, issued by the Statutory Auditors of the Company, M/s Walker Chandiok & Co. LLP, on the aforesaid Un-audited (Standalone and Consolidated) Financial Results of the Company.

Thanking you,

Yours faithfully,
For **RattanIndia Enterprises Limited**

RAJESH KUMAR ARORA

Digitally signed by RAJESH KUMAR ARORA
DN: cn=RAJESH KUMAR ARORA, c=IN, st=Haryana, o=Personal, title=7316, serialNumber=a4f328096cb59a1f0970e94b33e59725b36b2ecaed30bb9e196259ccb324f2e1
Date: 2026.08.05 14:54:26 +05'30'

Rajesh Arora
Company Secretary

Encl : as above

RattanIndia Enterprises Limited

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30 June 2026

(Rs. Million)

	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) Refer Note 10	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operations**				
	(a) Interest income	16.75	19.66	19.68	78.56
	(b) Rental income	-	-	-	-
	(c) Fees and commission income	16.78	13.52	7.89	39.05
	(d) Net gain on fair value changes (refer note 4)	6.35	2.67	6,101.42	16.12
	(e) Sale of products/ services	**18,664.88**	**16,930.42**	**17,002.76**	**75,171.41**
	Total revenue from operations	**18,704.76**	**16,966.27**	**23,131.75**	**75,305.14**
2	Other income	8.11	9.30	35.51	64.72
	Total income	**18,712.87**	**16,975.57**	**23,167.26**	**75,369.86**
3	**Expenses**				
	(a) Finance costs	187.72	194.71	170.94	740.99
	(b) Fees and commission expense[#]	3,310.11	3,018.67	3,257.50	13,093.48
	(c) Net loss on fair value changes (refer note 4)	-	1,351.23	-	1,723.62
	(d) Impairment of financial instruments	0.49	-	2.04	1.22
	(e) Cost of raw materials consumed	230.95	312.22	249.69	1,193.19
	(f) Purchase of stock-in-trade	16,485.34	12,163.91	14,938.05	58,914.87
	(g) Changes in inventories	(2,453.93)	421.53	(2,038.32)	(1,741.11)
	(h) Employee benefits expense	401.70	331.46	381.89	1,542.14
	(i) Depreciation and amortisation expense	31.75	32.55	33.63	138.69
	(j) Other expenses	329.46	391.05	252.65	1,404.54
	Total expenses	**18,523.59**	**18,217.33**	**17,248.07**	**77,011.63**
4	**Profit / (Loss) before share of profit in associate (1+2-3)**	**189.28**	**(1,241.76)**	**5,919.19**	**(1,641.77)**
5	Share of profit in associate (refer note 4)	91.71	15.46	-	15.46
6	**Profit / (Loss) before tax (4+5)**	**280.99**	**(1,226.30)**	**5,919.19**	**(1,626.31)**
7	**Tax expenses**				
	(a) Current tax	136.82	117.26	25.30	352.48
	(b) Adjustment related to earlier years	-	-	-	10.54
	(c) Deferred tax (refer note 4)	(3.18)	(242.56)	870.69	(325.86)
	Total tax expenses	**133.64**	**(125.30)**	**895.99**	**37.16**
8	**Profit/ (Loss) for the period (6-7)**	**147.35**	**(1,101.00)**	**5,023.20**	**(1,663.47)**
9	**Other comprehensive income**				
	(a) Items that will not be reclassified to profit or loss	3.17	14.51	1.95	13.67
	Income tax relating to items that will not be reclassified to profit or loss	(0.39)	(2.62)	(0.28)	(1.60)
	(b) Items that will be reclassified to profit or loss	(0.07)	14.22	0.16	15.86
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income (net of tax)	**2.71**	**26.11**	**1.83**	**27.93**
10	**Total comprehensive income/ (loss) for the period (8+9)**	**150.06**	**(1,074.89)**	**5,025.03**	**(1,635.54)**
11	**Profit/ (loss) for the period attributable to:**				
	Equity holders of the Company	151.01	(1,102.81)	5,027.23	(1,654.19)
	Non-controlling interest	(3.66)	1.81	(4.03)	(9.28)
		147.35	**(1,101.00)**	**5,023.20**	**(1,663.47)**
	Other comprehensive income attributable to				
	Equity holders of the Company	2.71	26.05	1.83	27.92
	Non-controlling interest	-	0.06	-	0.01
		2.71	**26.11**	**1.83**	**27.93**
	Total comprehensive (loss)/ income for the period attributable to:				
	Equity holders of the Company	153.72	(1,076.76)	5,029.06	(1,626.27)
	Non-controlling interest	(3.66)	1.87	(4.03)	(9.27)
		150.06	**(1,074.89)**	**5,025.03**	**(1,635.54)**
12	Paid-up equity share capital (face value of Rs.2 per equity share)	2,764.54	2,764.54	2,764.54	2,764.54
13	Other equity				4,920.16
14	Earnings per share (EPS) (face value of Rs. 2 per equity share)				
	**EPS for the quarter ended are not annualised*				
	-Basic (Rs.)	0.11*	(0.80)*	3.64*	(1.20)
	-Diluted (Rs.)	0.11*	(0.80)*	3.64*	(1.20)

(See accompanying notes to the consolidated financial results)

[#] Includes platform selling fee

RattanIndia Enterprises Limited

WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

Notes to the Consolidated Financial Results:

1 RattanIndia Enterprises Limited ("REL" or "the Holding Company"), its subsidiaries and associate are together referred to as "the Group" in the following notes.

2 The above consolidated financial results of the Group for the quarter ended 30 June 2026, have been reviewed by the Audit Committee on 5 August 2026 and subsequently approved at the meeting of the Board of Directors ("the Board") held on 5 August 2026. The consolidated financial results have been reviewed by the statutory auditors of the Holding Company. The consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.

3 The Group is primarily engaged in the business of investing in technology focused new age businesses including retail e-commerce, electric vehicles, drones and others, through its subsidiary companies. The Holding Company qualifies to be an “Unregistered Core Investment Company” (‘CIC’) in terms of “Master Direction – Core Investment Companies (Reserve Bank) Directions, 2016" and consequently, is eligible to carry on business activities permissible to CIC, without obtaining registration from Reserve Bank of India under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the consolidated financial results have been prepared and presented in the format prescribed in the Division III of Schedule III to the Companies Act, 2013. The Company, therefore, presents "Investments” as a separate business segment, in terms of the requirements of Ind AS 108.

Consolidated segment information:

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) Refer Note 10	30.06.2025 (Unaudited)	31.03.2026 (Audited)
(i)	**Segment Income**				
	(a) Retail- E-commerce business	18,401.92	16,499.86	16,673.28	73,684.02
	(b) EV (E-Motorcycles)	269.14	333.09	333.98	1,359.77
	(c) Investment (refer note 4)	-	-	6,096.49	-
	(d) Others	99.20	184.24	71.06	442.14
	Sub-Total	**18,770.26**	**17,017.19**	**23,174.81**	**75,485.93**
	Less: Inter segment revenue	65.50	50.92	43.06	180.79
	Total	**18,704.76**	**16,966.27**	**23,131.75**	**75,305.14**
(ii)	**Segment Results**				
	(a) Retail- E-commerce business	528.16	409.74	97.59	1,327.50
	(b) EV (E-Motorcycles)	(86.56)	(62.32)	(64.42)	(292.59)
	(c) Investment (refer note 4)	91.71	(1,335.76)	6,096.49	(1,708.15)
	(d) Others	(40.48)	(19.37)	(40.70)	(136.04)
	Sub-Total	**492.83**	**(1,007.71)**	**6,088.96**	**(809.28)**
	Less: Inter segment eliminations	0.48	0.63	0.71	2.07
	Less: Finance cost	187.72	194.71	170.94	740.99
	Less: Depreciation expense	31.75	32.55	33.63	138.69
	Add: Other income	8.11	9.30	35.51	64.72
	Profit/ (loss) before tax	**280.99**	**(1,226.30)**	**5,919.19**	**(1,626.31)**
(iii)	**Segment Assets**				
	(a) Retail- E-commerce business	17,982.43	17,845.54	14,145.04	17,845.54
	(b) EV (E-Motorcycles)	2,930.02	2,828.83	2,794.69	2,828.83
	(c) Investment	8,883.08	8,791.37	16,512.66	8,791.37
	(d) Others	2,714.86	2,791.41	1,700.61	2,791.41
	Unallocated	183.27	175.53	105.30	175.53
	Sub-Total	**32,693.66**	**32,432.68**	**35,258.30**	**32,432.68**
	Less: Inter segment eliminations	2,152.97	4,723.80	1,287.97	4,723.80
	Total Assets	**30,540.69**	**27,708.88**	**33,970.33**	**27,708.88**
(iv)	**Segment Liabilities**				
	(a) Retail- E-commerce business	11,524.90	11,746.60	8,850.49	11,746.60
	(b) EV (E-Motorcycles)	4,432.13	4,170.56	3,691.28	4,170.56
	(c) Investment	151.58	138.43	1,254.40	138.43
	(d) Others	1,978.59	1,932.18	324.28	1,932.18
	Unallocated	6,745.53	6,748.38	6,858.53	6,748.38
	Sub-Total	**24,832.73**	**24,736.15**	**20,978.98**	**24,736.15**
	Less: Inter segment eliminations	2,152.97	4,723.80	1,287.97	4,723.80
	Total Liabilities	**22,679.76**	**20,012.35**	**19,691.01**	**20,012.35**

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

RattanIndia Enterprises Limited

4 During the year ended 31 March 2026, up to 24 March 2026, the Group's investment in RattanIndia Power Limited ("RPL") was accounted for as a financial asset in accordance with Ind AS 109 and was measured at fair value through profit or loss. Accordingly. unrealised fair value losses recognised in the consolidated financial results for the year primarily pertain to the period up to the date on which significant influence was obtained. Effective 25 March 2026, upon obtaining significant influence, RPL has been classified as an associate and accounted for using the equity method in accordance with Ind AS 28, and share of profit/(loss) thereafter has been recognised under 'Share of profit in associate'. Therefore, subsequent changes in the market value of RPL are no longer recognised through profit or loss and the consolidated financial results reflect only the Group's share of profit/(loss) of RPL under the equity method.During the quarter ended 30 June, 2026, the Group recognised share of profit from RPL amounting to Rs. 91.71 million.

Accordingly, the consolidated financial results include an unrealised fair value loss of Rs.1,723.62 million for the year ended 31 March 2026 (including Rs. 1,351.23 million for the quarter ended 31 March 2026) and an unrealised fair value gain of Rs. 6,096.49 million for the quarter ended 30 June 2025 relating to RPL. The related tax impact had also been recognised in these consolidated financial results.

5 During the previous year ended 31 March 2026 the Holding company entered into Share Purchase Agreement with Neobrands for transfer of shares of its wholly owned subsidiary Company, Cocoblu Retail Limited (“Cocoblu”) and received advance consideration in lieu of the same. Effective 9 April 2026, the Holding Company has transferred its entire shareholding in Cocoblu to Neobrands, another wholly owned subsidiary of the Holding Company. Consequent to said transfer, there is no change in ultimate ownership or control of Cocoblu and it continues to remain a wholly owned step-down subsidiary of the Holding Company. The transaction represents an internal reorganisation within the Group and, therefore, does not have any impact on the consolidated assets, liabilities, equity, revenue, expenses, profit/(loss) or cash flows of the Group.

6 Minority Shareholders of Throttle Aerospace Systems Private Limited (“TAS”), step down subsidiary of the Holding Company, have alleged certain matters against the Holding Company and others and have filed Petitions before the Bangalore NCLT Bench (‘NCLT Bangalore’) and had obtained stay order to maintain status quo with regard to the shareholding pattern of TAS, which upon application moved by TAS has been vacated. The matter is sub judice as on date. The Holding Company holds 60% shareholding in TAS through its subsidiary, Neosky India Limited (NEL). Neosky and TAS had jointly filed a petition before the High Court of Delhi under Section 9 of the Arbitration & Conciliation Act, 1996 against the minority shareholders of TAS. The Hon’ble Court has disposed of the petition and has appointed an Arbitrator to adjudicate the dispute. The arbitration proceedings are yet to commence. The Group management believes that the aforesaid matters do not impact the Group’s consolidated financial results and the Group is fully committed to grow the Unmanned Aerial Vehicle (Drone) business.

7 During the earlier year ended 31 March 2025, Canara Bank had filed an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), New Delhi Bench – Court II, alleging default by Sinnar Thermal Power Limited (an erstwhile subsidiary of RattanIndia Power Limited) and seeking initiation of Corporate Insolvency Resolution Process (CIRP) against the Holding Company in its capacity as a Corporate Guarantor. The said application has been disposed of in favour of the Holding Company by the Hon’ble NCLT vide order dated 09 December 2025 holding that no financial debt was established against the Holding Company.

Canara Bank has filed an appeal against the said order of the NCLT before National Company Law Appellate Tribunal ("NCLAT "), New Delhi and notice of the appeal has been issued to the parties.

The Holding Company’s management based upon inputs from legal experts, is of the view that Canara Bank does not have a valid case and that the appeal filed is not maintainable under applicable laws and believes that the matter is not expected to have any material impact on these financial results and/or on the operations and functioning of the Holding Company.

8 The Ministry of Environment, Forest and Climate Change issued the Environment Protection (End-of-Life Vehicles) Rules, 2025 (ELV rules), effective from 01 April 2025. In accordance with ELV rules, Extended Producer Responsibility (EPR) obligations are imposed on producers ("vehicle manufacturers") for the scrapping of End-of-Life Vehicles. The obligations require acquiring EPR certificates from registered Vehicle Scrapping Facilities via a Centralised Online Portal (Portal), which is partially operational. However, the pricing mechanism for EPR certificates, and measurement framework for determining financial obligations are not yet made available.

Further, the Ministry of Environment, Forest and Climate Change notified the Battery Waste Management Rules, 2022 on 24 February 2025 (as amended from time to time), applicable to producers (manufacturers and importers included), dealers, consumers, and entities involved in the collection, segregation, transportation, refurbishment, and recycling of all types of waste batteries. As a producer of batteries, the Company is subject to these obligations, however, sufficient guidance on waste collection mechanisms and associated costs are not yet made available.

Consequently, the group is currently unable to reliably estimate a range of possible outcomes and the financial implications of the above rules and will be evaluated once the implementation framework for determining the reliable estimate is established.

9 All amounts disclosed in financial results and notes have been rounded off to the nearest million as per the requirement of Schedule III, unless otherwise indicated. The transaction and balances with values below the rounding off norms adopted by the Holding Company have been reflected as “0.00” in the relevant notes to these financial results (represents amount less than Rs. 0.005 million due to rounding off).

10 The Figures for the quarter ended 31 March 2026 represent the balancing figures between audited figures in respect of full financial year ended 31 March 2026 and the published year to date figures upto the third quarter of the respective financial year which was subjected to limited review by the auditors.

WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

RattanIndia Enterprises Limited

RattanIndia ENTERPRISES

RattanIndia Enterprises Limited

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30 June 2026

	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) Refer Note 08	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from operations**				
	(a) Interest income	31.98	15.55	21.77	76.70
	(b) Rental income	0.01	0.01	-	0.02
	(c) Fees and commission income	12.97	12.56	12.80	51.36
	(d) Net gain on fair value changes (refer note 3)	0.66	0.53	6,096.75	1.27
	(e) Sale of services	11.85	13.69	11.19	51.25
	Total revenue from operations	**57.47**	**42.34**	**6,142.51**	**180.60**
2	Other income	0.08	0.56	0.17	0.97
	Total income	**57.55**	**42.90**	**6,142.68**	**181.57**
3	**Expenses**				
	(a) Finance costs	116.45	98.15	98.37	394.85
	(b) Net loss on fair value changes (refer note 3)	-	1,351.23	-	1,723.62
	(c) Impairment of financial instruments	-	-	-	-
	(d) Employee benefits expense	17.94	23.75	22.54	90.08
	(e) Depreciation and amortisation expense	4.61	4.54	4.60	18.47
	(f) Other expenses	4.77	6.36	4.08	19.97
	Total expenses	**143.77**	**1,484.03**	**129.59**	**2,246.99**
4	**(Loss)/ profit before tax (1+2-3)**	**(86.22)**	**(1,441.13)**	**6,013.09**	**(2,065.42)**
5	**Tax expenses**				
	(a) Current tax	-	-	-	-
	(b) Deferred tax (refer note 3)	0.03	(193.56)	872.60	(245.58)
	Total tax expenses	**0.03**	**(193.56)**	**872.60**	**(245.58)**
6	**(Loss)/ profit for the period (4-5)**	**(86.25)**	**(1,247.57)**	**5,140.49**	**(1,819.84)**
7	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss	-	0.96	-	0.54
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Other comprehensive income (net of tax)	**-**	**0.96**	**-**	**0.54**
8	**Total comprehensive (loss)/ income for the period (6+7)**	**(86.25)**	**(1,246.61)**	**5,140.49**	**(1,819.30)**
9	Paid-up equity share capital (face value of Rs.2 per equity share)	2,764.54	2,764.54	2,764.54	2,764.54
10	Other equity				6,005.79
11	Earnings per share (EPS) (face value of Rs. 2 per equity share)				
	**EPS for the quarter ended are not annualised*				
	-Basic (Rs.)	(0.06)*	(0.90)*	3.72*	(1.32)
	-Diluted (Rs.)	(0.06)*	(0.90)*	3.72*	(1.32)

(See accompanying notes to the standalone financial results)

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS

RattanIndia Enterprises Limited

Notes to the Standalone Financial Results:

1 The standalone financial results of RattanIndia Enterprises Limited ("REL" or " the Company") for the quarter ended 30 June 2026, have been reviewed by the Audit Committee on 5 August 2026 and subsequently approved at the meeting of the Board of Directors ("the Board") held on 5 August 2026. The standalone financial results have been reviewed by the statutory auditors of the Company. The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.

2 The Company is primarily engaged in the business of investing in technology focused new age businesses including retail e-commerce, electric vehicles, drones and others, through its subsidiary companies. The Company qualifies to be an "Unregistered Core Investment Company" ('CIC') in terms of "Master Direction – Core Investment Companies (Reserve Bank) Directions, 2016" and consequently, is eligible to carry on business activities permissible to CIC, without obtaining registration from Reserve Bank of India under section 45-IA of the Reserve Bank of India Act, 1934.

Therefore, the standalone financial results have been prepared and presented in the format prescribed in the Division III of Schedule III to the Companies Act, 2013.

3 During the year ended 31 March 2026, up to 24 March 2026, the Company's investment in RattanIndia Power Limited ("RPL") was accounted for as a financial asset in accordance with Ind AS 109 and was measured at fair value through profit or loss. Accordingly, unrealised fair value losses recognised in the standalone financial results for the year primarily pertain to the period up to the date on which significant influence was obtained. Effective 25 March 2026, upon obtaining significant influence, RPL has been classified as an associate. Therefore, subsequent changes in the market value of RPL are no longer recognised through profit or loss.

Accordingly, the standalone financial results include an unrealised fair value loss of Rs. 1,723.62 million for the year ended 31 March 2026 (including Rs. 1,351.23 million for the quarter ended 31 March 2026) and an unrealised fair value gain of Rs. 6,096.49 million for the quarter ended 30 June 2025 relating to RPL. The related tax impact had also been recognised in these standalone financial results.

4 During the year ended 31 March 2026 the Company entered into Share Purchase Agreement with Neobrands for transfer of shares of its wholly owned subsidiary company, Cocoblu Retail Limited ("Cocoblu") and received advance consideration in lieu of the same. Effective 9 April 2026, the Company has transferred its entire shareholding in Cocoblu to Neobrands another wholly owned subsidiary of the Company. Consequent to said transfer, there is no change in ultimate ownership or control of Cocoblu and it continues to remain a wholly owned step-down subsidiary of the Company. The transaction represents an internal reorganisation within the Group and, therefore, does not have any impact on the standalone financial results of the Company, except for the reclassification of the investment within the Group.

5 Minority Shareholders of Throttle Aerospace Systems Private Limited ("TAS"), step down subsidiary of the Company, have alleged certain matters against the Company and others and have filed Petitions before the Bangalore NCLT Bench ('NCLT Bangalore') and had obtained stay order to maintain status quo with regard to the shareholding pattern of TAS, which upon application moved by TAS has been vacated. The matter is sub judice as on date. The Company holds 60% shareholding in TAS through its subsidiary, Neosky India Limited (NEL). Neosky and TAS had jointly filed a petition before the High Court of Delhi under Section 9 of the Arbitration & Conciliation Act, 1996 against the minority shareholders of TAS. The Hon'ble Court has disposed of the petition and has appointed an Arbitrator to adjudicate the dispute. The arbitration proceedings are yet to commence. The Company management believes that the aforesaid matters do not impact the Standalone financial results and the Company is fully committed to grow the Unmanned Aerial Vehicle (Drone) business.

6 During the earlier year ended 31 March 2025, Canara Bank had filed an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), New Delhi Bench – Court II, alleging default by Sinnar Thermal Power Limited (an erstwhile subsidiary of RattanIndia Power Limited) and seeking initiation of Corporate Insolvency Resolution Process (CIRP) against the Company in its capacity as a Corporate Guarantor. The said application has been disposed of in favour of the Company by the Hon'ble NCLT vide order dated 09 December 2025 holding that no financial debt was established against the Company.
Canara Bank has filed an appeal against the said order of the NCLT before National Company Law Appellate Tribunal ("NCLAT "), New Delhi and notice of the appeal has been issued to the parties.

The Company's management based upon inputs from legal experts, is of the view that Canara Bank does not have a valid case and that the appeal filed is not maintainable under applicable laws and believes that the matter is not expected to have any material impact on these financial results and/or on the operations and functioning of the Company.

7 All amounts disclosed in financial results and notes have been rounded off to the nearest million as per the requirement of Schedule III, unless otherwise indicated. The transaction and balances with values below the rounding off norms adopted by the Company have been reflected as "0.00" in the relevant notes to these financial results (represents amount less than Rs. 0.005 million due to rounding off).

8 The Figures for the quarter ended 31 March 2026 represents the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the respective financial year which was subjected to limited review by the auditors.

9 As per Ind AS 108 "Operating Segments", if a financial report contains both consolidated financial results and the separate financial results of the Parent Company, segment information may be presented on the basis of the consolidated financial results. Thus, disclosure required by regulation 33 of the SEBI (Listing Obligations 8- Disclosure Requirements) Regulations, 2015 on segment information has been furnished in consolidated financial results.

Registered Office : H.No. 51, Village Hauz Khas, Delhi-110016
CIN: L74110DL2010PLC210263

For and on behalf of Board of Directors
RattanIndia Enterprises Limited

WALKER CHANDIOK & CO LLP
CHARTERED ACCOUNTANTS

RattanIndia Enterprises Limited

Place : New Delhi
Date : 05 August 2026

Rajesh Kumar
Whole Time director

Walker Chandiok & Co LLP

Unit No. 02, Second Floor,
BPTP Capital City,
Plot No – 2B, Sector-94, Noida,
Gautam Buddha Nagar - 201301
Uttar Pradesh, India

T +91 120 485 5999
F +91 120 485 5902

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

To the Board of Directors of RattanIndia Enterprises Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of RattanIndia Enterprises Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its associate (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of 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. 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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5. We did not review the interim financial information of RattanIndia Enterprises Limited Employee Welfare Trust ('the trust') included in the unaudited interim standalone financial results of the Holding Company included in the Group, whose interim financial information reflects total revenues of ₹ Nil, total net loss after tax of ₹ 0.01 million, and total comprehensive loss of ₹ 0.01 million, for the quarter ended on 30 June 2026, as considered in the standalone interim unaudited financial results of the Holding Company included in the Group. These interim financial information has been reviewed by the other auditors, whose report has been furnished to us by the management, and our conclusion, in so far as it relates to the amounts and disclosures included in respect of this Trust, is based solely on the review report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   We did not review the interim financial results of 10 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 419.47 million and total net loss after tax of ₹ 67.43 million total comprehensive loss of ₹ 67.52 million, for the quarter ended on 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Further, of these subsidiaries, 2 subsidiaries, are located outside India, whose interim financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under International Financial Reporting Standards (IFRS) applicable in their respective countries. The Holding Company's management has converted the financial information of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries, is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Lalit Kumar

Lalit Kumar
Partner
Membership No. 095256

UDIN: 26095256KYHPGT3543

Place: New Delhi
Date: 5 August 2026

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Annexure 1

List of entities included in the Statement

Holding Company

1. RattanIndia Enterprises Limited

Subsidiaries

1. Cocoblu Retail Limited (India) (Step down subsidiary)
2. Revolt Intellicorp Private Limited (India)
3. Neotec Enterprises Limited (India)
4. RattanIndia Investment Manager Private Limited (India)
5. Neosky India Limited (India)
6. Neotec Insurance Brokers Limited (India)
7. Neobrands Limited (India)
8. Neorise Technologies-FZCO (UAE)
9. Cocoblu Quick Commerce Limited (formerly known as Neofirst Limited) (India)
10. Revolt CoCo Limited (formerly known as NeoSeller Limited) (India) (Step down subsidiary)
11. Throttle Aerospace Systems Private Limited (India) (Step down subsidiary)
12. Neorise Global Trading L.L.C.S.O.C (UAE) (Step down subsidiary)

Associate

1. RattanIndia Power Limited

Trust

1. RattanIndia Enterprises Limited Employee Welfare Trust (India) (included in the standalone unaudited financial results of the Holding Company)

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Walker Chandiok & Co LLP

Unit No. 02, Second Floor,
BPTP Capital City,
Plot No – 2B, Sector-94, Noida,
Gautam Buddha Nagar - 201301
Uttar Pradesh, India

T +91 120 485 5999
F +91 120 485 5902

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

To the Board of Directors of RattanIndia Enterprises Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of RattanIndia Enterprises Limited ('the Company') which includes RattanIndia Enterprises Limited Employee Welfare Trust ("Trust") for the quarter ended 30 June 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations')

2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of 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. 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 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.

4. Based on our review conducted as above and the consideration of the review reports of the other auditors referred to in paragraph 5 below nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

5. We did not review the interim financial information of (1) one Trust included in the Statement, where such interim financial information reflects total revenues of ₹ Nil, total net loss after tax of ₹ 0.01million, and total comprehensive loss of ₹ 0.01 million, for the quarter ended on 30 June 2026, as considered in the Statement. These interim financial information has been reviewed by the other auditors, whose report has been furnished to us by the management, and our conclusion, in so far as it relates to the amounts and disclosures included in respect of this Trust, is based solely on the review report of such auditors and the procedures performed by us as stated in paragraph 4 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Lalit Kumar
Partner
Membership No. 095256

UDIN: 26095256JKRFLJ1958

Place: New Delhi
Date: 5 August 2026