

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	16-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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 ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Retail footwear
Start date and time of board meeting	16-10-2025 14:00
End date and time of board meeting	16-10-2025 17:34
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

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
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	651.14	1279.38
	Other income	28.18	56.76
	Total income	679.32	1336.14
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	386.96	695.86
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-95.58	-148.95
(d)	Employee benefit expense	66.18	129.14
(e)	Finance costs	29.44	53.12
(f)	Depreciation, depletion and amortisation expense	78.4	147.24
(g)	Other Expenses		
1	Other Expenses	122.86	238.71
	Total other expenses	122.86	238.71
	Total expenses	588.26	1115.12
3	Total profit before exceptional items and tax	91.06	221.02
4	Exceptional items	0	0
5	Total profit before tax	91.06	221.02
6	Tax expense		
7	Current tax	23.54	57.97
8	Deferred tax	-1.4	-3.81
9	Total tax expenses	22.14	54.16
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	68.92	166.86
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.06	0.92
16	Total profit (loss) for period	68.98	167.78
17	<u>Other comprehensive income net of taxes</u>	-0.05	-0.1
18	Total Comprehensive Income for the period	68.93	167.68
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	67.69	166.2
	Total profit or loss, attributable to non-controlling interests	1.29	1.58

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	67.64	166.1	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	1.29	1.58	
21	Details of equity share capital			
	Paid-up equity share capital	136.16	136.16	
	Face value of equity share capital	5	5	
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	2.49	6.1	
	Diluted earnings (loss) per share from continuing operations	2.48	6.08	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.49	6.1	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.48	6.08	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

As per financials submitted dated 15th Oct 25

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	388.47
	Capital work-in-progress	18.22
	Investment property	
	Goodwill	40.91
	Other intangible assets	117.82
	Intangible assets under development	4.29
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	16.04
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	1259.1
	Total non-current financial assets	1275.14
	Deferred tax assets (net)	37.79
	Other non-current assets	119.41
	Total non-current assets	2002.05
2	Current assets	
	Inventories	785.84
	Current financial asset	
	Current investments	632.69
	Trade receivables, current	116.4
	Cash and cash equivalents	97.66
	Bank balance other than cash and cash equivalents	11.19
	Loans, current	3.43
	Other current financial assets	67.78
	Total current financial assets	929.15
	Current tax assets (net)	
	Other current assets	66.56
	Total current assets	1781.55
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	3783.6
	Total current assets	1781.55
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	

	Total assets	3783.6
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	136.16
	Other equity	1680.78
	Total equity attributable to owners of parent	1816.94
	Non controlling interest	30.44
	Total equity	1847.38
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	1241.87
	Total non-current financial liabilities	1241.87
	Provisions, non-current	0
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	0.71
	Total non-current liabilities	1242.58
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	65.59
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	249.58
	Total Trade payable	315.17
	Other current financial liabilities	303.15
	Total current financial liabilities	618.32
	Other current liabilities	66.15
	Provisions, current	8.92
	Current tax liabilities (Net)	0.25
	Deferred government grants, Current	
	Total current liabilities	693.64
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	
	Total liabilities	1936.22
	Total equity and liabilities	3783.6
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Gain / (Loss) on Remeasurements of the defined benefit plans (Group)	0.00	0.00
2	Gain / (Loss) on Remeasurements of the defined benefit plans (Share in JV)	0.00	0.00
3	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
	Total Amount of items that will not be reclassified to profit and loss	0.00	0.00
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Loss arising on fair valuation of quoted investments in bonds	-0.05	-0.10
	Total Amount of items that will be reclassified to profit and loss	-0.05	-0.10
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-0.05	-0.10

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	221.02
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	53.12
	Adjustments for decrease (increase) in inventories	-148.95
	Adjustments for decrease (increase) in trade receivables, current	-25.19
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-37.24
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0.5
	Adjustments for other financial assets, current	-15.4
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	87.76
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-30.44
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	147.24
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-5.64
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0.59
	Adjustments for interest income	26.68
	Adjustments for share-based payments	5.52
	Adjustments for fair value losses (gains)	-20.14
	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)	-3.4
	Other adjustments for non-cash items	-3.28
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-22.81
	Net cash flows from (used in) operations	198.21
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	57.48
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	140.73
3	Cash flows from used in investing activities	
	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	0.42
	Purchase of property, plant and equipment	61.54
	Proceeds from sales of investment property	901.76
	Purchase of investment property	981.4
	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	0.59
	Interest received	30.68
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	107
	Net cash flows from (used in) investing activities	-2.49
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	2.18
	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	137.21
	Dividends paid	0
	Interest paid	0.39
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-135.42
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2.82
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	2.82
	Cash and cash equivalents cash flow statement at beginning of period	94.84
	Cash and cash equivalents cash flow statement at end of period	97.66

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
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 Consolidated 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	S R B C & CO LLP	Yes	28-02-2026

