

Rolex Rings Limited

Update on earnings for Q3FY26

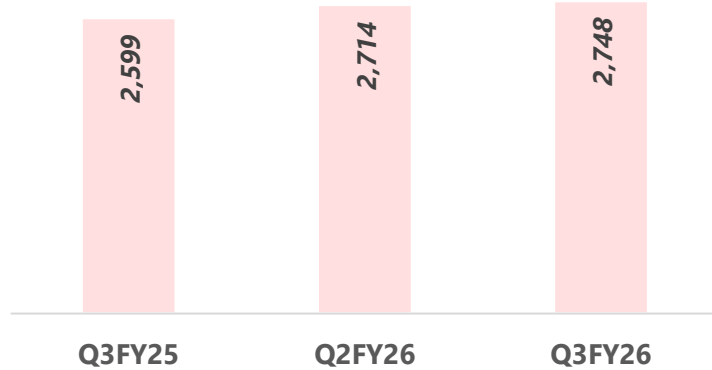


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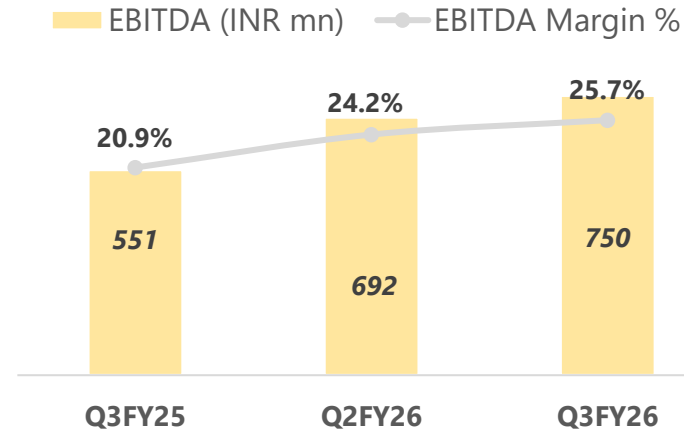
Q3FY26 financials and business developments

Financial Performance - Quarterly

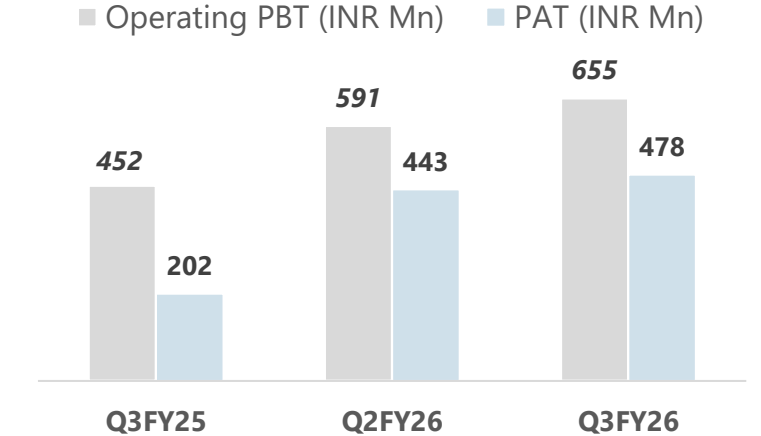
Revenues from Operations (₹ mn)



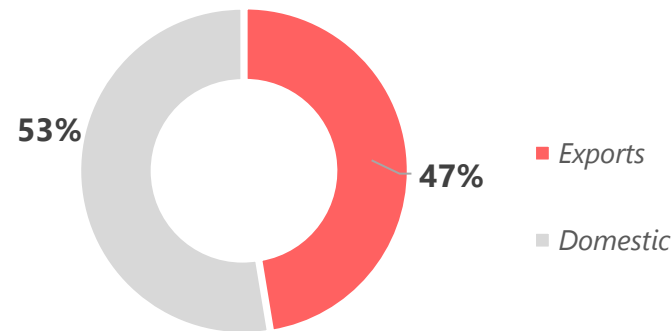
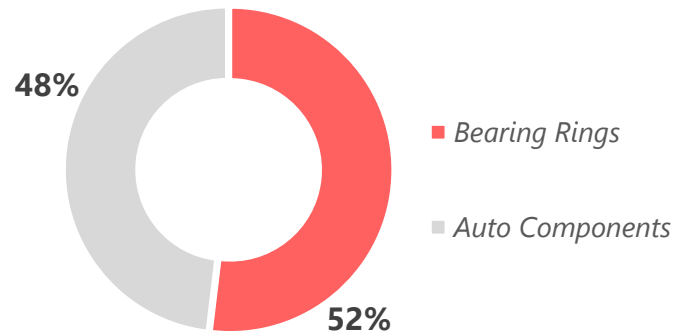
EBITDA (₹ mn) and margins*



Operating PBT/ PAT (₹ mn)*



Revenues from Operations (excluding scrap and other operating income) for Q3FY26



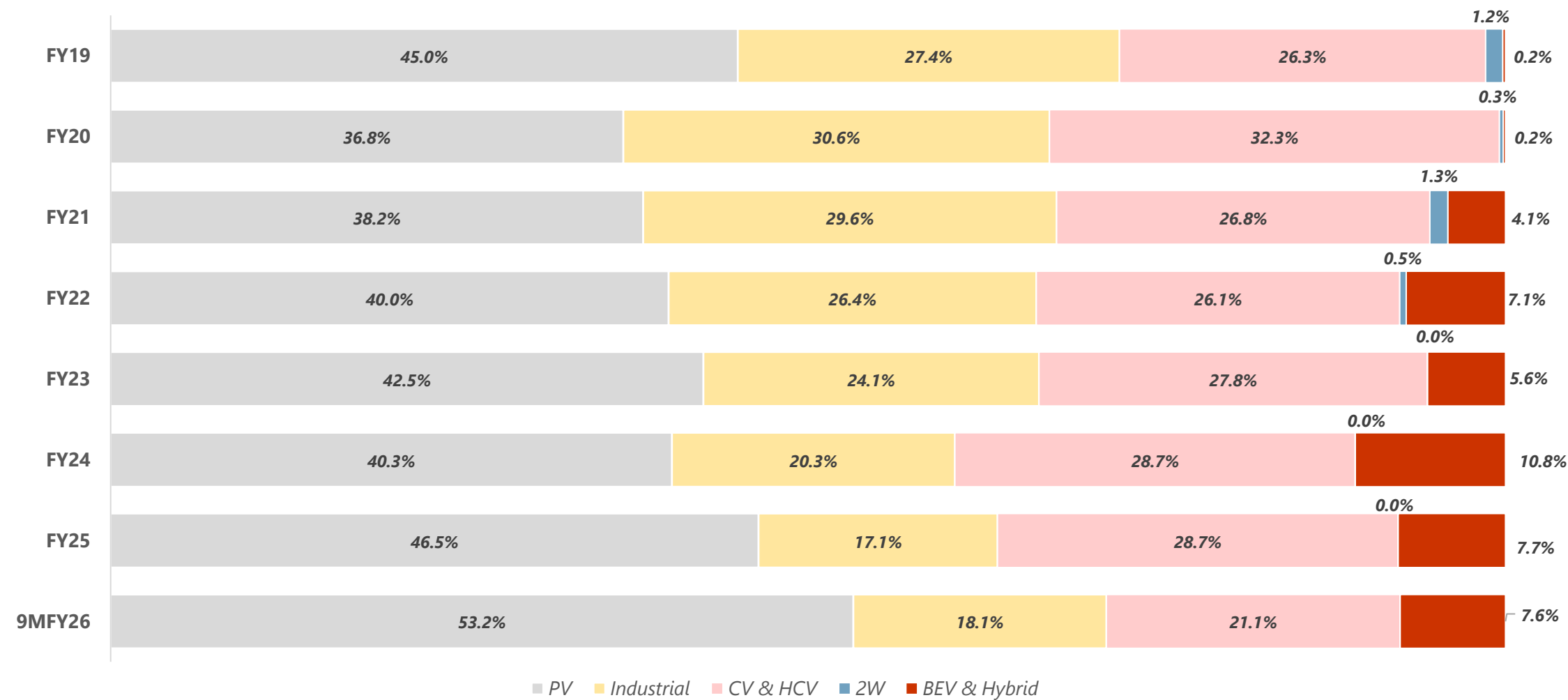
Business development during Q3 FY26

- ~10% improvement in exports to Europe over Q2, / ~25% improvement over FY25 which was offset by ~10% downfall in exports to US over Q2/ ~30% down over F25
- Tariff hang over expected to be normal from Q1FY27
- Growth visibility in auto components, driven by order book from Europe
- Added couple of new customers in Q3FY26

Revenue mix by indicative end-user industries

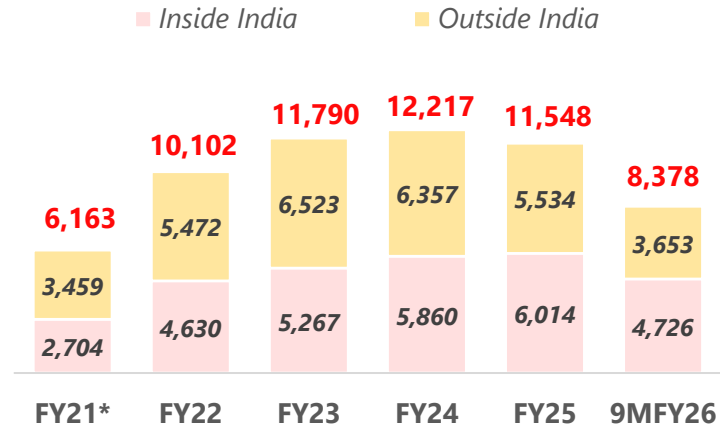


Revenues from operations (excluding scrap sales and other operating income)

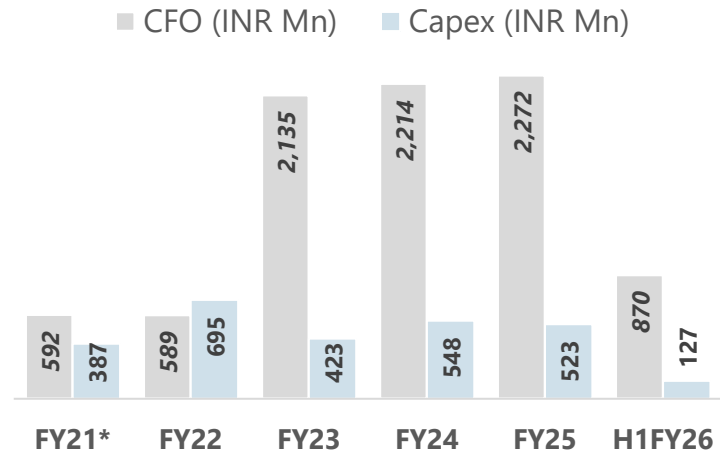


Key financials parameters

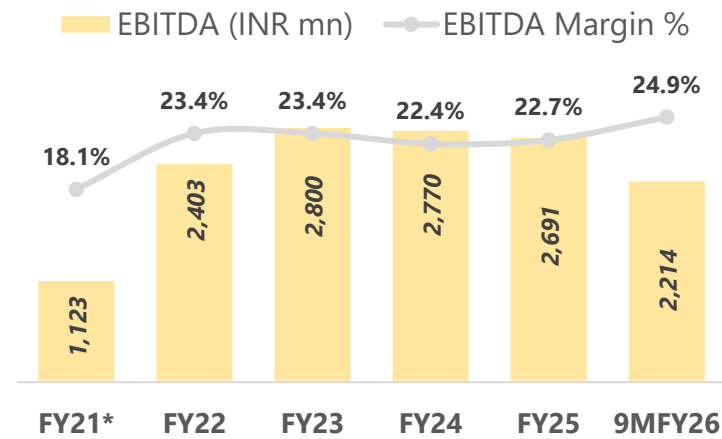
Total Revenues from Operations (₹ mn)



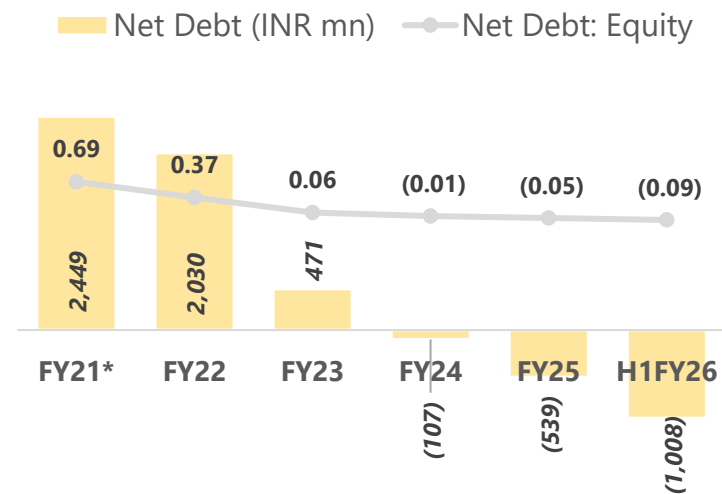
Operating Cash Flows & Capex (₹ mn)



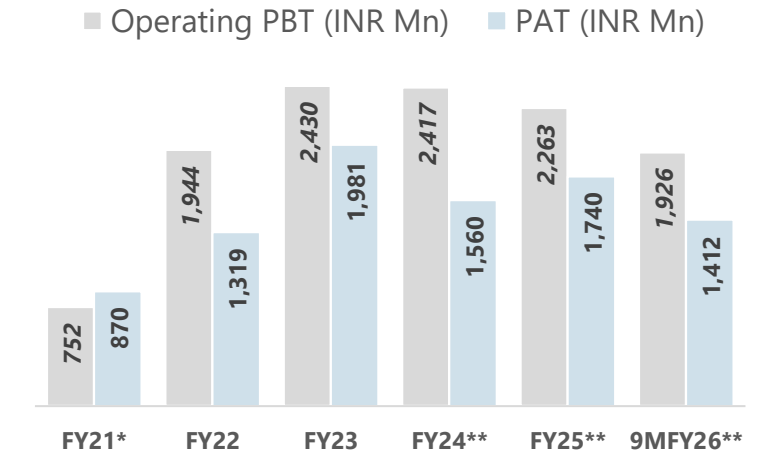
EBITDA (₹ mn) and margins



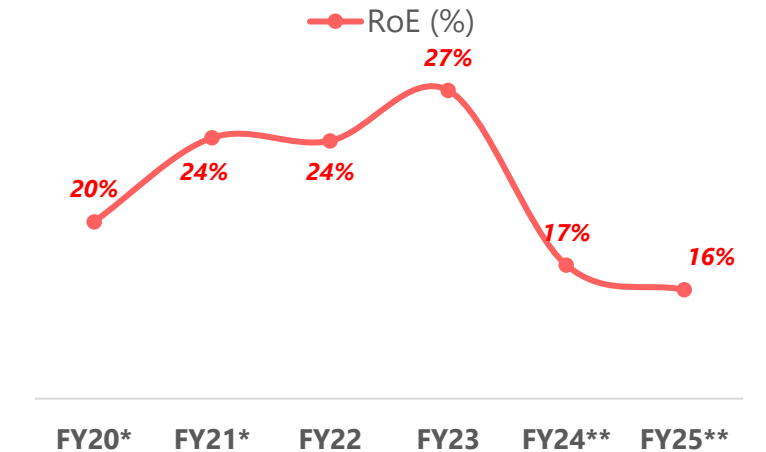
Net Debt (₹ mn) and Net Debt: Equity



PBT/ PAT (₹ mn)



Return on Equity (%)



Statement of Profit and Loss (Quarterly)

Particulars (₹ mn)	Q3FY26	Q3FY25	Y-o-Y %	Q2FY25	Q-o-Q %
Income					
Revenue from operations	2,748	2,599		2,714	
Other income	174	39		144	
Total income (I)	2,923	2,637	10.9%	2,857	2.3%
Expenses					
Cost of raw materials and components consumed	1,147	1,248		1,383	
Decrease/ (increase) in inventories of finished goods and work-in progress	267	55		(70)	
Employee benefits expense	169	169		186	
Finance costs	1	2		8	
Depreciation and amortization expense	94	97		93	
Other expenses	590	614		666	
Total expenses (II)	2,268	2,185		2,267	
Profit before tax before exceptional items (III) = (I - II)	655	452	44.9%	591	10.8%
Total tax expense (V)	153	64		148	
Profit for the period (VI) = (III - IV-V)	478	202	136.6%	443	7.9%

Statement of Profit and Loss

Particulars (₹ mn)	9MFY26	FY25	FY24	FY23	FY22	FY21	FY20
Income							
Revenue from operations	8,378	11,548	12,218	11,790	10,102	6,163	6,660
Other income	474	285	151	193	114	34	93
Total income (I)	8,852	11,833	12,368	11,983	10,217	6,198	6,753
Expenses							
Cost of raw materials and components consumed	3,965	5,942	6,313	5,860	5,195	3,166	3,137
Decrease/ (increase) in inventories of finished goods and WIP	199	(96)	(42)	139	(554)	(292)	156
Employee benefits expense	531	689	644	592	588	519	527
Finance costs	11	24	27	101	204	117	322
Depreciation and amortization expense	277	404	326	269	256	254	265
Other expenses	1,943	2,607	2,683	2,593	2,584	1,682	1,626
Total expenses (II)	6,926	9,570	9,951	9,553	8,273	5,446	6,032
Profit before exceptional items and tax (III) = (I - II)	1,926	2,263	2,417	2,430	1,944	752	721
Exceptional items (IV)	24	186	320	-	-	-	-
Tax expense							
Current tax expenses	445	535	588	612	666	130	127
Adjustment of tax related to earlier periods	-	(176)	-	-	-	-	-
Deferred tax charge / (Credit)	44	(22)	(52)	(163)	(41)	(248)	64
Total tax expense (V)	489	337	537	449	625	(118)	191
Profit for the period (VI) = (III - IV - V)	1,412	1,740	1,560	1,981	1,319	870	529

Balance Sheet - Snapshot

Particulars (₹ mn)	H1FY26	FY25	FY24	FY23	FY22	FY21
Assets						
Non-current assets						
Property, plant, and equip.	4,392	4,440	4,659	3,902	3,789	3,851
Capital work in progress	397	344	41	458	460	597
Right-of-use assets	0	0	0	0	0	0
Intangible assets	7	4	5	6	8	6
Financial assets						
a) Other financial assets	54	90	157	116	42	140
Income tax assets (net)	36	36	20	20	20	20
Other non-current assets	43	110	77	184	155	288
Current assets						
Inventories	2,624	2,440	2,405	2,556	2,617	1,711
Financial assets						
a) Loans	0	0	0	0	0	1
b) Trade receivables	1,867	1,927	2,176	2,285	2,305	1,708
c) Cash and cash equivalents	775	489	189	217	38	46
d) Bank balances other than c.	234	191	99	127	162	58
e) Other financial assets	55	46	43	76	104	68
f) Investments	3,019	2,610	1,075	-	-	-
Current tax assets (net)	-	-	15	-	-	-
Other current assets	158	95	249	186	152	195
Total assets	13,660	12,822	11,209	10,133	9,850	7,969

Particulars (₹ mn)	H1FY26	FY25	FY24	FY23	FY22	FY21
Equity and liabilities						
Equity						
Equity share capital	272	272	272	272	272	240
Other equity	11,383	10,449	8,710	7,158	5,176	3,328
Total equity	11,656	10,721	8,982	7,430	5,448	3,567
Liabilities						
Non-current liabilities						
Financial liabilities						
a) Borrowings	0	0	0	0	205	323
b) Lease liabilities	-	0	0	0	0	1
Income tax liabilities (net)	3	3	179	179	179	179
Deferred tax liab. (net)	403	368	390	445	608	324
Provisions	43	48	44	32	33	31
Current liabilities						
Financial Liabilities						
a) Borrowings	1	141	180	815	2,024	1,836
b) Lease liabilities	0	0	0	0	0	0
c) Trade payables	937	901	1,010	1,110	1,197	1,176
d) Other financial liabilities	72	74	66	47	58	434
Other liabilities	16	41	21	22	23	15
Provisions	514	516	329	7	8	7
Current tax liabilities (net)	15	8	6	45	67	75
Total liabilities	1,556	2,101	2,227	2,702	4,402	4,402
Total equity and liabilities	13,660	12,822	11,209	10,133	9,850	7,969

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