

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RR FINCAP PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

I have audited the accompanying standalone Ind AS financial statements of **RR FINCAP PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2021, and the statement of Profit and Loss (including Other Comprehensive Income), Statement of changes in equity and Statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

We draw attention to Note 41 of Standalone financial statements, as regards to the management evaluation of COVID-19 impact on the future performance of the company...Our opinion is not modified in respect of this matter.

Information Other than the Standalone financial statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the standalone financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this Auditor's Report. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility

My objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that i have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, i determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

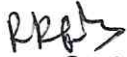
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred as the "order"), based on audit I give in the Annexure A, a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that :
 - a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - b. In my opinion proper books of account as required by law have been kept by the Company so far as it appears from My examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss (including Other comprehensive income), the Cash Flow Statement and statement change in equity dealt with by this Report are in agreement with the books of account;
 - d. In my opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act.
 - e. On the basis of written representations received from the directors as on 31 March 2021 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021, from being appointed as a director in terms of Section 164(2) of the Act;
 - f. With respect to the adequacy of internal financial controls over the financial reporting of the Company and the operating effectiveness of such controls, refer to my separate report in "Annexure B",
 - g. With respect to the matter to be included in the Auditor's Report under section 197(16): The Company has not paid any managerial remuneration for the year ended 31st March, 2021 to its directors t and



- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
- i. The Company has disclosed the impact of pending litigations on its standalone financial position in its financial statements - Refer Note 31 to the financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year in consideration.

New Delhi
29-June-2021


Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497
UDIN-21083497AAAAV8391



Annexure - A to the Independent Auditor's Report

The Annexure referred to in my Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31 March 2021, I report that:

- i. According to the records of the Company and the information and explanation given to me, the company has no Fixed Assets and accordingly, the requirement of clause (i) of paragraph 3 of the said order is not applicable to the company.
- ii. As explained to me the company business does not involve inventories and accordingly, the requirement of paragraph 3(ii) of the said Order is not applicable to the company.
- iii. During the year the Company has granted loans to the parties (Group companies) listed in the register maintained under Section 189 of the Act. The terms & condition on which the loan has been granted were not prima facie prejudicial to the interest of the company. According to information and explanation given to me, there is no stipulation with regard to its repayment and interest. The said loan is repayable on demand.
- iv. In my opinion and according to the information and explanation given to me, the company has complied with the provisions of section 185 and 186 of the companies Act, 2013, with respect to loans and investment made.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act, and the rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.
- vii.
 - a. According to the records of the Company and the information and explanation given to me, the Company has been generally regular in depositing its undisputed statutory dues such as Provident Fund, Employees' State Insurance, Income Tax, GST, Service Tax and any other material statutory dues whichever is applicable to the Company with the appropriate authorities during the year.
 - b. According to the information and explanations given to me, no undisputed amounts payable in respect of provident fund, income tax, GST, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.
 - c. According to the information and explanation given to me, no statutory due is outstanding on account of dispute.
- viii. According to the records of the Company examined by me and the information and explanation given to me, the company does not have any loans or borrowings from the financial institution or bank or debenture holders as at the balance sheet date. Accordingly, Paragraph 3(viii) of the Order is not applicable.



- ix. In my opinion and according to the information and the explanations given to me, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments). Further, the company does not have any term loans as at the balance sheet date. Accordingly, paragraph 3(ix) of the Order is not applicable.
- x. Based upon the audit procedures performed and to the best of my knowledge and belief and according to the explanations given to me, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to me and based on my examination of the records of the company, the company has not paid/provided for managerial remuneration in accordance with the requisite approval mandated by the provisions of section 197 read with schedule V to the Act.
- xii. In my opinion and according to the information and explanations given to me, the company is not a nidhi company. Accordingly, clause (xii) of paragraph 3 of the Order is not applicable.
- xiii. According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to me and based on my examination of the records of the company, the company has not made any preferential allotment or private allotment of shares or fully or partly convertible debentures during the year.
- xv. According to the information and explanations given to me and based on my examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, clause (xii) of paragraph 3 of the Order is not applicable.
- xvi. The company is required to be registered under section 45-IA of the Reserve Bank of India Act 1934 and registration has been obtained.

New Delhi
Date: 29-June-2021

RK
Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497



Annexure B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

I have audited the internal financial controls over financial reporting of RR FINCAP PRIVATE LIMITED ("the Company") as of 31 MARCH 2021, in conjunction with my audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2)



provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

New Delhi
Dated: 29-June-2021


Rajiv Kumar Gupta
Chartered Accountant
Membership No.83497



S.No.	PARTICULARS	NOTE NO.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	1		2	3
	ASSETS			
1	FINANCIAL ASSETS			
(a)	CASH AND CASH EQUIVALENTS	3	1,86,165.00	1,52,182.00
(b)	BANK BALANCE OTHER THAN (a) ABOVE	4	-	-
(c)	DERIVATIVE FINANCIAL INSTRUMENTS	5	-	-
(d)	RECEIVABLES	6	-	-
	(I) TRADE RECEIVABLES			
	(II) OTHER RECEIVABLES			
(e)	LOANS	7	2,42,47,004.00	2,41,95,132.00
(f)	INVESTMENTS	8	8,361.00	8,361.00
(g)	OTHER FINANCIAL ASSETS			
2	NON-FINANCIAL ASSETS			
(a)	INVENTORIES			
(b)	CURRENT TAX ASSETS (NET)	9	22,269.00	34,938.00
(c)	DEFERRED TAX ASSETS (NET)			
(d)	INVESTMENT PROPERTY			
(e)	BIOLOGICAL ASSETS OTHER THAN BEARER PLANTS			
(f)	PROPERTY PLANT AND EQUIPMENT	10	-	-
(g)	CAPITAL WORK-IN-PROGRESS			
(h)	INTANGIBLE ASSETS UNDER DEVELOPMENT	11	-	-
(i)	GOODWILL			
(j)	OTHER INTANGIBLE ASSETS			
(k)	OTHER NON-FINANCIAL ASSETS			
	TOTAL ASSETS		2,44,63,799.00	2,43,90,613.00
	LIABILITIES AND EQUITY			
	LIABILITIES			
1	FINANCIAL LIABILITIES			
(a)	DERIVATIVE FINANCIAL INSTRUMENTS			
(b)	PAYABLES			
	(I) TRADE PAYABLES	12	-	-
	(i) TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES			
	(ii) TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES			
	(II) OTHER PAYABLES	13	18,000.00	16,500.00
	(i) TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES			
	(ii) TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES			
(c)	DEBT SECURITIES			
(d)	BORROWINGS (OTHER THAN DEBT SECURITIES)	14	-	-
(e)	DEPOSITS			
(f)	SUBORDINATED LIABILITIES			
(g)	OTHER FINANCIAL LIABILITIES (TO BE SPECIFIED)	15	-	-
2	NON-FINANCIAL LIABILITIES			
(a)	CURRENT TAX LIABILITIES(NET)			
(b)	PROVISIONS	16	96,780.00	96,780.00
(c)	DEFERRED TAX LIABILITIES (NET)	17	142.00	142.00
(d)	OTHER NON-FINANCIAL LIABILITIES	18	-	-
3	EQUITY			
(a)	EQUITY SHARE CAPITAL	19	2,00,00,000.00	2,00,00,000.00
(b)	OTHER EQUITY	20	43,48,877.00	42,77,191.00
	TOTAL LIABILITIES AND EQUITY		2,44,63,799.00	2,43,90,613.00

Significant Accounting Policies and
Notes forming part of the Financial Statements

(1-412)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE




PRIYANKA SINGH
DIRECTOR
DIN NO.05343056



RAJAT PRASAD
DIRECTOR
DIN NO.00062612




RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No. 83497)

PLACE NEW DELHI
DATE: 29-06-2021



RR FINCAP PRIVATE LIMITED

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st March 2021

(Amount in ₹)

S.No	PARTICULARS	NOTE No	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
	REVENUE FROM OPERATIONS	21	4,72,691.00	4,88,740.00
(i)	INTEREST INCOME			
(ii)	DIVIDEND INCOME			
(iii)	RENTAL INCOME			
(iv)	FEES AND COMMISSION INCOME	22		
(v)	NET GAIN ON FAIR VALUE CHANGES			
(vi)	NET GAIN ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY			
(vii)	SALE OF PRODUCTS (INCLUDING EXCISE DUTY)			
(viii)	SALE OF SERVICES			
(ix)	OTHERS			
I	TOTAL REVENUE FROM OPERATION		385.00	-
II	OTHER INCOME	23	4,73,076.00	4,88,740.00
III	TOTAL INCOME(I+II)			
	EXPENSES:	24		
(i)	FINANCE COSTS			
(ii)	FEES AND COMMISSION EXPENSE			
(iii)	NET LOSS ON FAIR VALUE CHANGES			
(iv)	NET LOSS ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY	25		
(v)	IMPAIRMENT ON FINANCIAL INSTRUMENTS			
(vi)	COST OF MATERIAL CONSUMED			
(vii)	PURCHASE OF STOCK-IN-TRADE			
(viii)	CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-TRADE AND WORK-IN-PROGRESS	26	3,47,783.00	3,48,358.00
(ix)	EMPLOYEE BENEFITS EXPENSES			
(x)	DEPRECIATION, AMORTIZATION AND IMPAIRMENT	27	27,444.00	32,085.00
(xi)	OTHER EXPENSES			
IV	TOTAL EXPENSES (IV)		3,75,227.00	3,80,443.00
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX(III-IV)		97,849.00	1,08,297.00
VI	EXCEPTIONAL ITEMS			
VII	PROFIT BEFORE TAX (V-VI)		97,849.00	1,08,297.00
VIII	TAX EXPENSE		25,000.00	27,000.00
a	CURRENT TAX			
b	DEFERRED TAX			
c	EARLIER YEARS TAX		1,163.00	12,489.00
IX	PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS(VII-VIII)			
X	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS			
XI	TAX EXPENSES OF DISCONTINUED OPERATIONS			
XII	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS (AFTER TAX)		71,686.00	68,808.00
XIII	PROFIT (LOSS) FOR THE PERIOD (IX+XII)			
XIV	OTHER COMPREHENSIVE INCOME			
A	a Items that will not be reclassified to profit or loss		-	-
b	b Income tax relating to items that will not be reclassified to profit or loss		-	-
	SUBTOTAL (A)		-	-
a	a Items that will be reclassified to profit or loss			
b	b Income tax relating to items that will be reclassified to profit or loss			
	SUBTOTAL (B)			
	OTHER COMPREHENSIVE INCOME (A+B)			
XV	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		71,686.00	68,808.00
XVI	EARNING PER EQUITY SHARE (FOR CONTINUING OPERATION)	29		
a	BASIC		0.004	0.003
b	DILUTED		0.004	0.003
XVII	EARNING PER EQUITY SHARE (FOR DISCONTINUED OPERATION)			
a	BASIC			
b	DILUTED			
XVIII	EARNING PER EQUITY SHARE (FOR CONTINUING AND DISCONTINUED OPERATION)			
a	BASIC		0.004	0.003
b	DILUTED		0.004	0.003

Significant Accounting Policies and Notes on Financial Statements

(1-42)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka Singh
PRIYANKA SINGH
DIRECTOR
DIN NO.05343056

Rajat Prasad
RAJAT PRASAD
DIRECTOR
DIN NO.00062612

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE

Rajiv Kumar Gupta
RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No.) 83497

PLACE: NEW DELHI
DATED: 29-06-2021



RR FINCAP PRIVATE LIMITED
Standalone Cash Flow Statement For The Year Period of 1st April 2020 to 31st March 2021

Particulars	Figures as at 31/03/2021 (Amount in ₹)	Figures As at 31/03/2020 (Amount in ₹)
A Cash flow from operating activities	97,849	1,08,297
Profit before tax	-	-
Adjustments for:		
Depreciation	4,72,691	4,88,740
Interest Received	-	-
Dividend income	-	-
Interest expense	-	-
Unrealised foreign exchange (gain) / loss	-	-
Increase in Fair Value of Assets/Inventory	-	-
(Profit) / loss on sale of Property, plant & equipments	-	-
Profit on sale of investment	(3,74,842)	(3,80,443)
Operating profit before working capital changes	(3,74,842)	(3,80,443)
Adjustments for:		
(Increase) / decrease in other non current assets	-	-
(Increase) / decrease in other current assets	(51,872)	(49,316)
(Increase) / decrease in loan and advances	-	-
(Increase) / decrease in inventories	-	-
(Increase) / decrease in trade receivable	-	-
Increase / (decrease) in other tax liabilities	-	196
Increase/(decrease) in Provision	-	-
Increase/(decrease) in trade payables	1,500	1,500
Increase/(decrease) in other current liabilities	-	-
Increase/(decrease) in other financial liabilities	(4,25,214)	(4,28,063)
Cash generated from operations	(13,494)	(61,857)
Current taxes paid	(4,38,708)	(4,89,920)
Cash Flow from operating activity before Exceptional Items	(4,38,708)	(4,89,920)
Exceptional items	-	-
Net cash from operating activities (A)	(4,38,708)	(4,89,920)
B Cash flow from investing activities		
Purchase of Property, Plant and Equipments	-	-
Sale of Property, plant and equipments	-	-
(Increase)/decrease in current investments	-	-
Profit on sale of investment	-	-
Loans/ deposits with subsidiaries	4,72,691	4,88,740
Interest Received	-	-
Dividend received	4,72,691	4,88,740
Net cash used in Investing activities (B)	4,72,691	4,88,740
C Cash flow from financing activities		
Proceeds from issue of share capital	-	-
Repayment of long term borrowings	-	-
Proceeds from long term borrowings	-	-
Repayment from short term borrowings	-	-
Proceeds from Short term borrowings	-	-
Interest paid	-	-
Dividend paid	-	-
Corporate dividend tax	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	33,983	(1,180)
Cash and cash equivalents at the beginning of the year	1,52,182	1,53,362
Cash and cash equivalents at the end of the year	1,86,165	1,52,182

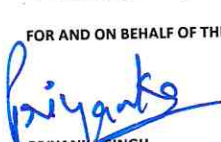
Components of cash and cash equivalents

On current accounts	1,86,165.00	1,53,362.00
On deposits accounts	-	-
Cash on Hand	-	-
Total cash & cash equivalents	1,86,165.00	1,53,362.00

Notes:


- Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 issued by the Institute of Chartered Accountants of India
- Previous year's figures regrouped / recasted where ever necessary

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


PRIYANKA SINGH
DIRECTOR
DIN NO.05343056


RAJAT PRASAD
DIRECTOR
DIN NO.00062612

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE


RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No. 83497)

PLACE: NEW DELHI
DATED: 29/06/2021



RR FINCAP PRIVATE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2021

(a) Equity share capital				
Particulars	Changes in equity share during the year		Balance at the beginning of the	
	20000000	20000000	20000000	20000000
Balance at the beginning of the reporting period	0	0	0	0
Add:-	20000000	20000000	20000000	20000000
Balance at the end the reporting period				

(b) Other Equity											(₹ in lakhs)
For the year ended 31st March 2020											
Particulars	Share application money pending allotment	Equity component of compound financial instrument	Statutory Reserve	Capital Reserve	Securities Reserve	Other Reserve	Retained Earnings	Debt Instruments through other comprehensive income	Equity Instruments through other comprehensive income	Total	
As at April 01, 2018	-	-	10.09	-	-	-	31.99	-	-	42.08	
Changes in accounting policy/prior period error	-	-	0.20	-	-	-	0.49	-	-	0.69	
Restated balance as at April 01, 2017	-	-	-	-	-	-	-	-	-	-	
Restated balance as at April 01, 2017	-	-	10.29	-	-	-	32.48	-	-	42.77	
Total Comprehensive income for the year	-	-	-	-	-	-	-	-	-	-	
Dividend	-	-	-	-	-	-	-	-	-	-	
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	
Any other Changes	-	-	10.29	-	-	-	32.48	-	-	42.77	
Balance as at March 31st, 2019	-	-	-	-	-	-	-	-	-	-	

See accompanying Notes forming part of Financial Statements

(c) Other Equity											(₹ in lakhs)
For the year ended 31st March 2021											
Particulars	Share application money pending allotment	Equity component of compound financial instrument	Statutory Reserve	Capital Reserve	Securities Reserve	Other Reserve	Retained Earnings	Debt Instruments through other comprehensive income	Equity Instruments through other comprehensive income	Total	
As at April 01, 2020	-	-	10.09	-	-	-	32.68	-	-	42.77	
Changes in accounting policy/prior period error	-	-	0.20	-	-	-	0.52	-	-	0.72	
Restated balance as at April 01, 2018	-	-	-	-	-	-	-	-	-	-	
Restated balance as at April 01, 2018	-	-	10.29	-	-	-	33.20	-	-	43.48	
Total Comprehensive income for the year	-	-	-	-	-	-	-	-	-	-	
Dividend	-	-	-	-	-	-	-	-	-	-	
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	
Any other Changes	-	-	10.29	-	-	-	33.20	-	-	43.48	
Balance as at March 31st, 2021	-	-	-	-	-	-	-	-	-	-	

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka
PRIYANKA SINGH
DIRECTOR
DIN NO.05343056

R. Prasad
RAJAT PRASAD
DIRECTOR
DIN NO.00062612

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE

R. K. Gupta
RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No. 83497)

PLACE: NEW DELHI
DATED: 29/06/2021



RR FINCAP PRIVATE LIMITED		
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2021		
(Amount in ₹)		
NOTE No.	S.No	PARTICULARS

NOTES TO THE STANDALONE FINANCIAL STATEMENTS

1 Corporate overview

RR Fincap Pvt Ltd(" the company") is a public limited company domiciled in India and incorporated under the provisions of companies Act,1956. The address of its corporate office is 412-422, 4th floor, Indraprakash building, 21 barakhamba road, New delhi 110001. The company engaged in NBFC related activities.

2 Significant Accounting Policies

(A) Basis of Preparation of Financial Statements

In accordance with the notification issued by Ministry of corporate Affairs, the company has adopted Indian Accounting Standards (referred to as "Ind AS" notified under the companies(Indian accounting standards) Rules, 2015 with effect from April 1,2017 . Previous figures have been restated to Ind AS. In accordance with IndAS 101 First time adoption of Indian accounting standards, the company has presented a reconciliation from the preparation of financial statements Accounting Standards notified by Companies (Accounting Standards) Rules 2016("previous GAAP) to Ind AS of shareholders equity as at march 31, and April 1, 2016 and for the comprehensive net income for the year ended March 31,2017.

The financial statements are prepared in accordance with Indian Accounting Standards(Ind AS) notified under section 133 of companies act 2013 ("ACT") read with Companies(Indian Accounting Standards) Rules 2015; and the other provisions of the act and rules thereafter.

The financial statements have been prepared on a going concern basis under historical cost convention basis, except for certain financial instruments measured at fair value.

The company financial statements are presented in Indian Rupees (₹) All figures appearing in the financial statement are rounded to the nearest Indian Rupees (₹), except where otherwise indicated.

(B) Use of Judgements & Estimates

The preparation of financial statements in conformity with Ind AS requires the Management to make estimates and assumptions to be made that affect the

(C) Revenue Recognition

Income is being accounted for on accrual basis

Revenue is recognized to the extent that is probable that the economic benefits will flow to the group and revenue can be reliably measured, regardless of

(D) Property, plant and equipment

i) Property, plant and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses if any.

ii) The initial cost of an Fixed Assets are stated at cost, including freight, installation, duties and taxes, finance charges and other incidental expenses incurred during construction or installation to bring the assets to their state of intended use.

iii) The company has elected to use the exemption available under Ind AS 101 to continue the carrying value of all of its property, plant and equipments as recognised in the financial statements as the date of transition of Ind AS, measured as per previous GAAP and use that as its deemed cost on date of transition (1st April).

iv) Depreciation on property, plant and equipment is provided on the Straight Line Method by considering the revised useful life of the assets(after retaining the estimated residual value of upto 5%) in the manner prescribed under schedule II to the Companies Act, 2013.

v) Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are amortised over their respective individual estimated useful lives on straight line method. The company has elected to continue with the carrying value for all its intangible assets as recognised in its Indian GAAP financials as deemed cost as at the transition date (1st April 2017).

(E) Impairment of Non Financial Assets

Impairment loss is provided; if any, to the extent, the carrying amount of assets exceed their recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

impairment losses recognised in prior years are reversed when there is an indication that the impairment losses recognised no longer exist or have decreased. Such reversals are recognised as an increase in carrying amount of assets to the extent that it does not exceed the carrying amounts that would have been determined(net of amortisation or depreciation) had no impairment loss been recognised in previous years

(f) Valuation of Investment

Investments are valued at acquisition cost Provision is made for diminution in the value of investment which is perceived to be of permanent nature.

(g) Inventories

Stocks of quoted share /debentures and other securities are valued at fair price, but where the fair value is not available, we consider the last value Stocks of unquoted shares/debenture and other securities valued at fair value to the extent possible.

The difference between the fair value of inventory and the cost price or market price which ever is lower recognised in Other comprehensive income.

(H) Investment in subsidiaries, Joint ventures and Associates

Investment in equity shares of subsidiaries, joint ventures and associates are recorded at cost .

(I) Financial Instruments

A financial instrument is any contract that gives rise to a financial assets to one entity and financial liability to another entity.

(i) Financial assets at amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.

These are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non current assets. Financial assets are measured initially at fair value plus transaction cost.

Financial assets at amortised cost are represented by trade receivable, security deposits, cash and cash equivalent, employee and other advances.

(ii) Financial assets at fair value through other comprehensive income(FVTOCI) : All equity investments are measured at fair values. Investments which are held for trading purpose/investment purpose and where the company has exercised the option to classify the investments as fair value through other comprehensive income (FVTOCI), all fair value changes on the investments are recognised in OCI. The accumulated gain or losses recognised in OCI are classified to retained earnings on sale of such investments.



Financial liabilities**Initial recognition and measurement**

All financial liabilities are recognised initially at fair value and in case of loan and borrowings net of directly attributable costs.

Financial liabilities are subsequently measured at amortised cost. For trade and other payable maturity within one year from the balance sheet date, the carrying value approximates fair value due to short maturity of these instruments.

- (J) **Investment Property**
Investment property is property (land or a building or part of a building or both) held either to earn rental income or for capital appreciation or for both, but not
- (K) **Taxation**
(K.1) **Current income tax**
Provision for Income tax for the current period is made if applicable on the basis of established tax liability as per the applicable provisions of the Income Tax Act, 1961.
(K.2) **Deferred Tax**
(i) Deferred Tax is provided using balance sheet method on temporary difference between the tax bases of assets and liabilities and their carrying amount for financial reporting purposes at the reporting date.
Deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or assets realized, based on tax rates (and tax laws) that have been enacted or subsequently enacted at the end of reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.
(ii) A deferred tax asset is recognised for unclaimed MAT credits that are carried forward as deferred tax assets.
(L) Gratuity is being provided on cash basis.
- (M) **Foreign Currency Transaction**
(i) Transactions denominated in foreign currencies are recorded at the exchange rates prevailing at the time of transaction.
ii) Monetary items denominated in foreign currencies at the year-end are translated at the year end rate, the resultant gain or loss will be recognized in the statement of profit and loss account.
iii) Any gain or loss arising on account of exchange difference on settlement of transaction is recognized in the statement of profit and loss account.
- (N) **Provision and contingencies**
The company creates a provision when there exists a present obligation as a result of past event that probably requires an outflow of resources and a
- (O) **Research and Development**
Revenue expenditure on research and development is charged as an expense in the year in which it is incurred under respective heads of accounts. Expenditure which results in the creation of capital assets is capitalised and depreciation is provided on such assets as applicable.
- (P) **Earnings per share**
The Basic earning per share and diluted earning per share have been computed in accordance with Indian Accounting Standard (IND AS-33) on, "Earnings Per Share" and is also shown in the Statement of Profit and Loss.

CASH & CASH EQUIVALENTS :

3		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	CASH ON HAND		
(b)	BALANCE WITH BANKS IN DEPOSITS ACCOUNTS IN CURRENT ACCOUNTS	1,86,165.00	1,52,182.00
(c)	CHEQUES, DRAFTS ON HAND		
(d)	OTHERS		
TOTAL		1,86,165.00	1,52,182.00

4		As at 31/03/2021	As at 31/03/2020
OTHER BANK BALANCE			
S. No	PARTICULARS		
(a)	EARMARKED BALANCE		
(b)	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 3 MONTHS BUT LESS THAN 12 MONTHS DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 12 MONTHS		
(c)	MARGIN MONEY		
(d)	OTHERS		
TOTAL		-	-

5 DERIVATIVE FINANCIAL INSTRUMENTS NIL NIL

6 RECEIVABLES

(i) TRADE RECEIVABLE		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	CONSIDERED GOOD-SECURED	-	-
(b)	CONSIDERED GOOD-UNSECURED	-	-
(c)	CONSIDERED DOUBTFUL	-	-
(d)	CREDIT IMPAIRED	-	-
TOTAL TRADE RECEIVABLE		-	-
(e)	LESS:- ALLOWANCE FOR DOUBTFUL DEBTS	-	-
TOTAL		-	-



(PREVIOUS YEAR)

(CURRENT YEAR)

(7) LOANS

S. No	LOANS	AMORTISED COST	A FAIR VALUE			SUBTOTAL	TOTAL	AMORTISED COST	A FAIR VALUE			SUBTOTAL	TOTAL		
			(1)	(2)	(3)				(4)	(5=2+3+4)	(6=1+5)			(7)	(8)
(A)	BILLS PURCHASED AND BILLS DISCOUNTED														
(A)	LOANS REPAYABLE ON DEMAND														
	TERM LOAN														
	LEASING														
	FACTORING														
	OTHERS														
	TOTAL (A) -GROSS														
	LESS: IMPAIRMENT LOSS ALLOWANCE														
	TOTAL (A) -NET														
(B)	SECURED BY TANGIBLE ASSETS														
	SECURED BY INTANGIBLE ASSETS														
	COVERED BY BANK /GOVERNMENT GUARANTEES														
	UNSECURED	2,42,47,004.00													
	TOTAL (B) -GROSS	2,42,47,004.00													
	LESS: IMPAIRMENT LOSS ALLOWANCE														
	TOTAL (B) -NET	2,42,47,004.00													
(C)	LOANS IN INDIA														
	PUBLIC SECTOR														
	OTHER														
	TOTAL (C) -GROSS														
	LESS: IMPAIRMENT LOSS ALLOWANCE														
	TOTAL (C) -NET														
II	LOANS OUTSIDE INDIA														
	LESS: IMPAIRMENT LOSS ALLOWANCE														
	TOTAL (C) -NET														
	TOTAL C (I) AND C (II)														

TOTAL(A+B+C)	2,42,47,004.00	-	-	-	-	-	2,42,47,004.00	2,41,95,132.00	-	-	-	-	-	-	2,41,95,132.00
--------------	----------------	---	---	---	---	---	----------------	----------------	---	---	---	---	---	---	----------------



(B) INVESTMENTS	(CURRENT YEAR)					(PREVIOUS YEAR)									
	AMORTISED COST	AT FAIR VALUE		SUBTOTAL	TOTAL	AMORTISED COST	AT FAIR VALUE		SUBTOTAL	TOTAL					
		(1)	(2)				(3)	(4)			(5=2+3+4)	(6=1+5)	(7)	(8)	(9)
		THROUGH OTHER COMPREHENSIVE INCOME	THROUGH PROFIT OR LOSS	DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS			THROUGH OTHER COMPREHENSIVE INCOME	THROUGH PROFIT OR LOSS	DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS						
A															
MUTUAL FUNDS															
GOVERNMENT SECURITIES															
OTHER APPROVED SECURITIES															
DEBT SECURITIES															
EQUITY INSTRUMENTS															
SUBSIDIARIES															
ASSOCIATES															
JOINT VENTURES															
Others															
TOTAL (A) -GROSS	-	569.00	-	7,792.00	8,361.00	569.00	-	7,792.00	8,361.00	569.00	-	7,792.00	8,361.00	569.00	7,792.00
B															
(I) INVESTMENT OUTSIDE INDIA															
(II) INVESTMENT IN INDIA															
TOTAL (B) -GROSS	-	569.00	-	7,792.00	8,361.00	569.00	-	7,792.00	8,361.00	569.00	-	7,792.00	8,361.00	569.00	7,792.00
TOTAL A to tally with B															
LESS: ALLOWANCE FOR IMPAIRMENT LOSS (C)															
TOTAL NET D= (A)-(C)															



9 **CURRENT TAX ASSETS**

S. No	PARTICULARS	As at 31/03/2021	As at 31/03/2020
(a)	CURRENT YEARS TAXES RECOVERABLE(NET OF LIABILITY)	22,269.00	34,938.00
(b)	ADVANCE PAYMENT OF INCOME TAX		
(c)	SERVICE TAX RECIVABLE		
(d)	IGST		
(e)	INPUT CGST		
(f)	INPUT IGST		
(g)	INPUT SGST		
	TOTAL	22,269.00	34,938.00

10 **PROPERTY PLANT AND EQUIPMENTS**

(a) The Changes in the carrying value of property, plant and equipments for the year ended March 31,2021 are as follows

Particulars	Land Freehold	Land Leasehold	Office Premises	Plant and Machinery	office Equipment	Computer Equipments	Furniture and Fixtures	vehicle	Total
Gross carrying value as of April 1,2020	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Deletions	0	0	0	0	0	0	0	0	0
Gross carrying value as of March 31,2021	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of April 1,2020	0	0	0	0	0	0	0	0	0
Depreciation for the Year	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of March 31,2021	0	0	0	0	0	0	0	0	0
Net Carrying Amount as at March 31,2021	0	0	0	0	0	0	0	0	0

(b) The Changes in the carrying value of property, plant and equipments for the year ended March 31,2021 are as follows

Particulars	Land Freehold	Land Leasehold	Office Premises	Plant and Machinery	office Equipment	Computer Equipments	Furniture and Fixtures	vehicle	Total
Gross carrying value as of April 1,2019	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Deletions	0	0	0	0	0	0	0	0	0
Gross carrying value as of March 31,2020	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of April 1,2019	0	0	0	0	0	0	0	0	0
Depreciation for the Year	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of March 31,2020	0	0	0	0	0	0	0	0	0
Net Carrying Amount as at March 31,2020	0	0	0	0	0	0	0	0	0

11 **INTANGIBLE ASSETS**

The Changes in the carrying value of intangible assets for the year ended March 31,2021 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2020	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2021	-	-	-	-
Accumulated Depreciation as of April 1,2020	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2021	-	-	-	-



The Changes in the carrying value of intangible assets for the year ended March 31,2020 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2019	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2020	-	-	-	-
Accumulated Depreciation as of April 1,2019	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2020	-	-	-	-

12 Trade Payables		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	SUNDRY CREDITORS	-	-
(b)	DUE TO SUBSIDIARIES	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL	-	-

13 Other Payables		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	REVENUE IN ADVANCE	-	-
(b)	OTHER ADVANCE	-	-
(c)	STATUTORY LIABILITIES	18,000.00	16,500.00
(d)	OTHER LIABILITIES PAYABLE	18,000.00	16,500.00
	TOTAL	18,000.00	16,500.00

14 BORROWINGS		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	SECURED		
	(a.) BONDS / DEBENTURES	-	-
	(b.) TERM LOANS	-	-
	(c.) LOANS FROM RELATED PARTIES	-	-
	(d.) OTHER LOANS AND ADVANCE	-	-
		-	-
(b)	UNSECURED		
	(a.) BONDS / DEBENTURES	-	-
	(b.) TERM LOANS	-	-
	(c.) LOANS FROM RELATED PARTIES	-	-
	(d.) OTHER LOANS AND ADVANCE	-	-
		-	-
	TOTAL	-	-

15 OTHER FINANCIAL LIABILITIES		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	INTEREST ACCRUED	-	-
(b)	UNPAID DIVIDENDS	-	-
(c)	APPLICATION MONEY RECEIVED FOR ALLOTMENT OF SECURITIES TO THE EXTENT REFUNDABLE AND INTEREST ACCRUED THEREON;	-	-
(d)	UNPAID MATURED DEPOSITS AND INTEREST ACCRUED THEREON	-	-
(e)	UNPAID MATURED DEBENTURES AND INTEREST ACCRUED THEREON	-	-
(f)	MARGIN MONEY	-	-
(g)	OTHERS	-	-
	TOTAL	-	-

16 PROVISIONS:		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	-
(b)	Others (CONTINGENT PROVISION AGAINST STANDARD ASSETS)	96,780.00	96,780.00
	TOTAL	96,780.00	96,780.00

17 DEFERRED TAX LIABILITIES		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	DEFERRED TAX LIABILITIES	142.00	142.00
		-	-
	TOTAL	142.00	142.00



18 OTHER NON FINANCIAL LIABILITIES		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	REVENUE RECEIVED IN ADVANCE	-	-
(b)	OTHER ADVANCES	-	-
(c)	OTHERS	-	-
	TOTAL	-	-

19 SHARE CAPITAL:		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	(i) AUTHORISED: 200,00,000 (LAST YEAR 200,00,000) EQUITY SHARES OF ₹1/-EACH	2,00,00,000.00	2,00,00,000.00
(b)	(ii) ISSUED, SUBSCRIBED & PAID UP SHARE AT THE BEGINNING OF THE ACCOUNTING PERIOD 200,00,000 EQUITY SHARE OF 1/-	2,00,00,000.00	2,00,00,000.00
		2,00,00,000.00	2,00,00,000.00

A Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period					
S. No	PARTICULARS	As at 31/03/2021		As at 31/03/2020	
		Number	Value	Number	Value
(a)	SHARE OUTSTANDING AT THE BEGINNING OF THE PERIOD	20000000	20000000	20000000	20000000
(b)	ISSUED DURING THE YEAR	-	-	-	-
(c)	SHARE OUTSTANDING AT THE END OF THE PERIOD	20000000	2,00,00,000.00	20000000	2,00,00,000.00

B The Group has only one class of equity shares having a par value of ₹1 per share. Each holder of equity share is entitled to one vote per share. The group declares and pays dividend in Indian rupees. In the event of liquidation of the company, the holders of equity shares will be entitled to receive the remaining assets of the company in proportion to the number of equity shares held

C Details of Shareholders holding more than 5% shares					
S. No	Name of Shareholder	As at 31/03/2021		As at 31/03/2020	
		No. of Share held	% of Holding	No. of Share held	% of Holding
	RR FINANCIAL CONSULTANTS LTD	20000000	100.00%	20000000	100.00%

20 OTHER EQUITY:		As at 31/03/2021	As at 31/03/2020
S. No	PARTICULARS		
(a)	RESERVE AND SURPLUS	-	-
(b)	SECURITY PREMIUM ACCOUNT	-	-
(c)	GENERAL RESERVE	33,19,871.00	32,48,185.00
(d)	RETAINED EARNING	427.00	427.00
(e)	EQUITY INSTRUMENTS THROUGH OTHER INSTRUMENTS	10,28,579.00	10,28,579.00
(f)	OTHER RESERVES	43,48,877.00	42,77,191.00
	TOTAL OTHER EQUITY	43,48,877.00	42,77,191.00

S. No	PARTICULARS	As at 31/03/2021	As at 31/03/2020
(a)	GENERAL RESERVE AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR AT THE END OF THE ACCOUNTING PERIOD		
(b)	SECURITIES PREMIUM ACCOUNT AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR Less:- BONUS SHARES ISSUED AT THE END OF THE ACCOUNTING PERIOD		
(c)	SURPLUS AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR (BALANCE IN STATEMENT OF PROFIT & LOSS A/C) Less : ALLOCATIONS AND APPROPRIATIONS INTERIM DIVIDEND STATUTORY RESERVE FUND TAX ON DIVIDEND AT THE END OF THE ACCOUNTING PERIOD	32,67,807.00 71,686.00 19,622.00 33,19,871.00	31,98,999.00 68,808.00 19,622.00 32,48,185.00
(d)	OTHER RESERVE STATUTORY RESERVE FUND AT THE BEGINNING OF THE ACCOUNTING PERIOD Addition during the year AT THE END OF THE ACCOUNTING PERIOD	10,08,957.00 19,622.00 1028579.00	10,08,957.00 19,622.00 10,28,579.00
(e)	EQUITY THROUGH OTHER COMPREHENSIVE INCOME OPENING BALANCE ADDITIONS/(DELETION) DURING THE YEAR CLOSING BALANCE	427.00 427.00	427.00 427.00
	TOTAL(A+B+C+D)	43,48,877.00	42,77,191.00



21 INTEREST INCOME

PARTICULARS	CURRENT YEAR			PREVIOUS YEAR		
	ON FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OCI	ON FINANCIAL ASSETS MEASURED AT AMORTISED COST	INTEREST INCOME ON FINANCIAL ASSETS CLASSIFIED AT FAIR VALUE THROUGH PROFIT OR LOSS	ON FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OCI	ON FINANCIAL ASSETS MEASURED AT AMORTISED COST	INTEREST INCOME ON FINANCIAL ASSETS CLASSIFIED AT FAIR VALUE THROUGH PROFIT OR LOSS
INTEREST ON LOANS						
INTEREST INCOME FROM INVESTMENT						
INTEREST ON DEPOSITS WITH BANK						
OTHER INTEREST INCOME			4,72,691.00			4,88,740.00
TOTAL	-	-	4,72,691.00	-	-	4,88,740.00

22 NET GAIN/LOSS ON FAIR VALUE CHANGES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
(A) NET GAIN/LOSS ON FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS		
(i) ON TRADING PORTFOLIO		
- INVESTMENT		
- DERIVATIVES		
- OTHERS		
(ii) ON FINANCIAL INSTRUMENTS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS		
(B) OTHERS		
TOTAL NET GAIN/LOSS ON FAIR VALUE CHANGES [C]		
FAIR VALUE CHANGES:		
- REALISED		
- UNREALISED		
TOTAL NET GAIN/LOSS ON FAIR VALUE CHANGES (D) TO TALLY WITH [C]		

23 OTHER INCOME

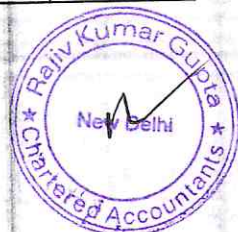
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
NET GAIN/LOSS ON INEFFECTIVE PORTION OF HEDGES		
NET GAIN/LOSS ON DERCOGNITION OF PROPERTY, PLANT, AND EQUIPMENT		
NET GAIN/LOSS ON FOREIGN CURRENCY TRANSACTION AND TRANSLATION	385.00	-
OTHERS	385.00	-
TOTAL	385.00	-

24 FINANCE COST

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	ON FINANCIAL LIABILITIES MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS	ON FINANCIAL LIABILITIES MEASURED AT AMORTISED COST	ON FINANCIAL LIABILITIES MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS	ON FINANCIAL LIABILITIES MEASURED AT AMORTISED COST
INTEREST ON DEPOSITS				
INTEREST ON BORROWINGS				
INTEREST ON DEBT SECURITIES				
INTEREST ON SUBORDINATED LIABILITIES				
OTHER INTEREST EXPENSES				
TOTAL				

25 IMPAIRMENT ON FINANCIAL INSTRUMENTS

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	ON FINANCIAL INSTRUMENTS MEASURED AT FAIR VALUE THROUGH OCI	ON FINANCIAL INSTRUMENTS MEASURED AT AMORTISED COST	ON FINANCIAL INSTRUMENTS MEASURED AT FAIR VALUE THROUGH OCI	ON FINANCIAL INSTRUMENTS MEASURED AT AMORTISED COST
LOANS				
INVESTMENTS				
OTHERS				
TOTAL				



26

EMPLOYEE BENEFITS EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALARIES & WAGES	3,43,800.00	3,45,000.00
CONTRIBUTION TO PROVIDENT AND OTHER FUND		
SHARE BASED PAYMENTS TO EMPLOYEE	3,983.00	3,358.00
STAFF WELFARE EXPENSES		
OTHERS	3,47,783.00	3,48,358.00
TOTAL		

27

OTHER EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
BANK CHARGES	177.00	1,180.00
RENT, TAXES AND ENERGY COSTS		
REPAIRS AND MAINTENANCE	6,792.00	5,640.00
CONVEYANCE EXP	3,694.00	9,714.00
COMMUNICATION COSTS		
PRINTING AND STATIONARY	3,879.00	3,827.00
ADVERTISEMENT AND PUBLICITY		
DIRECTOR'S FEES, ALLOWANCES AND EXPENSES		
AUDITOR'S FEES, AND EXPENSES	1,500.00	1,500.00
LEGAL & PROFESSIONAL CHARGES		
INSURANCE		
SUBSCRIPTION/MEMBERSHIP FEES		
POSTAGE & COURIER EXPENSES	3,761.00	3,264.00
TOUR & TRAVELLING		
MISCELLANEOUS EXP	4,215.00	3,149.00
NEWSPAPERS & PERIODICALS	3,426.00	3,615.00
OTHER EXPENDITURE	-	196.00
TOTAL	27,444.00	32,085.00

28

PAYMENTS TO AUDITORS

PARTICULARS		
STATUTORY AUDIT FEES	1,500.00	1,500.00
	1,500.00	1,500.00

29

EARNINGS PER SHARES

a	Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders (')	71,686.00	68,808.00
b	Weighted Average number of Equity Shares used as denominator for calculating EPS	2,00,00,000.00	2,00,00,000.00
c	Basic and Diluted Earnings per Share (')	0.004	0.003
d	Face Value per Equity Share (')	1.00	1.00

30

RELATED PARTY DISCLOSURE

As per Ind AS 24, the disclosures of transactions with the related parties given below:

a List of Related Parties (as identified and certified by the Management)

Parties where control exists		
S.No.	Name of the Related Parties	
1	RR Financial Consultants Ltd.	Holding Co.
2	RR Equity Brokers Pvt.Ltd.	Associate Co.
3	RR Investors Capital Services Pvt. Ltd.	Associate Co.
4	Arix Consultants Pvt. Ltd.	Associate Co.
5	RR IT Solutions Pvt. Ltd.	Associate Co.
6	RR Infra Estates Pvt. Ltd.	Associate Co.
7	RR Insurance Broker Pvt. Ltd.	Associate Co.
8	Lakshmi Narayan Infra Estates Pvt. Ltd .	Associate Co.
9	Priya Darshan Real Estate Pvt. Ltd.	Associate Co.
10	RR Commodity Broker Pvt. Ltd.	Associate Co.
11	RR Information & Investment Research Pvt. Ltd.	Associate Co.
12	RR Investor Distribution Company Pvt. Ltd.	Associate Co.
13	RR Investor Securities Trading Pvt. Ltd.	Associate Co.
14	RR Investors Retail Services Pvt. Ltd.	Associate Co.
15	RR Land Estate Pvt. Ltd.	Associate Co.
Key Management Personal		
1	Mr. Rajat Prasad	Director
2	Ms. Priyanka Singh	Director



b Transaction during the year with related parties					₹ in lakhs
S.No.	Nature of Transaction	As at 31/03/2021		As at 31/03/2021	
		Holding Co.	Associate Co.s	Holding Co.	Associate Co.s
1	Sale of Bonds	-	-	-	-
2	Purchase of Bonds	-	-	-	3.47
3	Sale of Services / Allocation of E	-	3.20	-	3.45
4	Purchase Services/Allocation of	-	3.74	-	-
5	Amount Due from us as at	-	-	-	-
6	Amount Due to us as at	-	20.44	-	21.30

31 **Contingent Liabilities and Commitments**

(to be extent not provided for)

(i) Contingent liabilities shall be classified as:

(a) Claims against the company not acknowledged as debts;	Nil
(b) Guarantees;	Nil
(c) Other money for which the company is contingently liable	Nil

(ii) Commitments shall be classified as:

(a) Estimated amount of contracts remaining to be executed on	Nil
(b) Uncalled liability on shares and other investments partly paid;	Nil
(c) Other commitments (specify nature)	Nil

32 **INCOME TAX EXPENSES**

(a) Income tax expenses

	2020-21	2019-20
Current Tax:		
Current income tax for the year	25,000.00	27,000.00
Adjustments for current tax of prior periods	1,163.00	12,489.00
(A)	<u>26,163.00</u>	<u>39,489.00</u>

Deferred Tax

Decrease/(increase) in deferred tax asset	-	-
Decrease/(increase) in deferred tax liabilities	-	-
Unused tax(credit)[Mat credit entitlement]	-	-
Unused tax(credit)/reversal[Mat credit entitlement] of prior	-	-
(B)	<u>-</u>	<u>-</u>
(A)+(B)	<u>26,163.00</u>	<u>39,489.00</u>

(b) **Reconciliation of tax expenses and the accounting profit multiplied by India domestic tax rate for 31 March 2020 and 31 March 2021**

Accounting Profit Before Income tax expenses	97,849.00	1,08,297.00
Tax at Indian tax rate of 19.055% (Company)	25,000.00	27,000.00

Tax effect of :

Non Deduction tax expenses

Tax effects of amounts which are not deductible in calculating taxable income

Dividend Income	-	-
Capital Receipt	-	-
Other items	-	-
Tax relating to earlier years	1,163.00	12,489.00
Deferred tax assets	-	-
MAT Credit Entitlement	-	-
Income tax Expenses	<u>26,163.00</u>	<u>39,489.00</u>

33 **FINANCIAL INSTRUMENT**

The significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized, in respect of each class of financial asset, financial liability and equity instrument are disclosed in note 2(i) to the financial statements.

(a) **Financial assets and liabilities**

The carrying value of financial instruments by categories as at March 31, 2021 is as follows

Particulars	Fair value through profit	Fair value through OCI	Amortised Cost	(₹ lakhs)
				Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	1.86	1.86
Bank deposits	-	-	-	-
Earmarked balances with bank	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	242.47	242.47
Loans	-	-	-	-
Inventories	-	-	-	-
Other financial assets	-	-	-	-
Total	-	-	<u>244.33</u>	<u>244.33</u>
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	-	-
Other financial liabilities	-	-	-	-
Total	-	-	-	-



The carrying value of financial instruments by categories as at March 31,2020 is as follows

Particulars	(₹ lakhs)			Total Carrying Value
	Fair value through profit	Fair value through OCI	Amortised Cost	
Financial Assets				
Cash and cash equivalents	-	-	1.52	1.52
Bank deposits	-	-	-	-
Earmarked balances with bank	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	-	-
Loans	-	-	241.95	241.95
Inventories	-	-	-	-
Other financial assets	-	-	-	-
Total	-	-	243.47	243.47
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	-	-
Other financial liabilities	-	-	-	-
Total	-	-	-	-

Fair value Hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can
 Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the assets or
 Level 3 - Inputs for the assets and liabilities that are not based on observable market data (unobservable)

The following table provides the fair value measurement hierarchy of the company's assets and liabilities are (₹ in lakhs)

PARTICULARS	*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2021		
	Level 1	Level 2	Level 3
Investment in quoted equity instrume	-	-	-
Investment in unquoted equity instrum	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	-	-	-

(₹ in lakhs)

PARTICULARS	*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2020		
	Level 1	Level 2	Level 3
Investment in quoted equity instrume	-	-	-
Investment in unquoted equity instrum	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	-	-	-

*The fair value of financial instruments have been calculated in reference to the intermediate market rate of the stocks available.

FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The company's principal financial liabilities, comprise of loans and borrowing, trade and other
 The company is exposed to market risk, interest rate risk, credit risk and liquidity risk. The company's

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flow of financial instruments will fluctuate

Credit risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instruments or

Liquidity risk:

Liquidity risk is the risk that an entity will have difficulties in paying its financial liabilities. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.



- 34 Segment Reporting
As per the management the company's main & only business is Finance business. Hence the segment information required by IND
- 35 Micro, Small and Medium Enterprises Development Act, 2006
On the basis of information and record available with the Management, the following disclosure pursuant to the above Act are

Particulars	2020-21	2019-20
The principal amount and the interest due thereon remaining unpaid	NIL	NIL
The interest by the buyer as above, alongwith the amount of	NIL	NIL
The amount of interest due and payable for the period of delay in	NIL	NIL
The amount of interest accrued and remaining unpaid at the end of	NIL	NIL
The amount of further interest remaining due and payable even in	NIL	NIL

- 36 Management has classified all Advances/Loans given as Standard assets as in its opinion and as per stipulation of agreement all
- 37 Foreign Currency Transaction
Expenditure incurred in Foreign Currency - Nil
- 38 Parties accounts whether is debit or credit are subject to reconciliation and confirmation.
- 39 Non operative Bank balances whether in debit or credit are subject to confirmation and reconciliation
- 40 In the opinion of the Board of Directors, all assets other than fixed assets have a value on realization in the ordinary course of
- 41 The Company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the Carrying amount of Receivables, inventories, Investments and other assets/ liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the company, as at the date of approval of these financial results has used internal and external sources of information. Presently, the company has concluded that the impact of COVID-19 is not material based on those estimates. Due to the nature of the pandemic, the company will continue monitor developments to identify significant uncertainties in future periods, if any.
- 42 Previous year figures are regrouped and rearrange wherever necessary so as to make them comparable with those of the current

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


PRIYANKA SINGH
Director
DIN:-05343056


RAJAT PRASAD
Director
DIN:-.00062612

PLACE: NEW DELHI
DATED: 29-06-2021

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.


RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No. 83497)

