RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANT
23, SAINIK VIHAR DELHI-110034

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF **RR FINCAP (P) LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying standalone financial statements of **RR FINCAP (P) LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statements of Profit and Loss (including Other Comprehensive Income), Statements of changes in equity and Statements 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 (hereinafter referred to as "the Standalone Financial Statements").
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 2026, 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 on the Standalone Financial Statements.

Key Audit Matters

I have determined that there are no key audit matters to communicate in my report.

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

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 my auditor's report thereon. The Annual Report is expected to be made available to me after the date of this Auditors' Report. My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my 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 my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatements of this other information; I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Standalone 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 Ind AS financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), cash flows and change in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards(Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

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 standalone Ind AS financial statements that give a true and fair view and are free from material misstatements, 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

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

My objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatements, 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 misstatements 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 misstatements 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 misstatements 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.

We 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.
Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements

I also provide those charged with governance with a statements 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 (Auditors' Report) Order, 2020 ("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 my audit, I give in the Annexure A, a statements 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 Standalone Balance Sheet, the Standalone Statements of Profit and Loss (including Other comprehensive income), the Standalone Cash Flow Statements and Standalone statements 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 read with Rule 7 of the Companies (Accounts) Rules, 2014;

   e. On the basis of written representations received from the directors as on 31 March 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 26, 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",

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

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, 2026 to its directors

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 34 & 42 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.

i.

a. The Company's Management has represented that, to the best of its knowledge and belief, and as .disclosed in the Note No 39 to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The Company's Management has represented, that, to the best of its knowledge and belief, and as disclosed in the Note No. 40 to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as prescribed under (a) and (b) above, contain any material mis-statements.

v. To the best of my information and according to the explanations given to me, the Company has not declared or paid any dividend during the year, accordingly the provisions of Rule 11(f) is not applicable.

VI. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended

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March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory Requirements for record retention.

Place: New Delhi
Dated: 30th May 2026

Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497

UDIN- 26083497PECSPH6211

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANT
23, SAINIK VIHAR DELHI-110034

Annexure - A to the Independent Auditors' Report

The Annexure referred to in My Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, I report that:

i.

a. According to the records of the Company and the information and explanation given to me, the company has no Fixed Assets / intangible assets and accordingly, the requirement of clause 3(i) (a) to (d) of paragraph 3 of the said order is not applicable to the company.

b. As explained to me, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii.

i.

a. As explained to me the company business does not involve inventories and accordingly, the requirement of paragraph 3(ii) a of the said Order is not applicable to the company

b. According to the information and explanation given to me, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.

iii.

a. During the year the company has made investments in, provided guarantee, security given, granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, as per following details-

Rs in lakhs

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year - Holding & Subsidiaries - Associates - Others	 - -	 - -	 18.89	
Balance outstanding as at balance sheet date in respect of above cases - - Holding & Subsidiaries - Joint Ventures - Associates - Others	 - -		 18.89 -	

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

b. According to the information and explanations given to me, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;

c. There is no stipulation of schedule of repayment of principal and payment of interest and therefore I are unable to comment on the regularity of repayment of principal & payment of interest.

d. Since the term of arrangement does not stipulate any repayment schedule I am unable to comment whether the amount is overdue or not.

e. No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

f. The company has not granted any loans or advances in the nature of loans either Repayable on demand or without specifying any terms or period of repayment. As per following details-

	Aggregate Amount	% of Total outstanding
Promoter		
Related Parties	Rs. 18.89 Lakhs	11.96%

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 advances given, investment made, guarantees and securities given.

v. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the companies Act 2013, 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 companies Act 2013, 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, Service Tax, goods and service tax Customs Duty, Excise Duty, and any other material statutory dues whichever is applicable to the Company with the appropriate authorities during the year except in respect one division (if any) handled by than CEO who has abandoned the job as mentioned in note no 42 of Balance Sheet and Profit & Loss a/c.. According to the information and explanations given to me, no undisputed amounts payable in respect of aforesaid dues as at 31 March 2026, for a period of more than six months (except as mentioned above) from the date they became payable.

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

b. According to the information and explanation given to me, no statutory due is outstanding on account of dispute.

viii. According to the information and explanations given by the management, there is no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix.

a. 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(ix) of the Order is not applicable

b. According to the information and explanations given by the management, the company is not declared wilful defaulter by any bank or financial institution or other lender;

c. In my opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

d. In my opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

e. In my opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

f. In my opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, reporting under clause 3(ix)(f) of the Order is not applicable to the Company.

x.

a. 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(x)(a) of the Order is not applicable.

b. The company has not made preferential allotment / private placement of Equity shares during the year.

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

xi.

a. According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

b. No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

c. According to the information and explanations given to me by the management, no whistle-blower complaints had been received by the company.

xii. In my opinion and according to the information and explanations given to me, the company is not a nidhi company. Accordingly, paragraph 3(xii) 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 companies Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. In my opinion and based on my examination, the company does not require to have an internal audit system.

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, paragraph 3(xv) of the Order is not applicable to the company.

xvi. .

a. The company has obtained registration under section 45-IA of the Reserve Bank of India Act 1934.

b. In my Opinion and based on my examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (Cor) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,

c. In my Opinion and based on my examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d. According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

Rajiv Kumar Gupta New Delhi Chartered Accountants

RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANT
23, SAINIK VIHAR DELHI-110034

xvii. Based on my examination, the company has not incurred cash losses in the financial year and in the immediately pr**eceding financial year.**

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable to the company.

xix. According to the information and explanations given to me and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the Board of Directors and management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. Based on my examination, the provision of section 135 are not applicable on the Company. Hence this clause is not applicable on the company.

Place: New Delhi
Dated: 30th May 2026

Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANT
23, SAINIK VIHAR DELHI-110034

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 LIMITED ("the Company") as of 31 March 2026 in conjunction with my audit of the standalone Ind AS 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 Companies Act, 2013, 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 misstatements of the financial statements, whether due to fraud or error.

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

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 2026, 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.

Place: New Delhi
Dated: 19th May 2026

Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RR FINCAP PRIVATE LIMITED

BALANCE SHEET AS AT 31st March 2026

(All amounts in ₹ Hundred, unless otherwise stated)

S.No.	PARTICULARS	NOTE	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	5,905.15	5,613.31
(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	157,833.96	198,913.94
(f)	INVESTMENTS	8	83.61	83.61
(g)	OTHER FINANCIAL ASSETS			
(h)	DEPOSIT	9	100.00	100.00
2	**NON-FINANCIAL ASSETS**			
(a)	CURRENT INVESTMENT	8i	443,639.67	357,707.00
(b)	CURRENT TAX ASSETS (NET)	10	3,121.39	10,591.09
(c)	DEFERRED TAX ASSETS (NET)			
(d)	INVESTMENT PROPERTY			
(e)	FINANCIAL ASSETS			
(i)	TRADE RECEIVABLE	11	12,542.37	57,707.63
(f)	PROPERTY PLANT AND EQUIPMENT	12	-	-
(g)	CAPITAL WORK-IN-PROGRESS		-	-
(h)	INTANGIBLE ASSETS UNDER DEVELOPMENT	13	-	-
(i)	GOODWILL			
(j)	OTHER INTANGIBLE ASSETS			
(k)	OTHER NON-FINANCIAL ASSETS			
	TOTAL ASSETS		**623,226.15**	**630,716.58**
	LIABILITIES AND EQUITY			
	LIABILITIES			
1	**FINANCIAL LIABILITIES**			
(a)	DERIVATIVE FINANCIAL INSTRUMENTS			
(b)	PAYABLES			
	(I) TRADE PAYABLES	14	-	73,835.49
	(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	15	20.00	315.00
	(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)	16	-	-
(e)	DEPOSITS			
(f)	SUBORDINATED LIABILITIES			
(g)	OTHER FINANCIAL LIABILITIES	17	0.02	1,128.43
2	**NON-FINANCIAL LIABILITIES**			
(a)	CURRENT TAX LIABILITIES(NET)			
(b)	PROVISIONS	18	19,794.14	1,884.14
(c)	DEFERRED TAX LIABILITIES (NET)	19	1.42	1.42
(d)	OTHER NON-FINANCIAL LIABILITIES	20	-	-
3	**EQUITY**			
(a)	EQUITY SHARE CAPITAL	21	500,000.00	500,000.00
(b)	OTHER EQUITY	22	103,410.57	53,552.10
	TOTAL LIABILITIES AND EQUITY		**623,226.15**	**630,716.58**
	Significant Accounting Policies and Notes forming part of the Financial Statements	(1-47)	0.00	0.00

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka

Rajat Persad

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056
PLACE:NEW DELHI
DATED: 30/05/2026

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: 083497

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

RR FINCAP PRIVATE LIMITED

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st March 2026

(All amounts in ₹ Hundred, unless otherwise stated)

S.No		PARTICULARS	NOTE No	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
		REVENUE FROM OPERATIONS			
(i)		INTEREST INCOME	23	-	15,678.55
(ii)		DIVIDEND INCOME		1,300.00	
(iii)		RENTAL INCOME			
(iv)		FEES AND COMMISSION INCOME			
(v)		NET GAIN ON FAIR VALUE CHANGES	24		
(vi)		NET GAIN ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY			
(vii)		SALE OF PRODUCTS (INCLUDING EXCISE DUTY)			
(viii)		SALE OF SERVICES	25	-	123,115.52
(ix)		NET GAIN ON CURRENT INVESTMENT	25(i)	102,892.85	
(x)		OTHERS			
I		**TOTAL REVENUE FROM OPERATION**			
II		OTHER INCOME	26	358.00	1,354.81
III		**TOTAL INCOME(I+II)**		**104,550.85**	**140,148.88**
		EXPENSES:			
(i)		FINANCE COSTS	26		
(ii)		FEES AND COMISSION EXPENSE			
(iii)		NET LOSS ON FAIR VALUE CHANGES			
(iv)		NET LOSS ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY			
(v)		IMPAIRMENT ON FINANCIAL INSTRUMENTS	27		
(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			
(ix)		EMPLOYEE BENEFITS EXPENSES	28	35,436.09	-
(x)		DEPRECIATION, AMORTIZATION AND IMPAIRMENT			
(xi)		OTHER EXPENSES	29	226.16	133,603.94
IV		**TOTAL EXPENSES (IV)**		**35,662.25**	**133,603.94**
V		**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX(III-IV)**		68,888.60	6,544.94
VI		EXCEPTIONAL ITEMS			
VII		**PROFIT BEFORE TAX (V-VI)**		68,888.60	6,544.94
VIII		**TAX EXPENSE**			
	a	CURRENT TAX		17,910.00	1,500.00
	b	DEFERRED TAX			
	c	EARLIER YEARS TAX		1,120.16	-
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)			
XIII		**PROFIT(LOSS) FOR THE PERIOD (IX+XII)**		49,858.44	5,044.94
XIV		**OTHER COMPREHENSIVE INCOME**			
A	a	**Items that will not be reclassified to profit or loss**		-	-
	b	**Income tax relating to items that will not be reclassified to profit or loss**		-	-
		SUBTOTAL (A)		-	-
	a	**Items that will be reclassified to profit or loss**			
	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**		**49,858.44**	**5,044.94**
XVI		EARNING PER EQUITY SHARE (FOR CONTINUING OPERATION)	30		
	a	BASIC		0.100	0.010
	b	DILUTED		0.100	0.010
XVII		EARNING PER EQUITY SHARE (FOR DISCONTINUED OPERATION)			
	a	BASIC			
	b	DILUTED			
XVIII		EARNING PER EQUITY SHARE (FOR CONTINUING AND DISCONTINUED OPERATION)			
	a	BASIC		0.100	0.010
	b	DILUTED		0.100	0.010

Significant Accounting Policies and
Notes on Financial Statements (1-47)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

Priyanka

Rajat Persad

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056
PLACE: NEW DELHI
DATED: 30/05/2026

RAJAT PRASAD
DIRECTOR
DIN NO.00062612

RAJIV KUMAR GUPTA
(Chartered Accountants)
(Membership No.083497)

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RR FINCAP PRIVATE LIMITED

Standalone Cash Flow Statement For The Year Period of 1st April 2025 to 31st March 2026

(All amounts in ₹ Hundred, unless otherwise stated)

	Particulars	Figures as at 31/03/2026	Figures As at 31/03/2025
A	**Cash flow from operating activities**		
	Profit before tax	68,889	6,545
	Adjustments for :		
	Depreciation	-	-
	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	-	-
	Operating profit before working capital changes	68,889	6,544.94
	Adjustments for :		
	(Increase) / decrease in other non current assets	-	-
	(Increase) / decrease in other current assets	(78,463)	-
	(Increase) / decrease in loan and advances	41,080	55,962
	(Increase) / decrease in inventories	-	-
	(Increase) / decrease in trade receivable	45,165	(47,386)
	Increase / (decrease) in other tax liabilities	-	(4,618)
	Increase/(decrease) in Provision	17,910	865
	Increase/(decrease) in trade payables	(73,835)	50,783
	Increase/(decrease) in other current liabilities	(295)	(195)
	Increase/(decrease) in other financial liabilities	(1,128)	228
	Cash generated from operations	19,322	62,183
	Current taxes paid	(19,030)	(1,500)
	Cash Flow from operating activity before Exceptional Items	292	60,683
	Exceptional items	-	-
	Net cash from operating activities (A)	292	60,683
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipments		
	Sale of Property, plant and equipments	-	-
	(Increase)/decrease in current investments	-	(357,707)
	Profit on sale of investment	-	-
	Loans/ deposits with subsidiaries		-
	Interest Received	-	-
	Dividend received	-	-
	Net cash used in investing activities (B)	-	(357,707)
C	**Cash flow from financing activities**		
	Proceeds from issue of share capital	-	300,000
	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)	-	300,000
	Net increase in cash and cash equivalents (A+B+C)	292	2,976
	Cash and cash equivalents at the beginning of the year	5,613	2,637
	Cash and cash equivalents at the end of the year	5,905	5,613

Components of cash and cash equivalents

	On current accounts	5,905	5,613
	On deposits accounts	-	-
	Cash on Hand	-	-
	Total cash & cash equivalents	5,905	5,613

Notes:

1. *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*
2. *Previous year's figures regrouped / recasted where ever necessary*

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

Priyanka

Rajat Parsad

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056

RAJAT PRASAD
DIRECTOR
DIN NO.00062612

RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANTS
Membership No: 083497

Rajiv Kumar Gupta * Chartered Accountants * New Delhi

PLACE: NEW DELHI
DATED: 30/05/2026

RR FINCAP PRIVATE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2026

(a) Equity share capital

Particulars	Changes in equity share during the year		Balance at the beginning of the	
Balance at the beginning of the reporting period	20000000	20000000	20000000	20000000
Add:-	30000000	30000000	0	0
Balance at the end the reporting period	50000000	50000000	20000000	20000000

(b) Other Equity

For the year ended 31st March 2025 **(₹ in lakhs)**

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 compreh e-nsive income	Equity instruments through other compreh e-nsive income	Total
As at April 01,2024	-	-	10.23	-			37.52			47.74
Changes during the year	-	-	9,971.69	-			5.04		-	#####
Total Comprehensive income for the year	-		9,981.92	-			42.56			#####
Dividend	-	-		-					-	-
Transfer to retained earnings	-	-	0.01	-			0.01		-	-
Any other Changes										-
Balance as at March 31st, 2025	-	-	9,981.92	-			42.55		-	######

See accompanying Notes forming part of Financial Statements

For the year ended 31st March 2026 **(₹ in lakhs)**

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 compreh e-nsive income	Equity instruments through other compreh e-nsive income	Total
As at April 01,2025	-	-	9,981.92	-			42.56		-	10024.48
Changes during the year	-	-	0.10	-			39.89		-	39.99
	-	-		-					-	-
Total Comprehensive income for the year	-		9,982.02	-			82.45		-	10064.47
Dividend	-	-		-						-
Transfer to retained earnings	-	-		-						-
Any other Changes										-
Balance as at March 31st, 2026	-	-	9,982.02	-			82.45		-	10064.47

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056
PLACE: NEW DELHI
DATED:30/05/2026

Rajat Prasad

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-083497

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

NOTES TO THE STANDLONE FINACIAL 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 reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the result are known / materialised.

(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 when the payment is being made. Revenue is measured at fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duties collected on behalf of government. The revenue is recognized net of GST(In any)

(D) **Property, plant and equipment**

i) Property, plant and equipment are stated at cost net of accumulated depreciation and accumulated impairement 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 transation 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 aseets aquired seperately are measued on initial recognition at cost. Following initial recognition, intangible assets are amortised over their respective individual estimated useful lifes 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 been determind (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 /Current Investment**

Stocks of quoted share /debentures and other securitiees are valued at fair price, but where the fair value is not available, we consider the last value provided.In cases where reduction of Market value is temporary due to Political instabilty in in the world / with in the country or war like situation in the world than cost will be taken at fair value which has been recovered on the date of sighning the Balance Sheet..

Stocks of unquoted shares/debenture and other securities valued at fair 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.

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

(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

(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 reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources, when there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

(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.

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

3 CASH & CASH EQUIVALENTS :

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	CASH ON HAND		
(b)	BALANCE WITH BANKS		
	IN DEPOSITS ACCOUNTS		
	IN CURRENT ACCOUNTS	5,905.15	5,613.31
(c)	CHEQUES,DRAFTS ON HAND		
(d)	OTHERS		
	TOTAL	5,905.15	5,613.31

4 OTHER BANK BALANCE

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(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

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	CONSIDERED GOOD-SECURED	-	-
(b)	CONSIDERED GOOD-UNSECURED		
(c)	CONSIDERED DOUBTFUL		
(d)	CREDIT IMPAIRED	-	-
	TOTAL TRADE RECEIVABLE	-	-
(e)	LESS:- ALLOWANCE FOR DOUBTFUL DEBTS		-
	TOTAL	-	-

DEPOSIT

9

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	SECURTY Deosit-CDSL	100.00	100.00
	TOTAL TRADE RECEIVABLE	100.00	100.00
	TOTAL	100.00	100.00

10 CURRENT TAX ASSETS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	CURRENT YEARS TAXES RECOVARABLE(NET OF LIABILLITY)	516.66	8,013.46
(b)	ADVANCE PAYMENT OF INCOME TAX		
(c)	GST (NET)	2,604.73	2,577.63
(d)	IGST		
(e)	INPUT CGST		
(f)	INPUT IGST		
(g)	INPUT SGST		
	TOTAL	3,121.39	10,591.09

11 TRADE RECEIVABLE

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
	Unsecured Considered Good		-
	Trade Revievable	12,542.37	57,707.63
			-
	TOTAL	12,542.37	57,707.63

Aging for trade recievable from the due date of payment for each of the category

S. No	PARTICULARS	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i)	Receivables - Considered good						
	As at 31-3-2026	-	12,542.37	-	-	-	12,542.37
	As at 31-3-2025	57,707.63	-		-	-	57,707.63
(ii)	Undisputed Trade Receivables - Considered doubtful						
	As at 31-3-2026	-	-	-	-	-	-
	As at 31-3-2025	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - Considered good	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - Considered doubtful	-	-	-	-	-	-

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise state

12 PROPERTY PLANT AND EQUIPMENTS

(a) **The Changes in the carrying value of property, plant and equipments for the year ended March 31,2026 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 1,2025	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 31,2026	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of April 1,2025	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 31,2026	0	0	0	0	0	0	0	0	0
Net Carrying Amount as at March 31,2026	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 31,2025 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 1,2024	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 31,2025	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of April 1,2024	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 31,2025	0	0	0	0	0	0	0	0	0
Net Carrying Amount as at March 31,2025	0	0	0	0	0	0	0	0	0

13 **INTANGIBLE ASSETS**

The Changes in the carrying value of intangible assets for the year ended March 31,2026 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2025	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2026	-	-	-	-
Accumulated Depreciation as of April 1,2025	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2026	-	-	-	-

The Changes in the carrying value of intangible assets for the year ended March 31,2025 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2024	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2025	-	-	-	-
3Accumulated Depreciation as of April 1,2024	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2025	-	-	-	-

New Delhi
Chartered Accountants

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

14 Trade Payables

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	SUNDRY CREDITORS	-	73,835.49
(b)	DUE TO SUBSIDIARIES	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL	-	73,835.49

Aging for trade payable from the due date of payment for each of the category

PARTICULARS	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 Years	Total
MSME						
As at 31-3-2026	-	-	-	-	-	-
As at 31-3-2025	-	-	-	-	-	-
Others						
As at 31-3-2026	-	-	-	-	-	-
As at 31-3-2025	73,835.49	-	-	-	-	73,835.49
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

15 Other Payables

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	REVENUE IN ADVANCE	-	-
(b)	OTHER ADVANCE	-	-
(c)	STATUTORY LIABILLITIES	-	-
(d)	OTHER LIABILITIES PAYABLE	20.00	315.00
	TOTAL	20.00	315.00

16 BORROWINGS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(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	-	-

17 OTHER FINANCIAL LIABILITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	INTEREST ACCRUED	-	-
(b)	STATUTORY LIABILITIES		
(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	0.02	1,128.43
			-
	TOTAL	0.02	1,128.43

18 PROVISIONS:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	PROVISIONS FOR INCOME TAX	17,910.00	-
(b)	Others (CONTINGENT PROVISION AGAINST STANDARD ASSETS)	1,884.14	1,884.14
	TOTAL	19,794.14	1,884.14

19 DEFERRED TAX LIABILITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	DEFERRED TAX LIABILITIES	1.42	1.42
		-	-
	TOTAL	1.42	1.42

20 OTHER NON FINANCIAL LIABILITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	REVENUE RECEIVED IN ADVANCE	-	-
(b)	OTHER ADVANCES	-	-
(c)	OTHERS	-	-
	TOTAL	-	-

Rajiv Kumar Gupta New Delhi Chartered Accountants

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

21 SHARE CAPITAL:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	(i) AUTHORISED: EQUITY SHARES OF ₹1/-EACH	500,000.00	500,000.00
(b)	(ii) ISSUED, SUBSCRIBED & PAID UP SHARE AT THE BEGINNING OF THE ACCOUNTING PERIOD 500,00,000 EQUITY SHARE OF 1/- (PREVIOUS YEAR 2000000 EQUITY SHARES @RS.1EACH)	500,000.00	200,000.00
	Adition during the year- 300,00,000 EQUITY SHARE OF 1/-	-	300,000.00
		500,000.00	**500,000.00**

A Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period

S. No	PARTICULARS	As at 31/03/2026		As at 31/03/2025	
		Number	Value	Number	Value
(a)	SHARE OUTSTANDING AT THE BEGINNING OF THE	50,000,000	500,000.00	20,000,000	200,000.00
(b)	ISSUED DURING THE YEAR	-	-	30,000,000	300,000.00
(c)	SHARE OUTSTANDING AT THE END OF THE PERIOD	**50,000,000**	**500,000.00**	**50,000,000**	**500,000.00**

B The Group has only one class of equity shares having a par value of Rs.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 31/03/2026		As at 31/03/2025	
		No. of Share held	% of Holding	No. of Share held	% of Holding
	RR FINANCIAL CONSULTANTS LTD	50000000	100.00%	50000000	100.00%

D Shares held by the promoter at the end of the year

S. No	PARTICULARS	As at 31/03/2026		As at 31/03/2025		Change %
		No. of Shares	%	No. of Shares	%	
	RR FINANCIAL CONSULTANTS (P) LTD	50000000	100.00%	50000000	100%	0.00%

22 OTHER EQUITY:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	RESERVE AND SURPLUS	-	-
(b)	SECURITY PREMIUM ACCOUNT	-	
(c)	GENERAL RESERVE	-	-
(d)	RETAINED EARNING	82,447.94	42,561.16
(e)	EQUITY INSTRUMENTS THROUGH OTHER INSTRUMENTS	4.27	4.27
(f)	OTHER RESERVES	20,958.36	10,986.67
	TOTAL OTHER EQUITY	**103,410.57**	**53,552.10**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(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	42,561.19	37,516.22
	ADDITIONS DURING THE YEAR	49,858.44	5,044.94
	(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
	Less : ALLOCATIONS AND APPROPRIATIONS		
	INTERIM DIVIDEND		
	STATUTORY RESERVE FUND	9,971.69	-
	TAX ON DIVIDEND		
	AT THE END OF THE ACCOUNTING PERIOD	**82,447.94**	**42,561.16**
(d)	OTHER RESERVE		
	STATUTORY RESERVE FUND		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	10,986.67	10,227.17
	Addition during the year	9,971.69	759.50
	AT THE END OF THE ACCOUNTING PERIOD	**20958.36**	**10,986.67**
(e)	EQUITY THROUGH OTHER COMPREHENSIVE INCOME		
	OPENING BALANCE	4.27	4.27
	ADDITIONS/(DELETION) DURING THE YEAR		
	CLOSING BALANCE		
		4.27	**4.27**

Rajiv Kumar Gupta & Co. Chartered Accountants New Delhi

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

23 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			-			15,678.55
INTEREST INCOME FROM INVESTMENT			-			
INTEREST ON DEPOSITS WITH BANK						
OTHER INTEREST INCOME			-			-
TOTAL	-	-	-	-	-	15,678.55

24 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)		

25 SALE OF SERVICES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
ADVISORY SERVICE ON TECHNOLOGY SETUP & ITS STREAMIN	-	120,566.72
PROFESSIONAL TECHNOLOGY/ FINANCIAL SERVICES	-	2,548.80
PROGRAM CONSTRUCT FEE	-	-
INCOME FROM SECURITY TRADING		
RISK ASSESSMENT SERVICES	-	-
TECHNOLOGY PROFESSIONAL SERVICES FOR CREDIT	-	-
Total	-	123,115.52

25(i) NET GAIN ON CURRENT INVESTMENT

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
NET GAIN ON CURRENT INVESTMENT		
	102,892.85	-
Total	102,892.85	-

Note:-(i) Income from current investment net of (after reducing value of purchase Rs.1094105.53 /- and value of opening stock Rs 357784.94 /- and - from value of sale Rs 1111065.73/- and value closing stock Rs.443717.58/-,previous year there is no Sale of current investment .

26 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		
INTEREST RECEIVED ON INCOME TAX REFUND	358.00	1,354.81
TOTAL	358.00	1,354.81

27 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				

28 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				

New Delhi
Chartered Accountants

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No.	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

29 **EMPLOYEE BENEFITS EXPENSES**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALARIES & WAGES	35,436.09	-
CONTRIBUTION TO PROVIDENT AND OTHER FUND		
SHARE BASED PAYMENTS TO EMPLOYEE		
STAFF WELFARE EXPENSES	-	-
OTHERS		
TOTAL	35,436.09	-

30 **OTHER EXPENSES**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
BANK CHARGES	58.56	-
REPAIRS AND MAINTENANCE	-	-
CONVEYANCE EXP	-	-
PRINTING AND STATIONARY	-	-
AUDITOR'S FEES, AND EXPENSES	-	100.00
POSTAGE & COURIER EXPENSES	-	-
MISCELLANEOUS EXP	-	-
NEWSPAPERS & PERIODICALS	-	-
CIBIL MEMBERSHIP FEE	-	-
AWS SERVICE CHARGES	-	-
STAMP DUTY	6.99	
Other on-line contents Service	50.00	77,871.34
Other services auxiliary to financial services	50.00	-
PLATFORM CHARGES PAYMENT GATEWAY	0.54	5.28
RENT	-	800.00
R/O	10.07	0.02
R&T/NSDL/CDSL SERVICES	50.00	12.50
PROVISION	-	864.64
TECHNOLOGY SERVICES	-	49,000.00
Legal & Professional Expenses	-	4,950.16
TOTAL	226.16	133,603.94

31 **PAYMENTS TO AUDITORS**

PARTICULARS		
STATUTORY AUDIT FEES	-	100.00

32 **EARNINGS PER SHARES**

a	Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders (₹)	49,856.44	5,044.94
b	Weighted Average number of Equity Shares used as denominator for calculating EPS	50,000,000	50,000,000
c	Basic and Diluted Earnings per Share (₹)	0.10	0.01
d	Face Value per Equity Share (₹)	1	1

33 **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 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.

S.No.	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 31/03/2026		As at 31/03/2025	
		Holding Co.	Associate Co.s	Holding Co.	Associate Co.s
1	Sale of Bonds	-	243.71	-	-
2	Purchase of Bonds	-	296.76	-	
3	Sale of Services / Allocation of Exp.	-	-	-	
4	Purchase Services/Allocation of Exp.	-	-	-	
5	Amount Due from us as at	-	-	-	-
6	Amount Due to us as at	0.37	18.52	-	

34 **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 capital account and not provided for;	Nil
(b) Uncalled liability on shares and other investments partly paid;	Nil
(c) Other commitments (specify nature) .	Nil

Rajiv Kumar Gupta
New Delhi
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NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

35 **INCOME TAX EXPENSES**

		2025-26	2024-25
(a)	Income tax expenses		
	Current Tax:		
	Current income tax for the year	17,910.00	1,500.00
	Adjustments for current tax of prior periods	1,120.16	-
	(A)	19,030.16	1,500.00
	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 periods	-	-
	(B)	-	-
	(A)+(B)	19,030.16	1,500.00

(b) **Reconciliation of tax expenses and the accounting profit multiplied by India domestic tax rate for 31 March 2026 and 31 March 2025**

	2025-26	2024-25
Accounting Profit Before Income	68,888.60	6,544.94
Tax at Indian tax rate of 255% (Company paid tax under section 115JB(Minimum Alternate Tax) of Income Tax Act 1961)	17,910.00	1,500.00
Tax effect of :		
Non Deduction tax expenses	-	-
Tax effects of amounts which are not deductable in calculating taxat	-	-
Dividend Income		
Capital Receipt	-	-
Other items	-	-
Tax relating to earlier years	1,120.16	-
Deferred tax assets	-	-
MAT Credit Entitlement	-	-
Income tax Expenses	19,030.16	1,500.00

36 **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, 2026 is as follows

(₹ lakhs)

Particulars	Fair value	Fair value through OCI	Amortised Cost	Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	5.91	5.91
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-		-
Trade receivables	-	-		-
Loans	-	-	157.83	157.83
Inventories	-		-	-
Other financial assets	-	-	-	-
Total	-	-	163.74	163.74
Financial liabilities				
Trade payables	-	-		-
Borrowings	-	-		-
Other financial liabilities	-	-	-	-
Total			-	-

The carrying value of financial instruments by categories as at March 31,2025 is as follows

(₹ lakhs)

Particulars	Fair	Fair value through	Amortised Cost	Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	2.21	2.21
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-		-
Trade receivables	-	-		-
Loans	-	-	198.91	198.91
Inventories	-		-	-
Other financial assets	-	-	-	-
Total	-	-	201.12	201.12
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 access at the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the assets or liability , either directly(i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets and liabilities that are not based on observable market data (unobservable inputs).

The following table provides the fair value measurement hierarchy of the company's assets and liabilities are measured at fair value in balance sheet.

(₹ in lakhs)

PARTICULARS	*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2026		
	Level 1	Level 2	Level 3
Investment in quoted equity instru	443.64	-	-
Investment in unquoted equity ins	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	443.64	-	-

(` in lakhs)

PARTICULARS	*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2025		
	Level 1	Level 2	Level 3
Investment in quoted equity instru	357.71	-	-
Investment in unquoted equity ins	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	357.71	-	-

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

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RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)

37 Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) Repayable on demand or

(b) Without specifying any terms or period of repayment

Rs. In lakhs

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
As at 31-3-2026	0.37	0.23
As at 31-3-2025		
Directors		
As at 31-3-2026		
As at 31-3-2025		
KMP		
As at 31-3-2026		
As at 31-3-2025		
Related Party		
As at 31-3-2026		
As at 31-3-2025	18.52	11.73

38 **Following Ratios to be disclosed:-**

S. No	PARTICULARS	NUMERATOR	DENOINATOR	MARCH 31,2026	MARCH31,2025	VARIATION in %	REASON FOR VARIANCE
(a)	Current Ratio,	Current Assets	Current Liabilties	22.85	4.92	364.55	Due to decrease in current liabilities
(b)	Debt Equity Ratio,	Total Debt	Shareholders Equity	NA	NA		
(c)	Debt Service Coverage Ratio,	Earnings for debt service=Net Profit after Taxes + Non cash-operating expenses	Debt Service = Interest & Lease Payments +Principal Repayments	NA	NA		
(d)	Return on Equity Ratio,	Net Profit after taxes - Preferences Dividend(if any)	Average Shareholders Equity	0.086	0.013	585.12	Due to increase in the profitability
(e)	Inventory turnover ratio,	Cost of goods sold	Average Inventory	NA	NA		
(f)	Trade Receivables turnover ratio,	Net Credit sales = Gross Credit Sales - sales return	Avg Account Recievable	NA	NA		
(g)	Trade payables turnover ratio,	Net Credit purchases = Gross Credit purchases - purchases return	Average trade Payables	NA	NA		
(h)	Net capital turnover ratio,	Net sales = Total sales - sales return	Working capital = Current assets - Current Liabilties	4.058	19.288	-78.96	Due to decrease in turnover.
(i)	Net profit ratio,	Net profit	Net Sales = Total Sales - sales return	#DIV/0!	0.32	#DIV/0!	NA
(j)	Return on Capital employed,	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Defferred Tax Liability	0.114	0.012	865.58	Due to increase in the profitability
(k)	Return on investment	Interest (Finance Income)	Investment	NA	NA		
(l)	Operating profit Margin(%)	Earning before interest and taxes	Revenue from operations	0.659	0.047	1310.92	Due to increase in the profitability
(m)	Return on Net Worth (%)	Total comprehensive income for the year,net of tax	Net Worth	0.083	0.009	806.63	Due to increase in the profitability

RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2026

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated
39		No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).	
40		Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.	
41		The Company do not have any Benami Property , where any proceeding has been initiated or pending against the Company for holding any Benami property .	
42		Company had appointed a CEO w.e.f. 17.01.2022 for the period of 3 years to manage the whole operations of a division of the company. He has abandoned the Job and not settled the accounts of his division. We are not aware of transactions done by him in that division. While preparing and merging the accounts / Balance Sheet for the division, he was looking after we have netted Advances, liabilities etc. and net Dr. balance of Rs, 12,54,237 has been shown recoverable from these transactions . .Appropriate legal action is being taken against him.	
43		All loans and Advances has been clasified as standard Assets by the Management as in their opinion al are recoverable and in they are taking effotrs to recover all advances in the current year and if not recovered will be written off in the current year. However management has provided inrest of Rs 10.50 lakhs on adhoc basis on advaces disbursed by division as mentioned in para 42 above.	
44		The Company do not have any transactions with the Companies struck off.	
45		The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond statutory period.	
46		The Company do not has not invested in Crypto currency or virtual Currency during the financial year.	
47		The Company do not has not have any such transaction which is not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Acts, 1961(such as search or survey or any other relevant provisions of the Income Tax Act , 1961	

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka Rajat Parsad

PRIYANKA SINGH
(Director)
DIN:- 05343055

RAJAT PRASAD
(Director)
DIN:- 00062612

PLACE : NEW DELHI
DATED : 30/05/2026

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

RAJIV KUMAR GUPTA
CHARTERED ACCOUNTANTS
MEMBERSHIP NO-083497

Rajiv Kumar Gupta New Delhi Chartered Accountants