

Integrated Filing — IndAS

General information about company

| | |
|---|----------------------|
| Scrip Code | 543426 |
| NSE Symbol | METROBRAND |
| MSEI Symbol | NOTLISTED |
| ISIN | INE317I01021 |
| Name of company | METRO BRANDS LIMITED |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-Apr-2025 |
| Date of end of financial year | 31-Mar-2026 |
| Date of board meeting when results were approved | 07-Aug-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 31-Jul-2025 |
| Description of presentation currency | INR (in Actuals) |
| Reporting Type | Quarterly |
| Reporting Quarter | First quarter |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period/year ended | |
| Segment Reporting | Single segment |
| Description of single segment | Retail footwear |
| Start date and time of board meeting | 07-Aug-2025 14:33:00 |

End date and time of board meeting

07-Aug-2025 16:18:00

Whether cash flow statement is applicable on company

Type of cash flow statement

Declaration of unmodified opinion or statement on impact of audit qualification

Not applicable

Whether the company has any related party?

Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?

(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance

Company are at the terms uniformly applicable/offered to all shareholders/public

(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 banks 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.

Whether the company is a high value debt listed entity according to regulation 15 (1A)?

(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?

Latest Date on which RPT policy is updated

Indicate Company website link for updated RPT policy of the Company

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential

No

issue, qualified institutions placement etc. is applicable to the company for the current quarter?

No. of times funds raised during the quarter

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? No

NA

Financial Results Ind-AS

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A | Date of start of reporting period | 01-Apr-2025 | |
| B | Date of end of reporting period | 30-Jun-2025 | |
| C | Whether results are audited or unaudited | Unaudited | |
| D | Nature of report standalone or consolidated | Standalone | |
| Part I | 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. | | |
| 1 | Income | | |
| | Revenue from operations | 6150900000 | |
| | Other income | 279400000 | |
| | Total income | 6430300000 | |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 0 | |
| (b) | Purchases of stock-in-trade | 3015500000 | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | -535200000 | |
| (d) | Employee benefit expense | 594700000 | |
| (e) | Finance costs | 236700000 | |
| (f) | Depreciation, depletion and amortisation expense | 686700000 | |

| | | Other Expenses |
|-----------|---|-----------------------|
| 1 | Other expenses | 1146000000 |
| | Total other expenses | 1146000000 |
| | Total expenses | 5144400000 |
| 3 | Total profit before exceptional items and tax | 1285900000 |
| 4 | Exceptional items | 0 |
| 5 | Total profit before tax | 1285900000 |
| 6 | Tax expense | |
| 7 | Current tax | 343700000 |
| 8 | Deferred tax | -24000000 |
| 9 | Total tax expenses | 319700000 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 |
| 11 | Net Profit Loss for the period from continuing operations | 966200000 |
| 12 | Profit (loss) from discontinued operations before tax | 0 |
| 13 | Tax expense of discontinued operations | 0 |
| 14 | Net profit (loss) from discontinued operation after tax | 0 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 |
| 16 | Total profit (loss) for period | 966200000 |
| 17 | Other comprehensive income net of taxes | -500000 |
| 18 | Total Comprehensive Income for the period | 965700000 |
| 19 | Total profit or loss, attributable to | |
| | Profit or loss, attributable to owners of parent | |
| | Total profit or loss, attributable to non-controlling interests | |
| 20 | Total Comprehensive income for the period attributable to | |

**Comprehensive income for the period
attributable to owners of parent**

**Total comprehensive income for the period
attributable to owners of parent non-
controlling interests**

| | | |
|----|--|-------------------------------|
| 21 | Details of equity share capital | |
| | Paid-up equity share capital | 1361400000 |
| | Face value of equity share capital | 5 |
| 27 | Details of debt securities | |
| 22 | Reserves excluding revaluation reserve | |
| 23 | Earnings per share | |
| i | Earnings per equity share for continuing operations | |
| | Basic earnings (loss) per share from continuing operations | 3.55 |
| | Diluted earnings (loss) per share from continuing operations | 3.54 |
| ii | Earnings per equity share for discontinued operations | |
| | Basic earnings (loss) per share from discontinued operations | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 |
| ii | Earnings per equity share | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 3.55 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 3.54 |
| 24 | Debt equity ratio | 0 |
| 25 | Debt service coverage ratio | 0 |
| 26 | Interest service coverage ratio | 0 |
| 27 | Disclosure of notes on financial results | Textual Information(1) |

Disclosure of notes on financial results

Textual Information(1) As per financials submitted on 7th Aug 2025

| | Remarks |
|--|----------------|
| Debt equity ratio | |
| Debt service coverage ratio | |
| Interest service coverage ratio | |

Format for Reporting Segmenet 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-Apr-2025 | |
| Date of end of reporting period | 30-Jun-2025 | |
| Whether accounts are audited or unaudited | Unaudited | |
| Nature of report standalone or consolidated | Standalone | |
| 1 Segment Revenue (Income) | | |
| | (net sale/income from each segment should be disclosed) | |
| | Total Segment Revenue | |
| | Less: Inter segment revenue | |
| | Revenue from operations | |

Segment Result**Profit (+) / Loss (-) before tax and interest from each segment****Total Profit before tax****i. Finance cost****ii. Other Unallocable Expenditure net off Unallocable income****Profit before tax****(Segment Asset - Segment Liabilities)****Segment Asset****Total Segment Asset****Un-allocable Assets** null null**Net Segment Asset** null null**Segment Liabilities****Segment Liabilities****Total Segment Liabilities****Un-allocable Liabilities** null null**Net Segment Liabilities** null null**Disclosure of notes on segments****Other Comprehensive Income**

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|----------|--|--|---|
| A | Date of start of reporting period | 01-Apr-2025 | |
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| C | Whether results are audited or unaudited | Unaudited | |
| D | Nature of report standalone or consolidated | Standalone | |
| | Other comprehensive income [Abstract] | | |

| | | |
|----------|---|----------------|
| 1 | Amount of items that will not be reclassified to profit and loss | |
| | Total Amount of items that will not be reclassified to profit and loss | |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0 |
| 3 | Amount of items that will be reclassified to profit and loss | |
| 1 | Loss arising on fair valuation of quoted investments in bonds | -500000 |
| | Total Amount of items that will be reclassified to profit and loss | -500000 |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0 |
| 5 | Total Other comprehensive income | -500000 |