



RIDDHI CORPORATE SERVICES LIMITED

ISO 9001:2015, 27001:2013 & CMMI Level 3 Certified Company

CIN : L74140GJ2010PLC62548

Date:21-02-2026

To,
The Listing Department
BSE LIMITED

Subject: Clarification regarding Limited Review Report – Standalone Financial Results for Quarter Ended December 31, 2025

Dear Sir / Madam,

With reference to your observation stating that the Standalone Results – Limited Review Report (LRR) was not submitted for the quarter ended December 31, 2025, we wish to respectfully clarify the following:

The Company had duly submitted the Limited Review Report for the Standalone Financial Results of RIDDHI CORPORATE SERVICES LIMITED for the quarter ended December 31, 2025 within the prescribed timelines.

However, due to an inadvertent typographical error on the part of the Statutory Auditor, the name of the Company was mistakenly mentioned as “SUMERA INDUSTRIES LIMITED” instead of “RIDDHI CORPORATE SERVICES LIMITED” in the Limited Review Report.

We confirm that this was purely a clerical/typographical error and does not affect the financial results or the audit opinion in any manner. The Auditor has since issued a corrected Limited Review Report rectifying the typographical error.

The corrected Limited Review Report is enclosed herewith for your records and reference.

We request you to kindly take the same on record and treat the matter as clarified.

Thanking you,

For, RIDDHI CORPORATE SERVICES LIMITED

MUSTAFA M SIBATRA
COMPLIANCE OFFICER & COMPANY SECRETARY

RIDDHI CORPORATE SERVICES LIMITED

L74140GJ2010PLC062548

Registered Office: 10 MILL OFFICERS COLONY, BEHIND OLD RBI, ASHRAM ROAD AHMEDABAD GJ 380009 IN

Statement of Financial Results for the Nine Months ended on December 31, 2025

(` In Lakh except per share data)

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
A Date of start of reporting period	01-10-2025	01-07-2025	01-10-2024	01-04-2025	01-04-2024	01-04-2024
B Date of end of reporting period	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations						
Net sales or Revenue from Operations	13,526.43	13,355.07	5,968.39	37,592.60	18,191.65	25,528.66
II Other Income	90.04	433.28	708.89	845.83	875.91	1,165.30
III Total Income (I+II)	13,616.47	13,788.35	6,677.28	38,438.43	19,067.56	26,693.96
IV Expenses						
(a) Cost of materials consumed				-		-
(b) Purchases of stock-in-trade/ Services/Direct Expenses	1,892.63	2,162.77	2,409.73	6,146.86	6,837.81	9,987.42
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expense	9,051.48	8,559.37	1,340.76	24,221.09	3,954.76	5,199.97
(e) Finance Costs	71.69	141.41	176.93	386.16	535.39	703.81
(f) Depreciation and amortisation expense	232.92	396.10	451.24	1,085.48	1,340.59	1,854.60
(g) Other Expenses	1,973.74	2,109.29	1,571.11	5,638.64	5,257.76	7,400.69
Total expenses (IV)	13,222.45	13,368.94	5,949.78	37,478.24	17,926.31	25,146.48
V Profit/(loss) before exceptional items and tax (III-IV)	394.02	419.42	727.50	960.19	1,141.25	1,547.48
VI Exceptional items						
VII Profit (loss) after exceptional items and before Tax (V-VI)	394.02	419.42	727.50	960.19	1,141.25	1,547.48
VIII Tax Expense	108.04	108.57	(78.68)	231.68	23.47	193.08
(a) Current Tax	99.17	61.08	32.93	197.19	137.03	255.32
(b) (Less):- MAT Credit				-	-	-
(c) Current Tax Expense Relating to Prior years			0.00	-	(113.56)	98.81
(d) Deferred Tax (Asset)/Liabilities	8.87	47.50	(111.61)	34.49	-	(161.05)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	285.97	310.84	806.18	728.52	1,117.78	1,354.40
X Profit/(loss) from discontinued operations				-	-	-
XI Tax expenses of discontinued operations				-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)				-	-	-
XIII Profit/(Loss) For Period	285.97	310.84	806.18	728.52	1,117.78	1,354.40
XIV Other Comprehensive Income						
a. i). Items that will not be reclassified to profit or loss	(2.55)	(2.55)	-	(7.64)	-	(9.26)
ii). Income tax relating to items that will not be reclassified to profit or loss	0.64	0.64	-	1.92	-	2.33
b. i). Item that will be reclassified to profit or loss				-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss				-	-	-
Total Comprehensive income	(1.91)	(1.91)	-	(5.72)	-	(6.93)
XV Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIII+XIV)	284.07	308.94	806.18	722.80	1,117.78	1,347.47
XVI Details of equity share capital						
Paid-up equity share capital	1,186.70	1,186.70	1,186.70	1,186.70	1,186.70	1,186.70
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XVII Earnings per share						
(a) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing operation	2.39	2.60	6.79	6.09	9.42	11.35
Diluted earnings (loss) per share from continuing operation	2.39	2.60	6.79	6.09	9.42	11.35
(b) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from discontinued operation						-
Diluted earnings (loss) per share from discontinued operation						-
(c) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing and discontinued operations	2.39	2.60	6.79	6.09	9.42	11.35
Diluted earnings (loss) per share continuing and discontinued operations	2.39	2.60	6.79	6.09	9.42	11.35

Notes on Financial Results:-



RIDDHI CORPORATE SERVICES LIMITED

L74140GJ2010PLC062548

Registered Office: 10 MILL OFFICERS COLONY, BEHIND OLD RBI, ASHRAM ROAD AHMEDABAD GJ 380009 IN

Statement of Financial Results for the Nine Months ended on December 31, 2025

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D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 14, 2026.
- 2 The above results for the quarter ended on December 31, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act 2013.
- 4 The Chief Financial Officer "CFO" reviews the operations of the Company as a whole, hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- 5 EPS is not annualised for quarter ended December 31, 2025, September 30, 2025, and December 31, 2024.
- 6 Other Income includes the following:

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
Lease Adjustment	39.12	328.72	639.54	328.72	666.02	834.15

- 7 Fixed Assets decreased significantly during the year due to derecognition of the ROU Asset consequent to termination of the underlying lease contract prior to the originally contracted lease term.
- 8 The Government of India, vide notification dated November 21, 2025, has notified 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 (collectively referred to as "the Labour Codes"), which consolidates and replaces existing multiple labour legislations. In accordance with the requirements of Ind AS 19, "Employee Benefits," changes to employee benefit plans resulting from legislative amendments constitute a plan amendment, necessitating the immediate recognition of any variation in the cost upon such notification. In this respect, a detailed assessment is currently under process to evaluate its implications including the potential impact and a provision of Rs. 5 lakhs has been made based on the preliminary evaluation. The liabilities towards incremental employee costs in terms of the Labour Codes being under evaluation as such has not been determined and given effect to in the financial results for the quarter and nine months ended December 31, 2025. Further, the underlying Rules to the Labour Codes are yet to be notified, the Company will continue to monitor the further developments, in this respect and give effect to adjustments arising in this respect on determination in the subsequent period.
- 9 Statement showing Utilisation of Issue Proceeds from Public issue made by company

Sr. NO.	Particulars (Initial Public Offer)	Fund Allocated	Planned as per Prospectus	Utilization upto 30th December 2025
1	Acquisitions and Other Strategic Initiatives	223.00	223.00	5.00
2	Capital Expenditure	661.59	661.59	0.00
3	General Corporate Purpose	300.00	300.00	0.00
4	Public Issue Expenses	50.41	50.41	50.41

Sr. NO.	Particulars (Preferential issue)	Fund Allocated	Planned as per Prospectus	Utilization upto 30th December 2025
1	General Corporate Purpose	703.56	703.56	0.00



FOR RIDDHI CORPORATE SERVICES LIMITED

ALPIT PRAVINCHANDRA GOR
DIN - 03041615

Date :- February 14, 2026
Place:- Ahmedabad

Independent Auditor's Review Report

To the Board of Directors of RIDDHI CORPORATE SERVICES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of RIDDHI CORPORATE SERVICES LIMITED ('the Company') for the quarter ended 31st December, 2025 and year to date from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended read with SEBI Circular No.CIRICFD/CMD1/44/2019, dated March 29, 2019.

The preparation of the statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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, is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Standalone Financial Results of the Company for the quarter ended on December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 included in this statement are reviewed by the predecessor auditor. The report of the predecessor auditor on the financial results of such period expressed unmodified review report.

Place : Ahmedabad

Date : 14th February, 2026



For, Nitin K. Shah & Co.

Chartered Accountants

Firm No.: 107140W

Shah V.N.

(Vaibhav N. Shah)

Proprietor

M. No. 116817

UDIN: 26116817CGQFQI5979