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

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF **RR INVESTORS CAPITAL SERVICES LIMITED**

Report on the Consolidated Financial Statements

Opinion

I have audited the accompanying consolidated Ind AS financial statements of **RR INVESTORS CAPITAL SERVICES LIMITED** (hereinafter referred to as "the Holding Company")and its subsidiary (the Holding Company and its subsidiary company together referred to as "the Group") comprising of the Consolidated Balance Sheet as at 31 March 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and, the statement of change in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In my opinion and to the best of my information and according to the explanations given to me and based on the consideration of reports of other auditors on the separate financial statements and on the other financial statements of the subsidiaries , the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, of their consolidated profit, (including Other Comprehensive Income/loss),consolidated changes in equity)and its consolidated cash flows for the year then ended.

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 Consolidated Financial Statements section of my report. I am independent of the Group in accordance with the Code of Ethics issued by ICAI, and the relevant provisions of the act and I have fulfilled my other ethical responsibilities in accordance with the provisions of the Companies Act, 2013 and the Rule thereunder, and I have fulfilled my 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 consolidated financial statement.

Key Audit Matters

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

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

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

The Holding 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 consolidated 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 consolidated 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 consolidated financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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 misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Board of Director and Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated Ind AS financial statements that give a true and fair view of the consolidated financial position, financial performance including other comprehensive income, cash flows and change in equity of the Group in accordance with the Indian Accounting Standards and other accounting principles generally accepted in India.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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, which have been used for the purpose of preparation of Consolidated Financial Statements by the Directors of Holding Company.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates 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 Group or to cease operations, or has no realistic alternative but to do so.

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

My objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements. Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group of the company.

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 consolidated 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I are 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.

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

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23, SAINIK VIHAR DELHI-110034

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. I are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which I are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. I remain solely responsible for my audit opinion.

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

I communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which I am the independent auditors 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 consolidated 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 Section 143(3) of the Act, I report, to the extent applicable, 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 purposes of my audit of the aforesaid consolidated financial statements.

   b) In my opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from my examination of those books and the reports of the other auditors.

   c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Cash Flow Statement and

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New Delhi
Chartered Accountants

consolidated statement change in equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

d) In my opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules 2015, as amended;

e) On the basis of the written representations received from the directors of the Holding Company as on 31 March 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary company, Incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to my separate report in "Annexure A";

g) In my opinion and according to the information and explanations given to me , the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Group to its directors in accordance with the provisions of section 197 read with Schedule V to the Act 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 Auditor's) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 44 & 60 to the consolidated financial statements.

ii. The Group 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 Holding Company, and its subsidiaries companies, which are incorporated in India.

iv.

a. The respective Management of the Holding Company and its Subsidiary Company has represented that, to the best of its knowledge and belief, and as disclosed in the Note No. 58 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

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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 respective Management of the Holding Company and Subsidiaries Companies has represented, that, to the best of its knowledge and belief, and as disclosed in the Note No. 59 to the standalone financial statements, no funds have been received by the Company from any person(s) or entities, 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 my 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-statement.

v. To the best of my information and according to the explanations given to me, the Holding Company and its Subsidiaries Companies 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 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-- 26083497JOBXOY5203

Rajiv Kumar Gupta * New Delhi * Chartered Accountants

Annexure A 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 INVESTORS CAPITAL SERVICES LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiaries companies which are incorporated in India as of 31 March 2026 in conjunction with my audit of the consolidated Ind AS financial statements of the Company for the year ended on that date.

Board of Director and Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Holding Company and its subsidiary companies incorporated in India are 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 respective 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 Holding Company's internal financial controls with reference to consolidated financial statement bases 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,

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

including the assessment of the risks of material misstatement of the consolidated 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 with reference to consolidated financial statements.

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, to the best of my information and according to the explanations given to me the Holding Company and its subsidiaries, have 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: 30h May 2026

Rajiv Kumar Gupta
Chartered Accountant
Membership No. 83497

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RR INVESTORS CAPITAL SERVICES LIMITED

CONSOLIDATED BALANCE SHEET AS AT

31/03/2026

(All amounts in ₹ Hundred, unless otherwise stated)

S.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
I	**ASSETS**			
#	**NON -CURRENT ASSETS**			
	(a) PROPERTY,PLANT AND EQUIPMENT	3	19,466.50	20,598.31
	(b) CAPITAL WORK-IN-PROGRESS			
	(c) INTANGIBLE ASSETS	4	-	-
	(d) FINANCIAL ASSETS			
	(i) INVESTMENTS	5	1,350.00	-
	(ii) LOANS	7	147,500.00	147,500.00
	(iii)TRADE RECEIVABLE	8	18,250.00	18,250.00
	(iv)OTHER FINANCIAL ASSETS	9	-	-
	(e) DEFERRED TAX ASSETS (NET)	10	24,845.76	35,112.14
	(f) NON CURRENT TAX ASSETS(NET)	11	57,406.88	60,704.64
	(g) OTHER NON-CURRENT ASSETS	12	1,028,053.57	942,981.92
	TOTAL NON CURRENT ASSETS (i)		1,296,872.71	1,225,147.01
#	**CURRENT ASETS**			
	(a) INVENTORIES	13	357,388.14	81,423.82
	(b)FINANCIAL ASSETS			
	(i) INVESTMENTS	6	-	-
	(ii) TRADE RECEIVABLE	14	289,515.88	273,037.78
	(iii) CASH AND CASH EQUIVALENTS	15	77,502.56	82,372.90
	(iv) BANK BALANCE OTHER THAN (iii) ABOVE	16		
	(v) LOANS	17	1,114,642.47	828,961.66
	(vi) OTHER FINANCIAL ASSETS	18	-	5,741.94
	(c) CURRENT TAX ASSETS	19	6,835.12	40,067.63
	(d) OTHER CURRENT ASSETS	20	107,936.34	31,277.25
	TOTAL CURRENT ASSETS(ii)		1,953,820.51	1,342,882.98
	TOTAL ASSETS (i+ii)		3,250,693.22	2,568,029.99

S.No.	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
II	**EQUITY AND LIABILITIES**			
#	**EQUITY SHARE CAPITAL**			
	(a) SHARE CAPITAL	21	999,882.80	249,033.20
	(b) OTHER EQUITY	22	663,420.92	1,088,328.98
	TOTAL EQUITY (i)		1,663,303.72	1,337,362.18
#	**LIABILITIES**			
	NON-CURRENT LIABILITIES			
	(a) FINANCIAL LIABILLITIES			
	(i) BORROWINGS	23	402,565.86	583,271.68
	(ii) TRADE PAYABLES	24	-	-
	(iii) OTHER FINANCIAL LIABILITIES	25	-	-
	(b) DEFERRED TAX LIABILITIES (NET)	26	-	-
	(c) PROVISIONS	27		
	(d) OTHER NON CURRENT LIABILITIES	28		
	TOTAL NON CURRENT LIABILITIES (ii)		402,565.86	583,271.68
#	**CURRENT LIABILITIES**			
	(a) FINANCIAL LIABILITIES			
	(i) BORROWINGS	29	941,671.04	583,872.73
	(ii) TRADE PAYABLES	30	35,720.49	28,887.73
	(iii) OTHER FINANCIAL LIABILITIES	31		
	(b) OTHER CURRENT LIABILITIES	32	163,097.45	21,429.46
	(c) PROVISIONS	33	18,682.39	11,819.50
	(d) CURRENT TAX LIABILITIES	34	25,652.27	1,386.71
	TOTAL CURRENT LIABILITIES(iii)		1,184,823.64	647,396.13
	TOTAL EQUITY AND LIABILITIES(i+ii+iii)		3,250,693.22	2,568,029.99

Significant Accounting Policies and Notes Forming Part of the Financial Statements (1-66) 0.00 (0.00)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

Rajat Prasad

RAJAT PRASAD
(Director)
DIN NO.000626126

JEETESH KUMAR
(Director)
DIN NO.06701650

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

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

PLACE: New Delhi
DATED: 30-05-2026

RR INVESTORS CAPITAL SERVICES LIMITED

CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2026

(All amounts in ₹ Hundred, unless otherwise stated)

S.No	PARTICULARS	NOTE No	FIGURES AS AT THE END OF 31/03/2026	FIGURES AS AT THE END OF 31/03/2025
	REVENUE FROM OPERATIONS			
I	REVENUE FROM OPERATIONS	35	2,142,115.80	1,727,461.80
II	OTHER INCOME	36	33,384.99	13,243.00
III	**TOTAL REVENUE(I+II)**		**2,175,500.79**	**1,740,704.80**
IV	**EXPENSES:**			
a	EMPLOYEE BENEFITS EXPENSES	38	236,498.73	96,856.55
b	FINANCE COSTS	39	19,108.50	30,812.63
c	DEPRECIATION AND AMORTIZATION EXPENSE	40	2,213.49	3,563.79
d	OTHER EXPENSES	41	1,497,937.01	1,455,922.82
	TOTAL EXPENSES		**1,755,757.72**	**1,587,155.80**
V	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX(III-IV)**		**419,743.06**	**153,549.01**
VI	EXCEPTIONAL ITEMS			
VII	**PROFIT BEFORE TAX (V-VI)**		419,743.06	153,549.01
VIII	***TAX EXPENSE***	46		
a	CURRENT TAX		85,417.80	25,163.00
b	EARLIER YEARS TAX		3,179.39	-
c	DEFERRED TAX		10,266.38	8,677.79
IX	**PROFIT(LOSS) FOR THE PERIOD**		**320,879.49**	**119,708.22**
X	**OTHER COMPREHENSIVE INCOME**			
	(a) EQUITY INSTRUMENTS THROUGH OTHER COMPREHENSIVE INCOME NET CHANGE IN FAIR VALUE		-	-
	(b) INCOME TAX RELATING TO ITEMS RECLASSIFIED TO PROFIT & ...		-	-
	OTHER COMPREHENSIVE INCOME FOR THE YEAR NET OF TAX		-	-
XI	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	42	320,879.49	119,708.22
XII	EARNING PER EQUITY SHARE			
a	BASIC		0.43	4.81
b	DILUTED		0.43	4.81

Significant Accounting Policies and Notes Forming Part of the Financial Statements (1-66)

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

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

Rajat Prasad

RAJAT PRASAD
(Director)
DIN NO.00062612

JEETESH KUMAR
(Director)
DIN NO.06701650

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

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

PLACE: New Delhi
DATED: 30-05-2026

RR INVESTORS CAPITAL SERVICES PRIVATE LIMITED

Consolidated 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	**419,743.06**	**153,549.01**
	Adjustments for :		
	Depreciation	2,213.49	3,563.79
	Interest and dividend income Received	0	0
	Interest expense	19,108.50	
	Unrealised foreign exchange (gain) / loss		
	Increase / (Decrease) in Fair Value of Assets/Inventory	-	-
	(Profit) / loss on sale of Property, plant & equipments	-	(6,867.61)
	Profit on sale of investment	-	-
	Operating profit before working capital changes	**441,065.05**	**150,245.19**
	Adjustments for :		
	(Increase) / decrease in other non current assets	(85,071.65)	(501,000.00)
	(Increase) / decrease in other current assets	(76,659.09)	(20,945.25)
	(Increase) / decrease in loan and advances	(285,680.81)	152,364.34
	(Increase) / decrease in inventories	(275,964.32)	(19,257.65)
	(Increase) / decrease in other taxes	60,794.60	(28,100.45)
	(Increase) / decrease in trade receivable	(16,478.10)	10,883.89
	Increase/(decrease) in trade payables	6,832.76	23,461.73
	Increase/(decrease) in other current liabillities & others	148,530.88	(11,802.51)
	Increase/(decrease) in other financial assets	5,741.94	(5,741.94)
	Increase/(decrease) in other financial liabilities	-	-
	Cash generated from operations	**(76,888.75)**	**(249,892.65)**
	Current taxes paid	(88,597.19)	(33,840.79)
	Cash Flow from operating activity before Exceptional Items	**(165,485.94)**	**(283,733.44)**
	Exceptional items	-	-
	Net cash from operating activities (A)	**(165,485.94)**	**(283,733.44)**
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipments	(1,080.68)	(838.32)
	Sale of Property, plant and equipments	-	10,121.50
	(Increase)/decrease in current investments	(1,350.00)	60,025.20
	Profit on sale of investment	-	-
	Loans/ deposits with subsidiaries	-	-
	Interest and dividend Received	-	-
	Net cash used in investing activities (B)	**(2,430.68)**	**69,308.38**
C	**Cash flow from financing activities**		
	Proceeds from issue of share capital	5,062.50	-
	Repayment of long term borrowings	-	-
	Proceeds from long term borrowings	(180,705.82)	(48,265.32)
	Repayment from short term borrowings		
	Proceeds from Short term borrowings	357,798.31	341,670.73
	Interest paid	(19,108.50)	-
	Dividend paid	-	-
	Corporate dividend tax	-	-
	Net cash used in financing activities (C)	**163,046.49**	**293,405.41**
	Net increase in cash and cash equivalents (A+B+C)	**(4,870.13)**	**78,980.35**
	Cash and cash equivalents at the beginning of the year	**82,372.90**	**3,391.56**
	Cash and cash equivalents at the end of the year	**77,502.76**	**82,372.90**
Components of cash and cash equivalents			
	On current accounts	**62,371.03**	**80,254.96**
	On deposits accounts	-	-
	Cash on Hand	**15,131.53**	**2,117.94**
	Total cash & cash equivalents	**77,502.56**	**82,372.90**

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

Rajat Prasad

RAJAT PRASAD
(Director)
DIN:-00062612

JEETESH KUMAR
(Director)
DIN:- 06701650

PLACE: NEW DELHI
DATED : 30-05-26

AS PER OUR REPORT OF EVEV DATE ATTACHED

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

Rajiv Kumar Gupta
New Delhi
Chartered Accountants

RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

All amounts in ₹ Hundred, unless otherwise stated

NOTES TO THE CONSOLIDATED FINACIAL STATEMENTS

1 **Corporate overview**

The consolidated financial statements compromise financial statements of RR Investors Capital Services (P) Ltd (the Holding company) and its

2 **Significant Accounting Policies**

A. **Basis of Preparation of Financial Statements**

The Consolidated financial statements are prepared in accordance with Indian Accounting Standards(Ind AS) notified under section 133 of companies
The consolidated financial statements have been prepared on a going concern basis under historical cost convention basis, except for certain financial
The group consolidated financial statements are presented in Indian Rupees (₹) All figures appearing in the financial statement are rounded to the
In accordance with Ind AS 101 provisions related to first time adoption, the Group has elected to apply Ind AS accounting for business combinations

B **PRINCIPLES OF CONSOLIDATION**

i The consolidated financial statements (CFS) comprise the financial statements of RR Investor Capital Services Ltd. and its following subsidiary as at

S.No.	NAME OF THE COMPANY	COUNTRY OF INCORPORATION	PERCENTAGE SHAREHOLDING AND VOTING POWER
1	RR Investor Securities Trading Pvt. Ltd.	India	100%

ii The consolidated financial statements have been prepared using uniform accounting policies, in accordance with the generally accepted accounting

iii (a) The Financial Statements of the Company and its subsidiary company have been combined on a line by line basis by adding together the book values of the like items of assets, liabilities, income and expenses after eliminating inter group balances.The nature of business is such that that there is no unrealised profits or losses.

(b) The difference between the costs to the holding company of its investment in the subsidiary company over the holding company's portion of equity of the subsidiary at the time of acquisition of shares in subsidiaries is recognised in the financial statements as goodwill or capital reserve on consolidation, as the case may be.Goodwill arising on account of consolidation has not been amortised.

(c) Inter Group Transactions has been eliminated .

iv (a) Minority interest in net results of consolidated subsidiaries for the year is identified and adjusted against the results of the group in order to arrive at the net results attributable to shareholders of the holding company.

(b) Minority interest share of net assets of consolidated subsidiaries is identified and presented in the Consolidated Financial Statements.

v The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as of the date of disposal is recognised in the consolidated profit and Loss Account being the profit or Loss on disposal of investment in subsidiary.

(C) **Use of Judgments & Estimates**

The preparation of consolidated financial statements requires the Management to make estimates and assumptions to be made that affect the reported

(D) **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

(E) **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

iii) The group 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
iv) Depreciation on property, plant and equipment is provided on the Straight Line Method by considering the revised useful life of the assets in the manner
v) Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are amortised over their

(F) **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

(G) **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.

(H) **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 fair value to the extent possible.

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

(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.

Financial Assets

(i) **Financial assets at amortised cost**: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of
These are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non current
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

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

(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

(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

(K.2) **Deferred Tax**
(i) Deferred Tax is recognised on temporary difference between the carrying amount of assets and liabilities the financial statements and the
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
(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
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 group 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.

(P) **Earnings per share**
The Basic earning per share is computed by dividing profit or loss attributable to equity shareholders of the company by weighted average number of

3 **PROPERTY PLANT AND EQUIPMENTS**

(a) **The Changes in the carrrying value of property, plant and equipments for the year ended March 31,2026 are as follows**

Particulars	Plant and Machinery	Office Equipment	Computer Equipments	Furniture and Fixtures	Vehicle	Total
Gross carrying value as of April 1,2025	-	6,404.98	9,671.78	3,984.35	20,928.68	40,989.79
Additions	-	1,080.68	-	-	-	1,080.68
Deletions	-	-	-	-	-	-
Gross carrying value as of March 31,2026	**-**	**7,485.66**	**9,671.78**	**3,984.35**	**20,928.68**	**42,070.47**
Accumulated Depreciation as of April 1,2025	-	2,329.51	9,369.91	3,868.70	4,822.36	20,390.48
Depreciation for the Year	-	280.65	15.09	4.31	1,913.43	2,213.49
Disposals	-	-	-	-	-	-

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

Accumulated Depreciation as of March 31,2026	-	2,610.16	9,385.00	3,873.01	6,735.79	22,603.97
Net Carrying Amount as at March 31,2026	-	4,875.50	286.78	111.34	14,192.89	19,466.50
Net Carrying Amount as at March 31,2025	-	4,075.47	301.87	115.65	16,105.32	20,598.31

The Changes in the carrrying value of property, plant and equipments for the year ended March 31,2025 are as follows

Particulars	Plant and Machinery	Office Equipment	Computer Equipments	Furniture and Fixtures	Vehicle	Total
Gross carrying value as of April 1,2024	-	5,567	9,672	3,984	39,389	58,612
Additions	-	838	-	-	-	838
Deletions	-	-	-	-	18,462	18,462
Gross carrying value as of March 31,2025	-	6,405	9,672	3,984	20,928	40,989
Accumulated Depreciation as of April 1,2024	-	2,054	9,354	3,864	16,761	32,033
Depreciation for the Year	-	275	16	5	3,268	3,564
Disposals	-	-	-	-	15,206	15,206
Accumulated Depreciation as of March 31,2025	-	2,330	9,370	3,869	4,822	20,390
Net Carrying Amount as at March 31,2025	-	4,075	302	116	16,105	20,598
Net Carrying Amount as at March 31,2024		3,512	318	120	22,629	26,579

4 INTANGIBLE ASSETS

The Changes in the carrrying 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	-	-	-	-
Net Carrying Amount as at March 31,2026	-	-	-	-

The Changes in the carrrying 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	-	-	-	-
Accumulated Depreciation as of April 1,2024	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March	-	-	-	-
Net Carrying Amount as at March 31,20125	-	-	-	-

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

5 **NON CURRENT INVESTMENT:**

INVESTMENTS IN QUOTED INSTRUMENTS

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
	INVESTMENT IN MUTUAL FUND AT COST	1,350.00	

INVESTMENTS IN UNQUOTED INSTRUMENTS

6 **CURRENT INVESTMENT:**

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
	INVESTMENT IN MUTUAL FUND	-	-

7 **LOANS**

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**SECURITY DEPOSITS**		
	CONSIDERED GOOD		
	CONSIDERED DOUBTFUL		
	LESS: ALLOWANCE FOR DOUBTFUL		
(b)	**ADVANCE TO SUBSIDIARIES/ASSOCIATES**	147,500	147,500
(c)	**LOANS TO EMPLOYEES**		
(d)	**LOAN TO OTHERS**	-	
	CONSIDERED GOOD	-	
	CONSIDERED DOUBTFUL		
	LESS: ALLOWANCE FOR DOUBTFUL		
	TOTAL	**147,500**	**147,500**

8 **TRADE RECEIVABLES:**

(Unsecured unless otherwise stated)

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**CONSIDERED GOOD- UNSECURED**	18,250.00	18,250.00
(b)	**CONSIDERED DOUBTFUL**		
		18,250.00	18,250.00
(c)	LESS:- ALLOWANCE FOR DOUBTFUL DEBTS	-	-
	TOTAL	**18,250.00**	**18,250.00**

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)	*Undisputed Trade Receivables - Considered good*						
	As at 31-3-2026	-	-	-	-	18,250.00	18,250.00
	As at 31-3-2025	-	-	-	-	18,250.00	18,250.00
(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*	-	-	-	-	-	-

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

9 **OTHER FINANCIAL ASSETS**

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	INTEREST RECIVABLE	-	-
(b)	SECURITY DEPOSITS	-	-
(c)	LONG TERM BANK DEPOSIT(MORE THAN 12 MONTHS)	-	-
(d)	ADVANCES TO SUBSIDIARY	-	-
(e)	CLAIMS	-	-
(f)	OTHERS	-	-
	TOTAL		

DEFERRED TAX :

Deferred income tax reflect the net tax effects of temporary difference between the carrying amount of assets and liabilities for financial reporting

Deferred tax assets:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
	THE BALANCE COMPROMISE TEMPORARY DIFFERENCE ATTRIBUTAL TO:		
(a)	DEPRECIATION	26.04	26.04
(b)	UNUSED TAX CREDITS(MAT CREDIT ENTITELEMENT)	24,801.96	34,801.96
(c)	DEFFERED TAX	59.74	326.12
(d)	OTHERS	(41.98)	(41.98)
	TOTAL DEFERRED TAX ASSETS	**24,845.76**	**35,112.14**

	MOVEMENT IN DEFERRED TAX	As at 31/03/2026	As at 31/03/2025
	CHARGED/(CREDITED)		
	TO PROFIT & LOSS	(266.38)	(8,677.79)
	TO OTHER COMPREHENSIVE INCOME		
	UNUSED TAX CREDITS(MAT CREDIT ENTITLEMENT)	(10,000.00)	-
	TOTAL	**(10,266.38)**	**(8,677.79)**

11 **NON CURRENT TAX ASSETS**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	ADVANCE INCOME TAX AND TAX DEDUCTED AT SOURCE (NET OF PROVISION FOR TAXATION)	57,406.88	60,704.64
	TOTAL	**57,406.88**	**60,704.64**

12 **OTHER NON-CURRENT ASSETS**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	ADVANCE TO RELATED PARTIES	-	-
(b)	SECURITY DEPOSITS TO RELATED PARTIES	650,116.28	649,990.00
(c)	SECURITY DEPOSITS TO OTHERS	11,885.92	12,794.92
(d)	PREPAID EXPENSES		
(e)	OTHER ADVANCE	366,051.37	280,197.00
	TOTAL	**1,028,053.57**	**942,981.92**

13 **INVENTORIES**

Investments in equity instruments designated at fair value through other comprehensive income

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
	INVENTORIES (Valued at cost or market Price which ever is lower) **Equity Shares (Quoted)**	357,388.14	81,423.82

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

14 TRADE RECEIVABLES:

(Unsecured unless otherwise stated)

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**CONSIDERED GOOD**	289,515.88	273,037.78
(b)	**CONSIDERED DOUBTFUL**		
	TOTAL TRADE RECEIVABLE	289,515.88	273,037.78
(c)	LESS:- ALLOWANCE FOR DOUBTFUL DEBTS		
	TOTAL	**289,515.88**	**273,037.78**

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)	*Undisputed Trade Receivables - Considered good*						
	As at 31-3-2026	84,365.17	49,194.26	14,997.53	251.34	140,707.58	289,515.88
	As at 31-3-2025	73,798.85	55,652.62	2,627.82	1,409.84	139,549.09	273,038.21
(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*	-	-	-	-	-	-

15 CASH & CASH EQUIVALENTS :

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**BALANCE WITH BANKS**		
	IN DEPOSITS ACCOUNTS	-	-
	IN CURRENT ACCOUNTS	62,371.03	80,254.96
(b)	**CHEQUES,DRAFTS ON HAND**	-	-
(c)	**CASH ON HAND**	15,131.53	2,117.94
	TOTAL	**77,502.56**	**82,372.90**

16 OTHER BANK BALANCE

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**EARMARKED BALANCE**		
	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 3 MONTHS BUT LESS THAN 12 MONTHS	-	-
(b)	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 12 MONTHS		
(c)	MARGIN MONEY	-	-
	TOTAL	-	-

17 LOANS

	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**SECURITY DEPOSITS**		
	CONSIDERED GOOD	-	-
	CONSIDERED DOUBTFUL	-	-
	LESS: ALLOWANCE FOR DOUBTFUL	-	-
			-
(b)	**LOANS TO SUBSIDIARIES/ASSOCIATES/ HOLDING COMPANY**	1,114,642.47	827,961.66
(c)	**LOANS TO EMPLOYEES**	-	1,000.00
(d)	**LOAN TO OTHERS**		
	CONSIDERED GOOD	-	-
	CONSIDERED DOUBTFUL	-	-

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS	All amounts in ₹ Hundred, unless otherwise stated	
		LESS: ALLOWANCE FOR DOUBTFUL	-	-
		TOTAL	1,114,642.47	828,961.66

18 OTHER CURRENT FINANCIAL ASSETS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	INTEREST RECIVABLE		
(b)	SECURITY DEPOSITS		
(c)	EMPLOYEE ADVANCES		
(d)	ADVANCES TO SUBSIDIARY		
(e)	CLAIMS		
(f)	OTHERS	-	5,741.94
	TOTAL	-	5,741.94

19 OTHER CURRENT TAX ASSETS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	CURRENT YEARS TAXES RECOVARABLE(NET OF LIABILLITY)	6,835.12	40,067.63
(b)	ADVANCE PAYMENT OF INCOME TAX		
(c)	SERVICE TAX RECIVABLE		
(d)	IGST		
(e)	INPUT CGST	-	-
(f)	INPUT IGST		
(g)	INPUT SGST		
	TOTAL	6,835.12	40,067.63

20 OTHER CURRENT ASSETS:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	PREPAID EXPENSES	9,440.00	500.00
(b)	ADVANCE TO SUPPLIERS		
(c)	ADVANCE OTHERS THAN CAPITAL ADVANCES	441.94	441.94
(d)	RECOVERABLE FROM GST		
(e)	ADVANCE OTHERS THAN CAPITAL ADVANCES	90,230.67	-
(f)	RECOVERABLE FROM GST	7,823.73	7,823.73
g	OTHERS	-	22,511.58
	TOTAL	107,936.34	31,277.25

21 SHARE CAPITAL:

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**(i) AUTHORISED:**		
	1,200,00,000 (LAST YEAR 25,00,000)		
	EQUITY SHARES OF Rs. 1 EACH (Previous Year Rs.10/-EACH)	1,200,000	250,000
		-	-
		-	-
(b)	(ii) ISSUED, SUBSCRIBED & PAID UP	-	-
	SHARE AT THE BEGINNING OF THE ACCOUNTING PERIOD	249,033.20	249,033.20
	24903320,/- EQUITY SHARE OF RS 1 EACH (PREVIOUS YEAR 2490332)/-10/- EACH)*		
	ADD:		
	ISSUED 74709960 BONUS EQUITY SHARES OF RS 1 EACH DURING THE YEAR by		
	CAPITALISATION OF-		
	(a) RETAINED EARNING	221112.8	
	(b) EQUITY SHARES PREMIUM A/c	525986.8	
	ADD: 375000 SHARES of 10 EACH ISSUED DURING THE YEAR	3,750.00	
	TOTAL	999,882.80	249,033.20

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

**DURING THE YEAR EQUITY SHARES HAS BEEN SPLIT IN TO RS 1 FROM RS 10*

A Reconcillation of equity shares outstanding at the beginnig and at the end of the reorting period

S. No	Particulars	AS AT MARCH 2026		AS AT MARCH 2025	
		Number	Value	Number	Value
(a)	**SHARE OUTSTANDING AT THE BEGINNING OF THE PERIOD**	24,903,320	249,033.20	2,490,332	249,033.20
(b)	**ISSUED DURING THE YEAR**	75,084,960	750,849.60	-	-
(c)	**SHARE OUTSTANDING AT THE END OF THE PERIOD**	**99,988,280**	**999,882.80**	**2,490,332**	**249,033.20**

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 MARCH 2026		AS AT MARCH 2025	
		No.of Share held	**% of Holding**	**No.of Share held**	**% of Holding**
(a)	RR FINANCIAL CONSULTANTS	**74700000**	**74.71%**	**1867500**	**74.99%**
(b)	RAJAT PRASAD	**24906240**	**24.91%**	**622666**	**25.00%**

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	%	
a	RR FINANCIAL CONSULTANTS	**74700000**	**74.71%**	**1867500**	74.99%	0.28%
b	RAJAT PRASAD	24906240	24.91%	622666	25.00%	0.09%

22 **OTHER EQUITY:**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	RESERVE AND SURPLUS		
(b)	SECURITY PREMIUM ACCOUNT	1,312.50	525,986.80
(c)	GENERAL RESERVE		
(d)	RETAINED EARNING	662,010.91	562,244.22
(e)	EQUITY THROUGH OTHER COMPREHENSIVE INCOME	98	98
(f)	OTHER RESERVES	-	-
	TOTAL OTHER EQUITY	**663,420.92**	**1,088,328.98**

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	525,986.80	525,986.80
	ADDITIONS DURING THE YEAR	1,312.50	
	LESS:- BONUS SHARES ISSUED	(525,986.80)	-
	AT THE END OF THE ACCOUNTING PERIOD	**1,312.50**	**525,986.80**
(c)	**SURPLUS**		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	562,244.22	442,536.00
	ADDITIONS DURING THE YEAR	320,879.49	119,708.22
	(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		-
	LESS : ALLOCATIONS AND APPROPRIATIONS	221,112.80	-
	Bonus Shares Issued		
	INTERIM DIVIDEND		
	TAX ON DIVIDEND		
	AT THE END OF THE ACCOUNTING PERIOD	**662,010.91**	**562,244.22**

Rajiv Kumar Gupta ★ Chartered Accountants ★ New Delhi

RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS	All amounts in ₹ Hundred, unless otherwise stated	
	(d)	**EQUITY THROUGH OTHER COMPREHENSIVE INCOME**		
		OPENING BALANCE	98	98
		ADDITIONS/(DELETION) DURING THE YEAR	-	-
		CLOSING BALANCE	98	98
		GRAND TOTAL(A+B+C+D)	**663,420.92**	**1,088,329.00**

NON CURRENT LIABILLITIES

23 **LONG TERM BORROWINGS**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	**SECURED**		
	(a) BONDS / DEBENTURES	-	-
	(b) TERM LOANS		
	HDFC BANK CAR LOAN ***	715.50	4,831.55
	AU BANK**	401,850.36	578,440.13
	(c) LOANS FROM RELATED PARTIES		
	(d) OTHER LOANS AND ADVANCE	-	-
		402,565.86	**583,271.68**
(b)	**UNSECURED**		
	(a) BONDS / DEBENTURES	-	-
	(b) TERM LOANS		
	(c) LOANS FROM RELATED PARTIES	-	-
	(d) OTHER LOANS AND ADVANCE	-	-
		-	-
	TOTAL	**402,565.86**	**583,271.68**

***Secured against Hypothication of Book Debt/ other Current Assets , Movable Fixed Assets and Mortgage of property of one Associate Company and personal Guarantees of Directors of Holding Company Further Holding Company and one associate co has been made coborower.*
****Secured against Hyphothication of vehicle*

24 *Secured against Mortgage of property of Associate Company*

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

25 **OTHER NON CURRENT FINANCIAL LIABILLITIES**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	DEPOSITS	-	
(b)	SECURITY DEPOSITS FROM RELATED PARTIES		
	TOTAL	-	

26 **DEFERRED TAX LIABILITIES (NET)**

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

27 **LONG-TERM PROVISIONS:**

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	-
(b)	OTHERS	-	-
	TOTAL	-	

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

28 OTHER NON CURRENT LIABILLITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	ADVANCES FROM SUBSIDIARY	-	-
(b)	ADVANCES FROM OTHERS	-	-
(c)	OTHERS	-	-
	TOTAL	-	

29 BORROWINGS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	SECURED		
	(a.) BONDS / DEBENTURES	-	-
	(b.) TERM LOANS		
	(c) Au Finance Bank (Over Draft) A/c****	937,062	582,257
	(c.) LOANS FROM RELATED PARTIES		
	(d.) OTHER LOANS	-	-
		937,062	582,257
(b)	UNSECURED		
	(a.) BONDS / DEBENTURES	-	-
	(b.) TERM LOANS	-	-
	(c.) LOANS FROM RELATED PARTIES	4,609	-
	(d.) OTHER LOANS	-	1,616
		4,609	1,616
	TOTAL	941,671	583,873

*****Secured against Hypothication of Book Debt/ other Current Assets , Movable Fixed Assets and Mortgage of property of one Associate Company*
and personal Guarantees of Directors of Holding Company Further Holding Company and one associate co has been made coborower.

30 TRADE PAYABLES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	SUNDRY CREDITORS	35,720	28,888
(b)	DUE TO SUBSIDIARIES	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL	35,720	28,888

Aging for trade payable 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)	*MSME*						
	As at 31-3-2026		-	-	-	-	-
	As at 31-3-2025		-	-	-	-	-
(ii)	*Others*						
	As at 31-3-2026	35,720.49	-	-	-	-	35,720.49
	As at 31-3-2025	28,888.00	-	-	-	-	28,888.00
(iii)	*Disputed Dues- MSME*	-	-	-	-	-	-
(iv)	*Disputed Dues- Others*	-	-	-	-	-	-

31 OTHER FINANCIAL LIABILLITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	SECURITY	-	-
(b)	DEPOSITS	-	-
(c)	OTHER LIABILLITIES (INCLUDING CREDITORS FOR EXPENSES AND OTHERS)	-	-
	TOTAL	-	-

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

32 OTHER CURRENT LIABILITIES

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	163,097.45	21,429.46
	TOTAL	163,097.45	21,429.46

33 CURRENT PROVISIONS

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	11,819.50
(b)	LIABILITIES OF EXPENSES FOR EXPENSES PROVISION	-	-
(c)	PROVISION FOR INCOME TAX	18,682.39	-
	TOTAL	18,682.39	11,819.50

34 CURRENT TAX LIABILITIES

S. No	PARTICULARS	As at 31/03/2026	As at 31/03/2025
(a)	TDS PAYABLE	1,559.94	1,386.71
(b)	SERVICE TAX PAYABLE	-	-
(c)	GST PAYABLE	24,092.33	-
		-	-
	TOTAL	25,652.27	1,386.71

S. No	PARTICULARS	As at 31/03/2025	As at 31/03/2024
35	**REVENUE FROM OPERATIONS**		
	Investment Income		
a	INCOME FROM SECURTIES TRADING (NET)	479,531.84	177,690.53
b	BROKERAGE, CONSULTANCY & AUILLIARY SERVICES	1,646,333.96	1,537,045.27
c	OTHER OPERATING REVENUES	-	-
e	PROFESSIONAL FEE	16,250.00	12,726.00
	NET REVENUE FROM OPERATIONS	2,142,115.80	1,727,461.80

Note:-(i) Income from securities trading net of (after reducing value of purchase Rs.50,357.43/- Lakhs and value of opening stock Rs .81.42/-Lakhs from value of sale Rs 50,561 /-Lakhs and value closing stock Rs.357.39/-Lakhs, previous year Income from securities trading net of (after reducing value of purchase Rs 7405.09/-Lakhs and value of opening stock Rs.122.52/-Lakhs from value of sale Rs. 7623.88/-Lakhs and value closing stock Rs..81.42/-Lakhs

36	**OTHER INCOME:**		
	INTEREST INCOME	1,560.39	457.73
	DIVIDEND INCOME	528.09	5,916.18
	NET GAIN/LOSS ON SALE OF INVESTMENT / FIXED ASSETS	-	6,867.61
	INTEREST ON BONDS	30,784.34	-
	OTHER NO-OPERATING INCOME	512.17	1.48
		33,384.99	13,243.00
37	**CHANGES IN INVENTORIES**		
	AT THE BEGINNING OF THE ACCOUNTING PERIOD	-	-
	AT THE END OF THE ACCOUNTING PERIOD	-	-
		-	-
38	**EMPLOYEE BENEFITS EXPENSE**		
	SALARY AND WAGES	169,780.03	37,173.87
	GRADUITY	-	1,000.00
	DIRECTOR'S REMUNERATIONS	29,600.00	24,550.00
	CONTRIBUTION TO PROVIDENT FUND AND ESIC	1,613.34	1,860.00
	TRANSPORT ALLOWANCE	1,796.01	920.94
	OTHER EXPENSES	5,014.14	321.23
	WORKERS AND STAFF WELFARE	21,525.08	31,030.51
	BONUS	7,170.13	-
		236,498.73	96,856.55

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New Delhi
Chartered Accountants

RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS	All amounts in ₹ Hundred, unless otherwise stated	
		BONUS	7,170.13	-
			236,498.73	**96,856.55**
39		**FINANCIAL COSTS:**		
		INTEREST EXPENSES	-	-
		INTEREST TO BANK	-	-
		INTEREST TO PARTIES/DISTRIBUTORS(NET)	-	-
		INTEREST TO DEPOSITORS	-	-
		INTEREST TO BANK ON VEHICLE LOAN	-	-
		INTERST ON TDS & OTHER TAXES	420.04	151.47
		OTHER BORROWING COSTS	18,688.46	30,661.16
		APPLICABLE NET GAIN/LOSS ON FOREIGN CURRENCY TRANSACTION	-	-
			19,108.50	**30,812.63**
40		**DEPRECIATION AND AMORTZATION EXPNSE:**		
		DEPRECIATION	2,213.49	3,563.79
		PRELIMINARY & PRE-OPERATIVE EXP.WRITTEN OFF	-	-
			2,213.49	**3,563.79**
41		**OTHER EXPENSES:**		
		ADVERTISEMENT EXPS.	-	27.58
		BANK CHARGES	704.43	278.63
		BROKERAGE AND COMMISSION EXP.	1,318,776.70	1,373,591.47
		BUSINESS PROMOTION EXPENSES	35,875.25	5,637.92
		Interest Paid Expense	65,091.39	29,145.36
		DONATION PAID	-	427.79
		CONVEYAMNCE EXPENSES	988.34	1,295.01
		ELECTICITY EXPENSES	414.15	1,155.82
		FESTIVAL CELEBERATION EXPENSES	-	183.01
		FEES & TAXES	10,219.49	19.42
		LEGAL EXPENSES	120.00	7,128.13
		GENERAL EXPENSES	4,557.83	2,411.40
		INSURANCE	-	143.11
		FREIGHT & CARTAGE	-	-
		NEWS PAPER & PERIODICALS	126.58	56.36
		PAYMENT TO THE AUDITORS	550.00	511.25
		POSTAGE & COURIER EXP.	1,316.27	1,587.41
		PRINTING & STATIONERY	1,611.72	917.25
		RENT PAID	-	-
		REPAIR & MAINTENANCE	12,511.26	14,107.88
		SECURITY GUARD EXPENSES	-	3,154.35
		transaction charges paid	20.00	(1.79)
		SUBSCRIPTION/MEMBERSHIP FEES	2,030.55	-
		STAMP DUTY	5,266.25	-
		TELEPHONE EXP.	6,390.48	6,652.21
		TRAVELLING EXPENSES	28,657.72	8,057.74
		OTHER SERVICE	-	(553.00)
		INTEREST ON TDS	5.27	-
		IT DESIGN AND DEVELOPMENT EXP	1,214.95	-
		LOAN PROCESSING CHARGES	1,489.01	-
		ROUND OFF	(0.64)	(11.49)
		TOTAL	**1,497,937.01**	**1,455,922.82**
42	i	Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders (₹)	**32,087,949.05**	**11,970,821.65**
	ii	Weighted Average number of equity shares used as denominator for calculating EPS	**74,897,460**	**2,490,332**
	iii	Basic and Diluted Earnings per share (₹)	0.43	4.81
	iv	Face Value per equity share (₹)	1	10

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

43 **RELATED PARTY DISCLOSURE**

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

S.No.	Name of the Related Party	
1	RR Financial Consultants Limited	Holding
2	RR Investor Securities Trading Pvt. Ltd.	Subsidiary
3	Arix Consultants Pvt. Ltd.	Associates
4	RR Equity Brokers Pvt. Ltd.	Associates
5	RR Fincap Pvt. Ltd.	Associates
6	RR Infra Estates Pvt. Ltd.	Associates
7	RR Insurance Broker Pvt. Ltd.	Associates
8	Lakshmi Narayan Infra Estates Pvt. Ltd .	Associates
9	Priya Darshan Real Estate Pvt. Ltd.	Associates
10	RR Commodity Broker Pvt. Ltd.	Associates
11	RR Information & Investment Research Pvt. Ltd.	Associates
12	RR Investor Distribution Company Pvt. Ltd.	Associates
13	RR Investors Retail Services Pvt. Ltd.	Associates
14	RR IT Solution Pvt. Ltd.	Associates
15	RR Land Estate Pvt. Ltd.	Associates

S.No.	Key Management Personal	
1	RAJAT PRASAD	DIRECTOR
2	JEETESH KUMAR	DIRECTOR

b **Transactions during the year with related parties.**

		₹ in Lakhs
Remuneration	Key Managerial Personnel	29.60
Amount Due to us	Holding Company	865.08
Amount Due to us	Associate Company	412.36
Amount Due from us	Holding Company	-
Amount Due from us	Associate Company	19.95
Sale of services / Reimbursement of Expenses	Holding Company	-
Interest Received	Holding Company	30.05
Interest Received	Associate Company	
Sale of services / Reimbursement of Expenses	Associate Company	227.79
Security Deposited	Associate Company	650.12
Sale of Bonds	Associate Company	689.13
Purchase of Bonds	Associate Company	301.42

44 **Contingent Liabilities and Commitments**

(to be extent not provided for)

(i) Contingent liabilities shall be classified as:

Particulars	31-03-26
(a) Claims against the company not acknowledged as debts; Claim by the clients against issuer company	36.71 Lacs
(b) Bank guarantees outstanding against Loan for subsidiary Co.	Nil
(c) Bank guarantees outstanding against Stock Exchange for subsidiary Co.	Nil
(d) Other money for which the company is contingently liable	Nil

(ii) Commitments shall be classified as:

	Nil
(b) Uncalled liability on shares and other investments partly paid;	Nil
(c) Other commitments (specify nature)	Nil

45 **INCOME TAX EXPENSES**

(a) Income tax expenses

Current Tax:			
Current income tax for the year		85,417.80	25,163.00
Adjustments for current tax of prior periods		3,179.39	(312.28)
	(A)	**88,597.19**	**24,850.72**

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RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS	All amounts in ₹ Hundred, unless otherwise stated	
		Deferred Tax		
		Decrease/(increase) in deferred tax asset	**266.38**	**8,677.79**
		(Decrease)/increase in deferred tax liabilities		
		Unused tax(credit)[Mat credit entitlement]	10,000.00	-
		Unused tax(credit)/reversal[Mat credit entitlement] of prior periods	-	-
		(B)	**10,266.38**	**8,677.79**
		(A)+(B)	**98,863.57**	**33,528.51**
	(b)	**Reconciliation of tax expenses and the accounting profit multiplied by India domestic tax rate**		
		Accounting Profit Before Income tax expenses	2,751,839.63	2,751,839.63
		Tax at Indian tax rate of (Company paid tax under section 115JB(Minimum Alternate Tax) of Income Tax Act,1961)	85,417.80	25,163.00
				-
		Tax effect of :		-
		Non Deduction tax expenses		-
		Tax effects of amounts which are not deductable in calculating taxable income		-
		Dividend Income		-
		Capital Receipt		-
		Other items		-
		Tax relating to earlier years	3,179.39	-
		Deferred tax Assets	266.38	**8,677.79**
		MAT Credit Entitlement	10,000.00	-
		Income tax Expenses	**98,863.57**	**33,840.79**

Financial instruments

46 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(l) 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 through profit	Fair value through OCI	Amortised Cost	Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	**77.50**	**77.50**
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	**307.77**	**307.77**
Loans	-	-	**1,262.14**	**1,262.14**
Inventories	-	-	-	-
Other financial assets	-	-	-	-
Total	-	-	**1,647.41**	**1,647.41**
Financial liabilities				
Trade payables	-	-	**35.72**	**35.72**
Borrowings	-	-	**1,344.24**	**1,344.24**
Other financial liabilities	-	-	-	-
Total	-	-	**1,379.96**	**1,379.96**

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

(₹ lakhs)

Particulars	Fair value through profit	Fair value through OCI	Amortised Cost	Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	**82.37**	**82.37**
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-

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New Delhi
Chartered Accountants

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS				All amounts in ₹ Hundred, unless otherwise stated
		Trade receivables	-	-	291.29	291.29
		Loans	-	-	976.46	976.46
		Inventories	-	-	-	-
		Other financial assets	-	-	-	-
		Total	-	-	1,350.12	1,350.12
		Financial liabilities				
		Trade payables	-	-	28.89	28.89
		Borrowings	-	-	1,167.14	1,167.14
		Other financial liabilities	-	-	-	-
		Total	-	-	1,196.03	1,196.03

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

(₹ lakhs)

Particulars	Fair value hierarchy as at March 31, 2026		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
	-	-	-

(₹ lakhs)

Particulars	Fair value hierarchy as at March 31, 2025		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-

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

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, compromise of loans and borrowing, trade and other payables. The main purpose of these financial liabilities is to
The company is exposed to market risk, interest rate risk, credit risk and liquidity risk. The company's senior management oversees the management of these

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Such changes in the value

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flow of financial instruments will fluctuate because of changes in market interest rates.

Credit risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instruments or customer contracts, leading to a financial loss. The company

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

Foreign Currency Transactions

Expenditure incurred in Foreign Currency	Nil
Income in Foreign Currency	Nil
Other Receipts	Nil

48 **Segment Reporting**

As per the management the company's main & only business is distribution of financial products and all Brokerage/Commission were received from that business. Hence the segment information required by Ind AS 108 of the Institute of Chartered Accountants of India on segment reporting is not applicable.

49 Previous years figures has been regrouped and rearranged wherever considered necessary so as to make them comparable with those of the current year.

50 **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 made for the amounts due to the Micro and Small Enterprises, who have registered with the competent authorities:

Particulars	2025-26	2024-25
The principal amount and the interest due thereon remaining unpaid to any Micro /	Nil	Nil
The interest by the buyer as above, along with the amount of payment made	Nil	Nil
The amount of interest due and payable for the period of delay in making payment	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding	Nil	Nil

51 No provision for doubtfull debts has been made for Sundry debtors outdt standing mores than 2 year (as shown in note no. 14 and note no.7) which includes revenues provided on estimated basis in the earlier years as mentioned in Note no.2(c) of the financial statements as steps is being taken by the management to reconcile and recover/ write off the amount if found to be irecoverable..

52 Parties accounts whether is debit or credit are subject to reconciliation and confirmation.

53 Non operative bank balances whether in debit or credit are subject to confirmation and reconciliation.

54 In the opinion of the Board of Directors, all assets other than fixed assets have a value on realization in the ordinary course of Business at least equal to the

55 Previous year figures are regrouped and rearrange wherever necessary so as to make them comparable with those of the current year.

56 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
(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	Percentage to the total Loans and
Promoters		
As at 31-3-2026	865.08	67.72%
As at 31-3-2025	490.05	43.43%

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

NOTE No.	S.No	PARTICULARS		All amounts in ₹ Hundred, unless otherwise stated
		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	412.36	32.28%
		As at 31-3-2025	488.25	43.25%

57 Following Ratios to be disclosed:-

S. No	PARTICULARS	NUMERATOR	DENOINATOR	31-Mar-26	31-Mar-25	VARIATION IN %	REASON FOR VARIANCE
(a)	Current Ratio,	Current Assets	Current Liabilities	1.65	2.07	-20.50	Due to Increase in Curent Borrowing proportiantly more in comparison to loan given in the current year
(b)	Debt Equity Ratio,	Total Debt	Shareholders Equity	1.34	4.69	-71.31	Due to increase in Share Capitalduring the year.
(c)	Debt Service Coverage Ratio,	Earnings for debt service=Net Profit after Taxes + Non cash-operating expenses	Debt Service = Interest & Lease Payments +Principal Repayments	1.62	1.56	3.73	Due to decerease in borrowing resulted increase in repayment of interest and principal.
(d)	Return on Equity Ratio,	Net Profit after taxes - Preferences Dividend(if any)	Average Shareholders Equity	0.21	0.09	128.24	Due to increase in 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	2.79	2.48	12.150	Due to increase in turnover.
(i)	Net profit ratio,	Net profit	Net Sales = Total Sales - sales return	0.20	0.09	120.446	Due to increase in profitability.
(j)	Return on Capital employed,	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Defferred Tax Liability	0.15	0.07	98.22	Due to increase in profitability.
(k)	Return on investment	Interest (Finance Income)	Investment	0.00	0.00	#DIV/0!	
(l)	Operating profit Margin(%)	Earning before interest and taxes	Revenue from operations	0.20	0.11	91.96	Due to increase in profitability.

Rajiv Kumar Gupta ★ New Delhi ★ Chartered Accountants

RR INVESTORS CAPITAL SERVICES LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2026

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

58 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).

59 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.

60 No provision has been made for GST Demand for Financial Year 2017-18 amounting to Rs. 131.05 Lacs as being contested in Appeal.

61 The Company do not have any Benami Property , where any proceeding has been initiated or pending against the Company for holding any Benami property.

62 The Company do not have any transactions with the Companies struck off.

63 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond statutory period.

64 The Government of India has consolidated 29 existing labour legislations in to four Labour Codes, namely the Code on Wages 2019, the Code on Social Security 2020, the Industrial Relations Code 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, which have been made effective from November 2025. At Present the Group Management has estimated that there is no incremental liability due to Implications of these laws to the financial statements. The Government of India is in the process of notifying related rules to the New Labour Codes and the impact of these will be evaluated and appropriately accounted as and when notified.

65 The Company do not has not invested in Crypto currency or virtual Currency during the financial year.

66 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

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Rajat Prasad

RAJAT PRASAD
(Director)
DIN:-00062612

JEETESH KUMAR
(Director)
DIN:- 06701650

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 ★ Chartered Accountants ★ New Delhi