Date: 08/08//2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001 (Maharashtra)

Script Code: 544552

Sub: Annual General Meeting- Annual Report 2025-26

Dear Sir/Madam,

This is to inform that the Annual General Meeting ("AGM") of the company will be held on Tuesday, 1st day of September, 2026 at 3.30 P.M (IST), at the registered office of the company situated at Plot No-7, Bhamashah Mandi, Anantpura Kota-324005 (Rajasthan)

Pursuant to Regulation 34(1) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company along with Notice of AGM which will be sent through permitted mode to the shareholders.

The Annual Report containing the Notice is also uploaded on the Company's website www.rdgagro.com

Kindly take this information into your records.

Thanking You

RUKMANI DEVI GARG AGRO IMPEX LIMITED

Vishal Garg
(Managing Director)
DIN: 00840692

28th Annual Report

F.Y 2025-2026

OF

RUKMANI DEVI GARG AGRO IMPEX LIMITED

CIN: U24246RJ1998PLC014771

REGISTERED OFFICE: PLOT NO.7 BHAMASHAH MANDI, ANANTPURA, KOTA (RAJ.) 324005

BSE SCRIPT CODE: 544552

Website: www. Rdgagro.com

Email: info@rdgagro.com

THEPURPOSE

Empowering Agriculture. Creating Sustainable Value.

At Rukmani Devi Garg Agro Impex Limited, our purpose is to create enduring value by connecting farmers, markets, and consumers through a transparent, efficient, and sustainable agricultural ecosystem. We are committed to delivering superior-quality agricultural commodities while promoting responsible business practices, innovation, and operational excellence. Every initiative we undertake is driven by our belief that sustainable growth is achieved by creating value for all stakeholders—farmers, customers, employees, investors, business partners, and society. As we move forward, we remain dedicated to strengthening India's agricultural supply chain, enhancing rural prosperity, and contributing meaningfully to the nation's food security and economic development.

THEVISION

To be India's Most Trusted and Innovative Agri-Commerce Enterprise

We aspire to become one of India's most respected agri-business organizations by setting new benchmarks in quality, reliability, governance, and sustainability. Through continuous innovation, digital transformation, responsible sourcing, and customer-centric solutions, we aim to build a globally competitive agricultural enterprise that creates long-term value while empowering farming communities and strengthening food supply chains.

OURMISSION

Deliver premium-quality agricultural commodities with uncompromising integrity. Build long-term partnerships with farmers, customers, suppliers, and stakeholders. Promote sustainable sourcing and environmentally responsible business practices. Leverage technology to improve operational efficiency, transparency, and traceability. Continuously diversify our product portfolio and expand into new domestic and international markets. Create sustainable value for shareholders through profitable and responsible growth.

T H E O B J E C T I V E

OUR OBJECTIVE IN 2026

To achieve exponential growth by expanding our commodity portfolio, strengthening our market presence, and enhancing value for all stakeholders through sustainable and innovative trading practices.

Key Focus Areas:

- Product Diversification: Expand our portfolio by introducing high-value agricultural commodities, specialty products, and value-added offerings aligned with evolving customer preferences.

- Market Expansion: Strengthen our presence across India while expanding into high-growth international markets through strategic partnerships and an efficient distribution network.

- Sustainable Practices: Promote environmentally responsible sourcing, resource optimization, and ethical business practices that support long-term environmental and social well-being.

- Technological Integration: Adopt advanced digital technologies, automation, and data-driven decision-making to improve productivity, traceability, and supply chain transparency.

- Farmer Empowerment: Strengthen farmer relationships through fair procurement practices, technical support, and initiatives that improve productivity and income generation.

- Customer-Centric Approach: Deliver tailored solutions with a focus on quality, reliability, and timely delivery to build long-term trust and loyalty.

MESSAGE FROM THE MANAGING DIRECTOR

Dear Stakeholders,

It gives me immense pleasure to present the Annual Report of Rukmani Devi Garg Agro Impex Limited for the Financial Year 2025–26.

The year marked a significant milestone in our corporate journey with the successful listing of the Company's equity shares on the BSE SME Platform. This achievement reflects the trust and confidence reposed in us by our investors, customers, business partners, employees, and all other stakeholders.

During the year, the Company delivered strong operational and financial performance, driven by disciplined execution, customer trust, an efficient procurement network, and prudent financial management. Despite operating in a dynamic business environment, we continued to strengthen our market position while maintaining our unwavering commitment to quality, transparency, and ethical business practices.

Agriculture remains one of the strongest pillars of the Indian economy, and we firmly believe that technology, sustainability, and responsible governance will shape the future of this sector. We remain committed to building an integrated agri-business platform capable of delivering long-term value to every stakeholder associated with our organization.

Looking ahead, our focus will remain on expanding our product portfolio, strengthening our domestic and international presence, improving operational efficiency, embracing digital transformation, and creating sustainable growth opportunities. We will continue investing in innovation, people, governance, and customer relationships to build a resilient and future-ready enterprise.

On behalf of the Board of Directors, I sincerely thank our shareholders, customers, farmers, business associates, lending institutions, regulators, and our dedicated employees for their continued trust, confidence, and unwavering support.

Together, we shall continue to grow responsibly, create lasting value, and contribute meaningfully to India's agricultural and economic development.

Sincerely

Sd/-

Vishal Garg
(Chairman and Managing Director)
Rukmani Devi Garg Agro Impex Limited

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Vishal Garg
Managing Director
DIN: 00840692

Ms. Anju Garg
Whole Time Director
DIN: 02061437

Mr. Lalit Modi
Independent Director
DIN: 07662769

Mr. Ankur Garg (From 06-06-2026)
Independent Director
DIN: 11759352

Ms. Priyanka Alwani
Independent Director
DIN: 10532675

Mr. Naresh Dutta Sharma
Independent Director
DIN: 00158469

KEY MANAGERIAL PERSONNEL

Mrs . Ayushi Agrawal
Company Secretary
M. No. A48756

Mr. Narendra Kumar Rathore
Chief Financial officer
DIN: 09420255

STATUTORY AUDITORS
M/s. Sarupriya Somani & Associates
Chartered Accountants, Udaipur
FRN: 010674C

REGISTRAR & SHARE TRANSFER AGENT
Big Share Services Pvt. Ltd.
Opp, Vasant Oasis, Makwana Road
Marol Andheri East,
Mumbai- 400059
E-mail: admission@bigshareonline.com

INTERNAL AUDITORS
M/s Mahipal Jain & Co.
Chartered Accountants, Kota
FRN: 007248C

REGISTERED OFFICE
Plot No.7, Bhamashah Mandi
Anantpura, Kota, 324005
CIN: U242461998PLC014771
Web: rdgagro.com
Email: rukmanidevigarg@gmail.com

BANKERS

HDFC Bank Ltd.

BRIEF BIOGRAPHIES OF DIRECTORS

MR. VISHAL GARG – CHAIRMAN AND MANAGING DIRECTOR

Vishal Garg is a meticulous business owner with over 26 years of experience in wholesale and retail sales within the agri-commodity sector. He excels in administration, financial management, procurement, and marketing. He holds a B.Com degree. Known for his practical approach, excellent communication, and problem-solving skills, Vishal designed a business management system for over 10 companies, reducing startup costs and increasing profits.

MRS. ANJU GARG – WHOLETIME DIRECTOR

Anju Garg seeks a challenging role in a dynamic company where her legal and managerial skills can be utilized and further developed. She holds a B.A. degree. Anju has significant experience in business development, company compliance, and leadership.

MR. LALIT MODI – NON EXECUTIVE INDEPENDENT DIRECTOR

Mr. Lalit Modi, is the Non-Executive Independent Director of our Company. He is a qualified Company Secretary from Institute of Company Secretaries of India. He also holds a Master of Commerce degree in Business Administration from University of Kota. He has around 10 years of experience in the areas of company secretarial, legal, compliance management and corporate governance.

MRS. PRIYANKA ALWANI – NON EXECUTIVE INDEPENDENT DIRECTOR

Mrs. Priyanka Alwani, is the Non-Executive Independent Director of our Company. She is a qualified Company Secretary from the Institute of Company Secretaries of India and holds Bachelors of Law degree from (LLB) from Vikram University, Ujjain. She has around 3 years of experience in company secretarial, compliance management, and corporate governance.

MR. ANKUR GARG – NON EXECUTIVE INDEPENDENT DIRECTOR

Mr. Ankur Garg is a distinguished practicing Chartered Accountant and a Senior Partner at M/s Garg Ankur & Co., based in Kota, Rajasthan. With an illustrious career spanning over 17 years, he possesses deep expertise across financial audit, taxation, and company law. A Fellow Member of the Institute of Chartered Accountants of India (ICAI), Mr. Garg brings a rigorous analytical approach to corporate financial governance. He holds graduate degrees in both Commerce and Law (LL.B), allowing him to deliver comprehensive, legally sound strategic counsel to his clients.

<u>NOTICE OF ANNUAL GENERAL MEETING</u>

NOTICE is hereby given that the **28th Annual General Meeting** ("AGM") of the Members of Rukmani Devi Garg Agro Impex Limited (Formerly Known as Rukmani Devi Garg Agro Impex Private Limited) will be held on Tuesday, the 1st Day of September, 2026 at 3.30 P.M. at Registered office of the Company situated at Plot No 7, Bhamashah Mandi Annapurna, Kota, 324005 to transact the following business:

<u>ORDINARY BUSINESS:</u>

1. Adoption of Standalone Financial Statement:

To consider and adopt the Audited Standalone Financial Statements of the Company for the year ended 31st March 2026, together with the Reports of the Board of Directors and Statutory Auditors thereon.

Resolution:

"RESOLVED THAT the audited Standalone Financial Statements of the Company for the year ended 31st March 2026, along with the Reports of the Board of Directors and Statutory Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. Adoption of Consolidated Financial statements:

To consider and adopt the Audited Consolidated Financial Statements of the Company for the year ended 31st March 2026, together with the Reports of the Board of Directors and Statutory Auditors thereon.

Resolution:

"RESOLVED THAT the audited Consolidated Financial Statements of the Company for the year ended 31st March 2026, along with the Reports of the Auditors and the Board of Directors thereon, as circulated to the Members, be hereby considered and adopted."

3. **Re-appoint of Director retire by rotation:**

To re-appoint Mrs. Anju Garg (DIN-02061437), who retires by rotation and being eligible, offers herself for re-appointment.

Resolution:

"RESOLVED THAT Mrs. Anju Garg (DIN: 02061437), who retires by rotation at this meeting, and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation

<u>SPECIAL BUSINESS:</u>

1. **Appointment of Independent Director**
   To consider and, if thought fit, to pass the following resolution as Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 161 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Qualification of Directors) Rules, 2014, Schedule IV to the Act, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

("SEBI Listing Regulations"), the Articles of Association of the Company and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Mr. Ankur Garg (DIN: 11759352), who was appointed by the Board of Directors as an Additional Independent Director of the Company with effect from 06 June 2026 pursuant to Section 161(1) of the Act and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a first term of five (5) consecutive years commencing from 06 June 2026 up to 05 June 2031.

"RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and are hereby severally authorized to do all such acts, deeds, matters and things, and to file the necessary forms, returns and intimations with the Registrar of Companies, BSE Limited and such other statutory/regulatory authorities as may be required, to give effect to this Resolution**."**

2. **Appointment of M/s Bharat Rathore & Associates, Company Secretaries as Secretarial Auditor of the Company**

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Section 204 of the Companies Act, 2013, and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the appointment of **M/s Bharat Rathore & Associates,** having firm registration number S2018RJ589300, be and is hereby appointed as Secretarial Auditor of the Company for a period of five (5) years from the conclusion of the 28th AGM until the conclusion of the 33th AGM (FY 2026-27 to 2030-31) at such remuneration plus applicable taxes and out-of-pocket expenses, as determined by the Board, be and is hereby approved."

"FURTHER RESOLVED THAT the Board of Directors and Company Secretary be and are hereby authorized to do all acts, deeds, and things necessary to give effect to this resolution, including filing of forms and returns with the Registrar of Companies and other authorities.

3. **Revision of Utilization of Unutilized IPO Proceeds**

To consider and, if thought fit, to pass the following resolution as an Special Resolution

"RESOLVED THAT pursuant to provisions of Sections 13, 180, and other applicable provisions of the Companies Act, 2013, and SEBI Regulations, the Company's unutilized IPO proceeds of Rs. 1,02,48, 346/- (Rupees One crore two Lakhs forty eight thousand three hundred forty six only)presently invested in Fixed Deposit Receipts, be utilized for repayment of the Company's (HDFC GECL Loan no. 452158045) of Rs. 57,14,625/- (Rupees Fifty Seven Lakhs fourteen thousand six hundred twenty five only) from HDFC Bank Limited, as recommended by the Audit Committee and approved by the Board, subject to compliance with applicable laws and regulations."

"FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to do all acts, deeds, and things necessary to give effect to this resolution, including executing documents, filings, and disclosures as required."

PLACE : KOTA
DATE : 31.07.2026

By The Order Of the Board of Directors
For Rukmani Devi Garg Agro Impex Limited

Sd/-
AYUSHI AGRAWAL
(Company Secretary)
M.no A48756

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. A PERSON CAN ACT AS PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY (50) AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS.
2. The instrument appointing the Proxy, duly completed and signed, in order to be effective, must be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
3. Corporate Members intending to send their authorized representatives to attend the Meeting are requested to send a certified copy of the Board Resolution/Authority Letter authorizing their representative to attend and vote on their behalf.
4. Members, Proxies and Authorized Representatives are requested to bring the Attendance Slip duly filled in and signed for attending the Meeting.
5. Members are requested to bring their copy of the Annual Report to the Meeting.
6. The Register of Members and the Share Transfer Books of the Company will remain closed from 26/08/2026 to 01/09/2026 (both days inclusive) for the purpose of the Annual General Meeting.
7. Members holding shares in dematerialized form are requested to notify any change in their address, bank details, e-mail ID or nomination to their respective Depository Participants. Members holding shares in physical form are requested to intimate such changes to the Company’s Registrar and Share Transfer Agent.
8. Members seeking any information relating to the Financial Statements are requested to send their queries to the Company at least seven days before the date of the Meeting so that the information can be made available at the Meeting.
9. All documents referred to in the accompanying Notice and Explanatory Statement shall be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the Meeting.
10. The relevant details of the Director seeking appointment/re-appointment pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 are annexed to this Notice.
11. The route map showing the location of the venue of the Annual General Meeting is annexed to this Notice in accordance with Secretarial Standard-2.
12. Members are requested to quote their Folio Number/DP ID and Client ID in all correspondence with the Company.
13. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Act and such other statutory registers as required under the Act shall be available for inspection at the Meeting.
14. Members are requested to carry a valid identity proof for attending the Meeting.

PLACE : KOTA
DATE : 31.07.2026

By The Order Of the Board of Directors
For Rukmani Devi Garg Agro Impex Limited
Sd/-
AYUSHI AGRAWAL
(Company Secretary)
M.No A 48756

Annexure to the Notice of AGM point no 10 on NOTES — Details of Directors Seeking Appointment/Re-appointment

Name of Director	**Mrs. Anju Garg**	**Mr. Ankur Garg**
Designation	Whole Time Director	Independent and Non-Executive Director
Date of Birth	30-12-1976	17-09-1983
Date of Appointment	24-06-2024	06-06-2026
Experience in Specific functional areas	Over 25 years' Experience in formal education.	Over 17 years of experience in the field of Financial Audit, Taxation and company Law.
Educational Qualifications	M.COM	FCA, LL.B
Details of shares held	1483500	NIL
Directorships in other Companies	13	NIL
Relationship with other Directors / Key Managerial Personnel	Spouse of Mr. Vishal Garg	NIL
Terms and conditions of Re-appointment	As detailed in the respective resolutions and explanatory statement	As detailed in the respective resolutions and explanatory statement
Last Drawn Remuneration	12,00,000/-	NIL
Number of Board Meetings attended during the -Financial year 2025-26	20	NIL
Committee Position held in other Company	2	NIL

PLACE : KOTA
DATE : 31.07.2026

By The Order Of the Board of Directors
For Rukmani Devi Garg Agro Impex Limited

Sd/-
AYUSHI AGRAWAL
(Company Secretary)
M.No A 48756

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item 4.

Appointment of Mr. Ankur Garg as an Independent Director

The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has appointed Mr. Ankur Garg (DIN: 11759352) as an Additional Director (Independent Category) with effect from 06 June 2026, pursuant to Sections 149, 150, 152, 161(1) and other applicable provisions of the Companies Act, 2013, and the Rules made thereunder, along with SEBI Listing Regulations.

In terms of Section 161(1) of the Act, Mr. Ankur Garg will hold office up to the date of this Annual General Meeting and is eligible for appointment as an Independent Director. The Company has received:

a. Consent in writing in Form DIR-2;
b. Intimation in Form DIR-8 confirming he is not disqualified under Section 164;
c. A declaration confirming he meets the independence criteria under Section 149(6) and SEBI Regulations;
d. A declaration that he is not debarred by any authority; and
e. Registration in the Independent Directors' Databank.

The Board is of the opinion that Mr. Ankur Garg fulfils all conditions for appointment as an Independent Director and his expertise will benefit the Company. The appointment is recommended for a term of five (5) years, from 06 June 2026 to 05 June 2031, subject to Members' approval.

A brief profile of Mr. Ankur Garg, pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings, is provided below:

Name of Director	Mr. Ankur Garg
Designation	Non-Executive Independent director
Date of Birth	17-09-1983
Eucational Qualification	FCA
Experience	17 years
Relationship with other directors	NIL
No. of Shares Held	NIL
List of companies in which he is director	NIL

None of the Directors, Key Managerial Personnel, or their relatives, except Mr. Garg and his shareholding, is interested in the resolution.

The Board recommends the resolution for approval.

Item 5

M/s. Bharat Rathore & Associates (Firm Registration No. S2018RJ589300) is a Proprietary Firm founded in 2018, headed by CS Bharat Rather (ACS 48426, COP No. 20295). The firm specializes in Secretarial Audit, Corporate Laws, SEBI Regulations, Corporate Governance, and allied compliance areas, and serves a variety of listed and unlisted companies, including MSMEs.

The Company has received a Consent Letter dated 1st July, 2026 from the Auditor, confirming:

- Eligibility and non-disqualification under the Companies Act, 2013 and Company Secretaries Act, 1980;
- That the proposed appointment is within limits prescribed by ICSI;
- No conflict of interest in terms of ICSI Auditing Standard CSAS-1;

- Compliance with SEBI Circular dated 31st December, 2024 and other applicable laws.

Terms and Conditions of Appointment:

- Tenure: Five (5) consecutive financial years from April 1, 2026 to March 31, 2031.
- Remuneration: Rs. 35,000/- (Rupees Thirty five Thousand only) per annum plus applicable taxes and reimbursement of out-of-pocket expenses, for the financial years ending March 31, 2027 and March 31, 2028.
- Subsequent Years: The remuneration for later years shall be determined by the Audit Committee and/or the Board of Directors based on scope, workload, and prevailing industry standards.
- Other Professional Work: Any fees for certifications or other advisory services outside the scope of Secretarial Audit shall be approved separately.

The Audit Committee and the Board of Directors have recommended the appointment after evaluating the firm's qualifications, experience, quality of audit, and past performance.

None of the Directors, Key Managerial Personnel or their relatives are in any way concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

The Board recommends the Ordinary Resolution set out at Item No. 5 for the approval of the Members

Item 6

The Company had raised funds through an IPO. As of the date of this Notice, Rs. 1, 02, 48, 346/- (Rupees One crore two Lakhs forty eight thousand three hundred forty six only) remains unutilized and is invested in FDRs. The Board, on recommendation of the Audit Committee, proposes to utilize for repayment of the Company's (HDFC GECL Loan no. 452158045) of Rs. 57,14,625/- (Rupees Fifty Seven Lakhs fourteen thousand six hundred twenty five only) from HDFC Bank Limited,

This will reduce the Company's finance costs and improve its financial position. The change aligns with legal requirements and does not affect existing business operations. The resolution is recommended for approval as a Special Resolution.

PLACE : KOTA
DATE : 31.07.2026

By The Order Of the Board of Directors
For Rukmani Devi Garg Agro Impex Limited

Sd/-
AYUSHI AGRAWAL
(Company Secretary)
M.No A 48756

BOARD'S REPORT

Dear Members,

RUKMANI DEVI GARG AGRO IMPEX LIMITED

Your directors have immense pleasure in presenting their 28th Directors Report on the business and operations of the Company together with Audited Financial Statements for the year ended on 31st March, 2026.

FINANCIAL SUMMARY/HIGHLIGHTS ON STANDALONE FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	**F.Y. 2025-26**	**F.Y. 2024-25**
Revenue from Operations	46,052.85	32,699.50
Other Income	18.73	32.82
Total Income	46,071.59	32,732.32
Less: Total Expenses	44,625.72	31,457.32
Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax	1,445.87	1,275
Less: Finance Costs , exceptional items	254.82	251.71
Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax	1,191.04	1,023.29
Less: Taxation (including FBT & Deferred Taxation)	302.53	265.84
Net Profit / (Loss) after Tax & exceptional items	888.51	757.45

FINANCIAL SUMMARY/HIGHLIGHTS ON CONSOLIDATED FINANCIAL STATEMENTS (in Lakhs)

PARTICULARS	**F.Y. 2025-26**	**F.Y. 2024-25**
Revenue from Operations	46,052.85	32,699.50
Other Income	18.73	32.82
Total Income	46,071.59	32,732.32
Less: Total Expenses	44,625.83	31,457.45
Profit/(Loss) from ordinary activities before finance costs, exceptional items and Tax	1,445.76	1,274.87
Less: Finance Costs, exceptional items	254.82	251.71
Profit/(Loss) from ordinary activities after finance costs, exceptional items but before Tax	1,190.94	1,023.16
Less: Taxation (including FBT & Deferred Taxation)	302.53	265.84
Net Profit / (Loss) after Tax & exceptional items	888.41	757.32

<u>BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR</u>

The Company is primarily engaged in the trading and retailing of agricultural products. The Company intends to continue its existing business operations in the future. During the year under review, the Company received assurance from its suppliers regarding a regular supply of raw materials, thereby ensuring smooth continuation of operations.

During the Financial year 2025-26 the Standalone Aggregate turnover and other Income is Rs **46,071.59 Lakhs is more than** as against **Rs 32,732.32 Lakhs**. In the last year.

The standalone Net Profit after depreciation and Taxation was **Rs 888.51 Lakhs.**as against **Rs. 757.45 Lakhs** .in previous year. The Company's revenue and profit have shown a significant increase compared to the previous year, reflecting improved operational performance.

FUTURE OUTLOOK

Our unwavering focus on providing high-quality agricultural commodities and reliable services has enabled us to build and nurture long-term relationships with our farmers, partners, and customers. Our consistent track record of timely deliveries, industry expertise, and commitment to excellence has helped us establish strong credibility and trust within the market. A significant portion of our revenue continues to come from repeat business and sustained partnerships.

The agricultural sector is evolving rapidly with increasing demand for high-quality, sustainably sourced commodities. To stay ahead, we will continuously upgrade our procurement processes, adopt new technologies for quality assurance, and diversify our product range to include organic, specialty, and value-added commodities. These initiatives will enable us to meet the changing needs of our customers and develop long-term, mutually beneficial relationships.

We are committed to sustainable trading practices that support farmers, promote environmental stewardship, and ensure the consistent availability of quality agricultural commodities. With a strategic focus on innovation, quality, and customer satisfaction, we are confident in our ability to capitalize on emerging opportunities and achieve sustained growth in the future.

TRANSFER TO RESERVES

The Board of Directors have not proposed to transfer any sum to the General Reserve. No amount has been transferred to any reserves during the financial year under review..

DIVIDEND

In view of the need to conserve resources for future growth and in the interest of the Company, the Board of Directors has decided not to recommend any dividend for the financial year 2025-26.

FIXED DEPOSITS

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 Companies (Acceptance of Deposits) Rules, 2014

CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of the business of the Company during the financial year ended March 31, 2026. The Company did not undertake any new business activity during the year under review.

MATERIAL CHANGES AND COMMITMENTS

In accordance with Section 134(3)(l) of the Companies Act, 2013, there have been no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT

There have been no revisions of the financial statements or the Board's report for any of the preceding three financial years, either voluntarily or pursuant to judicial orders.

CAPITAL STRUCTURE

The Authorized Share Capital of the Company remains at Rs. 11, 00, 00,000 (Rupees Eleven Crores Only). The Paid-up Equity Share Capital has increased from Rs. 6, 50, 00,000 (Rupees Six Crores Fifty Lakhs Only) to Rs. 8, 87, 60,000 (Rupees Eight Crores Eighty-Seven Lakhs Sixty Thousand Only) due to the completion of the Initial Public Offer (IPO) during the year dated 06/10/2025

INITIAL PUBLIC OFFER (IPO)

During the year, Company has debuted in the capital market by making an "Initial Public Offer of 23,76,000" Equity Shares to the public at large via Prospectus. The shares of the Company has been listed on the BSE SME Platform dated 06/10/2025. Further, the Directors placed on record their Appreciation of contributions made by the entire IPO team with all the dedication, diligence and commitment which led to successful listing of the Company's equity shares on the BSE SME platform. Further, the success of the IPO reflects the trust and faith reposed in Your Company by the Investors, customers and business partners and your directors thank them for their confidence in Your Company.

DETAILS OF EMPLOYEES STOCK OPTIONS

During the financial year 2025-26, the Company did not issue any Employees Stock Option.

CHANGE IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

The composition of the Board of Directors and Key Managerial Personnel underwent changes set out below:

During the year under review:

1. Mr. Vishal Garg (DIN: 00840692) who was retire by rotation at the meeting held on 15/09/2025, was re-appointed by the shareholders.
2. Mrs. Anju Garg (DIN: 02061437) is liable to retire by rotation at the ensuing AGM and, being eligible, offers herself for re-appointment. The Board and Nomination and Remuneration Committee, recommends her re-appointment.

Subsequent changes in composition till the date of this Report:

1. Mr. Ankur Garg (DIN: 11759352) was appointed as an Additional Independent Director and was regularized at the AGM held on 01/09/2026, for a term of five years, subject to shareholder approval.
2. Mr. Lakshya Gupta, CFO, resigned from the post of CFO w.e.f 22/04/2026 due to personal reason.
3. Mr. Naresh Dutta Sharma (DIN: 00158469), an Independent Director, resigned w.e.f 14/05/2026 due to personal reason and

   The Board of Directors hereby confirms that the Directors of the Company, as on the date of this report, are not disqualified from being appointed as Directors in terms of Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015." Certificate is annexed as **Annexure-I**

Except aforesaid changes further no changes occurred in the KMP during the year under review.

DECLARATION OF INDEPENDENCE BY INDEPENDENT DIRECTORS

In accordance with Section 149(7) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Independent Directors have submitted declarations affirming that they meet the criteria of independence. The Board has reviewed these declarations and is of the opinion that the Independent Directors fulfill the prescribed conditions and are independent of the management. There has been no change in the circumstances affecting their independence during the year.

BOARD MEETINGS

The Company held 20 meetings of the Board of Directors during the financial year 2025-2026, in accordance with Section 173 of the Companies Act, 2013, and Secretarial Standard-1 on Meetings of the Board of Directors. The meetings were convened with prior notice, and detailed agendas and reports were circulated in advance. The maximum interval between any two meetings did not exceed 120 days.

Attendance at the Board meetings was as follows:.

	NAME OF DIRECTORS					
Date of Meetings	**Mr. Vishal Garg**	**Mrs. Anju Garg**	**Mr. Lalit Modi**	**Mrs. Priyanka Alwani**	**Mr. Naresh Dutta Sharma**	**% of Attendance**
30/04/2025	Yes	Yes	Yes	Yes	Yes	**100**
14/05/2025	Yes	Yes	No	No	No	40
28/05/2025	Yes	Yes	No	Yes	No	60
30/06/2025	Yes	Yes	No	No	No	40
22/07/2025	Yes	Yes	No	No	No	40
31/07/2025	Yes	Yes	No	Yes	No	60
11/08/2025	Yes	Yes	No	No	No	40
22/08/2025	Yes	Yes	Yes	Yes	Yes	100
23/08/2025	Yes	Yes	Yes	Yes	Yes	100
02/09/2025	Yes	Yes	Yes	Yes	Yes	100
05/09/2025	Yes	Yes	Yes	Yes	Yes	100
13/09/2025	Yes	Yes	No	No	No	40
20/09/2025	Yes	Yes	Yes	Yes	Yes	100
22/09/2025	Yes	Yes	Yes	Yes	Yes	100
30/09/2025	Yes	Yes	Yes	Yes	NO	80
01/10/2025	Yes	Yes	No	No	No	40
03/10/2025	Yes	Yes	No	No	No	40
14/11/2025	Yes	Yes	Yes	Yes	Yes	100

19/12/2025	Yes	Yes	No	No	No	40
20/03/2026	Yes	Yes	No	No	No	40
In Previous AGM Attendance	Yes	Yes	Yes	Yes	No	-

Committees of the Board:

As on March 31, 2026, the Company had the following Board Committees:

1. **The Audit Committee**

The Audit Committee was constituted in accordance with Section 177 of the Companies Act, 2013. During FY 2025-26, the Committee met nine (9) times. The meetings were held with proper notice and in compliance with applicable laws.

Attendance at Audit Committee meetings:

	NAME OF COMMITTEE MEMBERS			
Date of Meetings	**Mr. Lalit Modi**	**Mr. Vishal Garg**	**Mrs. Priyanka Alwani**	**% of Attendance**
28/05/2025	Yes	Yes	Yes	100
11/08/2025	No	Yes	Yes	67
22/08/2025	Yes	Yes	Yes	100
02/09/2025	Yes	Yes	No	67
05/09/2025	Yes	Yes	Yes	100
18/09/2025	No	Yes	Yes	67
22/09/2025	Yes	Yes	No	100
14/11/2025	Yes	Yes	No	67
20/03/2026	No	Yes	Yes	100

2. **Nomination and Remuneration Committee**

The Nomination and Remuneration Committee was constituted as per Section 178 of the Companies Act, 2013. During FY 2025-26, the Committee met twice.

Attendance at Nomination & Remuneration Committee meetings:

NAME OF COMMITTEE MEMBERS	Date of Meetings		% of Attendances
	22.08.2025	02.09.2025	
Mr. Lalit Modi	Yes	Yes	100%
Mr. Vishal Garg	Yes	Yes	100%
Mrs. Priyanka Alwani	Yes	Yes	100%

NOMINATION & REMUNERATION POLICY

The Nomination & Remuneration Policy, adopted by the Company, is available on the Company's website: www.rdgagro.com. The policy lays down the framework for appointment, removal, and remuneration of Directors, Key Managerial Personnel, and other employees, in accordance with applicable laws and best practices.

3. Stakeholders' Relationship Committee

The company has the Stakeholders' Relationship Committee in line with the provisions of Section 178 of the Companies Act, 2013.

Attendance of Stakeholders' Relationship Committee meetings held during the financial year 2025-26 are as follows:

NAME OF COMMITTEE MEMBERS	Date of Meetings	% of Attendances
	20.03.2026	
Mrs. Priyanka Alwani	Yes	100%
Mr. Lalit Modi	NO	-
Mr. Vishal Garg	Yes	100%

4. Corporate Social Responsibility (CSR) :

The CSR Committee, in accordance with Section 135 of the Companies Act, 2013, has formulated and recommended the CSR Policy, which is available on the Company's website. The Company spent Rs. 11,58,263/- (Rupees Eleven lakhs fifty eight thousand two hundred sixty three only) on CSR activities during FY 2025-26, details of which are provided in **Annexure-II.**

The Committee's members and their attendance:

NAME OF COMMITTEE MEMBERS	Date of Meetings		% of Attendances
	15.05.2025	18.02.2026	
Mr. Lalit Modi	Yes	Yes	100%
Mr. Vishal Garg	Yes	Yes	100%
Mrs. Anju Garg	Yes	Yes	100%

5. IPO Committee

The IPO Committee was constituted to take all decisions and approve, negotiate, finalize and carry out all activities relating to the proposed initial public offering (IPO).

Attendance of IPO Committee One meetings held during the financial year 2025-26 are as follows:

NAME OF COMMITTEE MEMBERS	Date of Meeting	% of Attendances
	30.09.2025	
Mr. Vishal Garg	Yes	100%
Mr. Lalit Modi	Yes	100%
Mrs. Anju Garg	Yes	100%

OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board is of the opinion that the Independent Directors appointed during the year possess the necessary integrity, expertise, and experience, and have the proficiency required to discharge their responsibilities effectively.

INTERNAL FINANCIAL CONTROL SYSTEMS

The Company maintains adequate internal financial controls with regard to financial reporting, which were tested during the year. The controls were found to be effective in all material respects, with no material weaknesses observed, as confirmed by the Statutory Auditor's report for FY 2025-26.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES.

Particulars	Details
Subsidiary Company	RDG Green Energy Private Limited
CIN	U19204RJ2024PTC092474
Date of Incorporation	02/02/2024
Ownership	100% Subsidiary
Joint Venture	Nil

In accordance with Section 129(3) of the Companies Act, 2013, a standalone financial statement of subsidiaries, joint ventures, and associate companies, including salient features, is annexed as **Annexure-III** in Form AOC-1.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the financial year ended March 31, 2026, the Company did not grant any loans, provide any guarantees, or make any investments covered under the provisions of Section 186 of the Companies Act, 2013..

RELATED PARTY TRANSACTIONS

All related party transactions entered into during FY 2025-26 were at arm's length and in the ordinary course of business, and did not attract the provisions of Section 188 of the Companies Act, 2013. Details of material related party transactions, if any, are disclosed in Form AOC-2, which is attached as **Annexure-IV.**

In compliance with Section 177 of the Act and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all related party transactions were reviewed and approved by the Audit Committee. Repetitive transactions entered in the ordinary course of business, on arm's length basis, and with prior omnibus approval are also in accordance with applicable laws. A statement of related party transactions is included in the Annual Report.
The Policy on Related Party Transactions, approved by the Board, is uploaded on the Company's website: www.rdgagro.com.

PERFORMANCE EVALUATION

The Board conducted an annual evaluation of its own performance, as well as that of its Committees and Individual Directors, in accordance with the provisions of the Companies Act, 2013, and SEBI Regulations. The evaluation criteria included board composition, effectiveness of meetings, and contribution to discussions, following the SEBI Guidance Note on Board Evaluation, 2017.

RISK MANAGEMENT

The Company has a Risk Management Policy aimed at identifying, assessing, and mitigating business risks. The policy promotes transparency and safeguards the Company's interests. The policy is available on the Company's website: www.rdgagro.com.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

There were no significant or material orders passed by regulators, courts, or tribunals that could impact the Company's operations or financial position during FY 2025-26**.**

AUDITORS AND AUDITOR'S REPORT

Statutory Auditor: Pursuant to the provisions of Section 139 of the Companies Act, 2013 and rules made thereunder, M/S Sarupria Somani & Associates, Chartered Accountants (FRN: 010674C), was appointed as the Statutory Auditor of the Company at the 26th Annual General Meeting held on August 19, 2024, The appointment is valid until the conclusion of the 30th Annual General Meeting of the Company, scheduled to be held in 2029.

The Auditor's Report for the financial year ended 31st March, 2026 does not contain any qualification, adverse remark, reservation or disclaimer and therefore, does not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013..

SECRETARIAL AUDITOR

Secretarial Auditor: M/s Bharat Rathore & Associates, Company Secretaries (FRN: S2018RJ589300), were appointed to conduct the Secretarial Audit for FY 2025-26. The Secretarial Audit Report is annexed as **Annexure-V.**

Based on the recommendation of the Board at its meeting held on 31st July, 2026, it is proposed to appoint M/s Bharat Rathore & Associates, Company Secretaries, Kota (FRN: S2018RJ589300), as the Secretarial Auditors of the Company to hold office for a period of five consecutive years, commencing from the financial year 2026–27 to 2030–31, subject to approval of the shareholders as per the provisions of the Listing Regulations read with Section 204 of the Companies Act, 2013 and the applicable rules there-under

INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, the Board of Directors had appointed **M/s Mahipal Jain & Company** (FRN: 007284C) Chartered Accountants, Kota as the Internal Auditor of the Company to conduct the internal audit for the financial year 2025–26.

The Internal Audit Report submitted by the Internal Auditors was reviewed by the Audit Committee and the Board of Directors, and the observations, if any, were duly addressed by the Management from time to time.

During the financial year 2025–26, no fraud was reported by the Internal Auditor in their audit report.

The Board has also re-appointed **M/s Mahipal Jain & Company** (FRN: 007284C) as the Internal Auditor of the Company for the financial year 2026–27.

SECRETARIAL STANDARDS AND COST RECORDS

The Company has complied with all applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI). Maintenance of cost records as per Section 148 of the Companies Act, 2013, is not applicable for FY 2025-26.

INSOLVENCY & BANKRUPTCY

No proceedings under the Insolvency and Bankruptcy Code, 2016, were initiated during FY 2025-26.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Your Company continuously strives to conserve energy, adopt environment friendly practices and employ technology for more efficient operations.

As per the Section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 information on conservation of energy, technology absorption and foreign exchange earnings and outgo is given in **ANNEXURE "VI"** to this report.

ANNUAL RETURN

In accordance with the provisions of Section 134(3) read with Section 92(3) of the Companies Act, 2013, the Annual Return for the financial year ended on 31st March 2026 in the prescribed form MGT-7 is disclosed on the website at www.rdgagro.com.

MANAGEMENT DISCUSSION & ANALYSIS REPORT

A detailed discussion on the industrial structure, development, opportunities, threats, review of operational performance and risks, as required under Regulation 34 of the Securities and Exchange Board of India (Listing Regulations and Disclosure Requirements) Regulations, 2015, forms part of this report as **ANNEXURE "VII".**

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has established a Whistle Blower Policy in accordance with Section 177(9) & (10) of the Companies Act, 2013. No complaints were received during FY 2025-26. The policy is accessible at: https://rdgagro.com/wp-content/uploads/2024/08/15-Policy-on-vigil-mechanism.pdf

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, and the Rules made thereunder. The Audit Committee of the Company has been authorized to oversee the implementation of the said policy.

A summary of sexual harassment complaints received and disposed of during the financial year 2025–26 is as under:

Number of complaints pending at the beginning of the year	: NIL
No. of complaints received during the year	: NIL
Number of complaints disposed off during the year	: NIL
Number of cases pending at the end of the year	: NIL

OTHER DISCLOSURES

1. The Company has not entered into any one-time settlement with banks or financial institutions during FY 2025-26.
2. No agreements as specified under Clause 5A of Schedule III of SEBI Regulations were entered into.
3. The Company has adopted a Code of Conduct for Insider Trading, available on the Company's website: www.rdgagro.com.
4. The equity shares are listed on BSE SME platform (Scrip Code: 544552). Listing fees for FY 2025-26 have been paid.
5. No resolutions were passed through postal ballot during FY 2025-26.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with Section 134(3)(c) of the Companies Act, 2013, the Directors confirm that:

- The applicable accounting standards have been followed.
- They have selected appropriate accounting policies and applied them consistently.
- Internal controls are adequate and operating effectively.
- The financial statements present a true and fair view of the state of affairs and profit of the Company.
- Proper systems are in place to ensure compliance with applicable laws.

PARTICULARS OF EMPLOYEES AND RATIO OF REMUNERATION TO EACH DIRECTOR

As on March 31, 2026, the Company employed 16 employees, including 14 male and 2 female employee. In accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(1) and Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the statement containing the ratio of the remuneration of each director to the median remuneration of the employees, along with other requisite details, and the particulars of employees are annexed herewith as **Annexure "VIII",** forming an integral part of this Report.

CORPORATE GOVERNANCE REPORT

In accordance with Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following provisions of Regulations 17 to 27 (excluding regulation 23(1)(a)), clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46, and Para C, D, and E of Schedule V shall not apply to the Company, being a listed entity:

(a) the listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year:

(b) **the listed entity which has listed its specified securities on the SME Exchange**:

As on the last day of the previous financial year, the Company is SME listed hence the Company is exempt from the compliance requirements relating to Corporate Governance, including Regulation 27(2) of SEBI (LODR) Regulations, 2015.
Consequently, the Company has decided that the Corporate Governance Report is not applicable and, therefore, does not form part of the Annual Report for the financial year 2025–26

ACKNOWLEDGEMENT

The Directors express their sincere appreciation to shareholders, banks, regulators, employees, and all stakeholders for their continued support and cooperation.

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-	Sd/-
Anju Garg	Vishal Garg
Whole Time Director	Managing Director
DIN: **02061437**	DIN: 00840692

ANNEXURE I

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The members of

RUKMANI DEVI GARG AGRO IMPEX LIMITED

PLOT N. 7 BHAMA SHAH MANDI ANANTPURA KOTA

RAJASTHAN, INDIA, 324005

CIN: U24246RJ1998PLC014771

I/We Bharat Rathore & Associates, Practicing Company Secretaries have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **RUKMANI DEVI GARG AGRO IMPEX LIMITED (CIN: U24246RJ1998PLC014771)** and having registered office at **PLOT N. 7 BHAMA SHAH MANDI ANANTPURA KOTA RAJASTHAN, INDIA, 324005** (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my/our opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority .

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Bharat Rathore & Associates,
Company Secretaries

Sd/-
CS Bharat Rathore
Membership No. ACS 48426
COP No 20295

UDIN: A048426H000937875
Date: 31/07/2026
Place: Kota

ANNEXURE II

CSR Annual Report

1. Brief outline on CSR Policy of the Company. Our CSR policy lays emphasis on making positive impact on society through economic development and encouraging a positive effect through supporting causes concerning the environment, communities and our stakeholders

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Vishal Garg	Chairman (Managing Director)	**2**	**2**
2.	Mr. Lalit Modi	Member (Independent Director)	**2**	**2**
3.	Mrs. Anju Garg	Member (Whole time Director)	**2**	**2**

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

The Company has framed a CSR Policy in compliance with the provisions of the Companies Act, 2013 and the same will be placed on the Company's website and the web link for the same is www.rdgagro.com

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Average CSR obligation of the company is less than ten crore rupees in pursuance of sub-section (5) of section 135 of the Companies Act, 2013 in the three immediately preceding financial years. Hence no impact assessment was required to be undertaken.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Not Applicable

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2024-2025	74221	74221

6. Average net profit of the company as per section 135(5): Rs. 5, 79, 13,162/-

7. (a) Two percent of average net profit of the company as per section 135(5) Rs. 11,58,263

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. 74,221/-

(c) Amount required to be set off for the financial year, if any 74,221/-

(d) Total CSR obligation for the financial year (7a+7b-7c). 11, 58,263/-

8. (a) CSR amount spent for the financial year: 11,58,263/-

Total Amount Spent for the Financial Year. (inRs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 1158263	**NA**	**NA**	**NA**	**NA**	**NA**

(b) Details of CSR amount spent against ongoing projects for the financial year: NIL

© Details of CSR amount spent against <u>other than ongoing projects</u> for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation – Direct (Yes/No).	Mode of implementation – Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.	**(Clause III of Schedule VII of Companies Act,2013)**	Yes	Rajasthan	Keshopura Kota	Rs.1158263	No	Shi Ram Raghunath Garg Charitable Trust	CSR00082423
	Total					Rs. 1158263			

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NA

(f) Total amount spent for the Financial Year (8b+8c+8d+8e). Rs. 11, 58,263/-

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	1158263
(ii)	Total amount spent for the Financial Year	1158263
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.00
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	74221
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	74221

9. (a) Details of Unspent CSR amount for the preceding three financial years: NIL

(b) Details of CSR amount spent in the financial year for on-going projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	**Project ID.**	**Name of the Project.**	**Financial Year in which the project was commenced.**	**Project duration.**	**Total amount allocated for the project (in Rs.).**	**Amount spent on the project in the reporting Financial Year (in Rs).**	**Cumulative amount spent at the end of reporting Financial Year. (in Rs.)**	**Status of the project - Completed /Ongoing.**
NA								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(a) Date of creation or acquisition of the capital asset(s). NA

(b) Amount of CSR spent for creation or acquisition of capital asset. NIL

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. NA

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). NA

11. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5)**

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-
Anju Garg
Whole Time Director
DIN: **02061437**

Sd/-
Vishal Garg
Managing Director
DIN: 00840692

Annexure III

Form AOC-1

(Pursuant to first provision to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A Subsidiaries

(Information in respect of each subsidiary)

(In Rupees)

Sl. No.	Particulars	1st Subsidiary
1	Name of the subsidiary	**RDG GREEN ENERGY PRIVATE LIMITED**
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Indian Rupee
3	Share capital	10,00,000
4	Reserves & surplus	(25320)
5	Total assets	986,480
6	Total Liabilities	986,480
7	Investments	0
8	Turnover including other incomes	0
9	Profit before taxation	-10659
10	Provision for taxation - Current Tax including earlier year exp. - Deferred Tax	 0 0
11	Profit after taxation	-10659
12	Proposed Dividend	0.00
13	% of shareholding	99.99%

1. Names of subsidiaries which are yet to commence operations NIL
2. Names of subsidiaries which have been liquidated or sold during the year. NIL

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/- Anju Garg Whole Time Director DIN: **02061437**	Sd/- Vishal Garg Managing Director **DIN: 00840692**

Annexure – IV

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and* Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: NA

(a) Name(s) of the related party and nature of relationship:

(b) Nature of contracts/arrangements/transactions:

(c) Duration of the contracts / arrangements/transactions:

(d) Salient terms of the contracts or arrangements or transactions including the value, if any:

(e) Justification for entering into such contracts or arrangements or transactions

(f) Date(s) of approval by the Board:

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188:

2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party	Nature of relation ship	Nature of contracts/arrangements/transactions
Kosco Hybrid & Research Private Ltd	Entities under common control	Interest received
Indian Warehousing Corporation Ltd	Entities under common control	Rent Paid
RDG Solvent Ltd.	Entities under common control	Sales of Goods
Vishal and Co.	Entities under common control	Sales of Goods
Shri Vishal Agro Trade Syndicate	Entities under common control	Sales of Goods
Indian Warehousing Corporation Ltd	Entities under common control	Sales of Goods
Priyesh Impex Private Limited	Entities under common control	Sales of Goods
RDG Overseas Private Limited	Entities under common control	Sales of Goods
Kosco Hybrid & Research Private Ltd.	Entities under common control	Sales of Services
RDG Solvent Ltd.	Entities under common control	Purchase of Goods
Indian Warehousing Corporation Ltd	Entities under common control	Purchase of Goods
Shri Vishal Agro Trade Syndicate	Entities under common control	Purchase of Goods
Vishal & Co.	Entities under common control	Purchase of Goods
Kosco Hybrid & Research Private Ltd.	Entities under common control	Purchase of Goods
Priyesh Impex Private Limited	Entities under common control	Purchase of Goods
RDG Overseas Private Limited	Entities under common control	Purchase of Goods
Kosco Hybrid & Research Private Ltd.	Entities under common control	Receipt of Loan Given
Garg Sweet Industries	Entities under common control	Sales of Goods

Vishal Garg	Managing Director	Remuneration
Anju Garg	Whole Time Director (Relative of director)	Remuneration
Lakshya Gupta	CFO	Remuneration
Ayushi Agarwal	Company Secretary	Remuneration
Duration of the transactions	**Date of approval by the Board**	**Amount paid as advances, if any**
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00
Ongoing	30/04/2025	0.00

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-
Anju Garg
Whole Time Director
DIN: **02061437**

Sd/-
Vishal Garg
Managing Director
DIN: 00840692

ANNEXURE V

Form No. MR-3
Secretarial Audit report
For the financial year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The members of
RUKMANI DEVI GARG AGRO IMPEX LIMITED
PLOT N. 7 BHAMA SHAH MANDI ANANTPURA KOTA
RAJASTHAN, INDIA, 324005
CIN: U24246RJ1998PLC014771

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **RUKMANI DEVI GARG AGRO IMPEX LIMITED** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 ("the Act") and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**

(e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act, 2013 and dealing with client;

(f) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (**Not applicable to the Company during the Audit Period);**

(g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);**

(h) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021**(Not applicable to the Company during the Audit Period);**

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(vi) As confirmed by the management, there are no sector specific laws that are applicable specifically to the company.

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by The Institute of Company Secretaries of India;
ii. The Listing Agreement entered into by the Company with BSE Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the company has not undertaken any events/actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines standards etc.

Place: Kota Date : 31/07/2026 UDIN: A048426H000937809	For Bharat Rathore & Associates, Company Secretaries Sd/- CS Bharat Rathore Membership No. ACS 48426 COP No 20295

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

Annexure A

To,

The members of
RUKMANI DEVI GARG AGRO IMPEX LIMITED
PLOT N. 7 BHAMA SHAH MANDI ANANTPURA KOTA
RAJASTHAN, INDIA, 324005

CIN: U24246RJ1998PLC014771

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Kota
Date : 31/07/2026
UDIN: A048426H000937809

For Bharat Rathore & Associates,
Company Secretaries

Sd/-

CS Bharat Rathore
Membership No. ACS 48426
COP No 20295

ANNEXURE VI

REPORT ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A) Conservation of Energy:

Particular	Remark
Steps Taken or Impact on Conservation of Energy:	The operations of our company are not energy-intensive. Nevertheless, we have implemented adequate measures to further reduce energy consumption. The company is committed to conserving energy resources and proactively takes steps such as regular maintenance and optimization of processes to ensure efficient energy use.
Steps Taken for Utilizing Alternate Sources of Energy	The Company has not undertaken specific measures to utilize alternate sources of energy in its business, although efforts may be made to explore such options wherever feasible.
Capital Investment on Energy Conservation Equipment	During the year, the company has not made any capital Investment on energy conservation equipment.

B) Technology Absorption:

Particular	Remark
Efforts Made Towards Technology Absorption	Nil
Benefits derived like product improvement, cost reduction, product development or import substitution	**Not applicable**
In case of imported Technology (imported during the last three years reckoned from beginning of the financial year)	**Not applicable**
Details of Technology Imported	
Year of Import	
Whether the Technology Has Been Fully Absorbed	
Areas Where Absorption Has Not Taken Place and Reasons Thereof	

Expenditure incurred on Research and Development:

Foreign Exchange Earnings: Nil
Foreign Exchange Outgo: Rs. Nil

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-	Sd/-
Anju Garg	Vishal Garg
Whole Time Director	Managing Director
DIN: **02061437**	**DIN: 00840692**

ANNEXURE VII

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

As the management of the Company, we present this narrative overview and analysis of the financial and operational activities for the financial year ended 31st March 2026. This report should be read in conjunction with the audited financial statements and the accompanying notes.

Industry structure and developments

The Company operates in the manufacturing and wholesale trading sectors of agricultural commodities, with a primary focus on wheat. Our extensive network of warehouses and storage facilities enables us to bridge seasonal gaps in agricultural production. While wheat is harvested primarily during the Rabi and Kharif seasons, demand remains steady throughout the year. To address this, we maintain a consistent supply chain to ensure uninterrupted service to our clients.

Furthermore, we utilize railway transportation to deliver large volumes at competitive rates, supporting industry needs, small farmers, and ensuring better market access and price stability for all stakeholder

Opportunities

1. **Growing Demand for Wheat-based Products**: Rising consumption of bread, bakery products, and processed foods increases demand for wheat.
2. **Expansion into New Markets:** Opportunities exist to explore both domestic and international markets, especially regions with increasing wheat consumption.
3. **Value-added Products:** Diversification into premium wheat products such as organic wheat, fortified flour, and specialty bakery items.
4. **Technological Advancements:** Adoption of modern milling, packaging, and storage technologies to improve quality and operational efficiency.
5. **Government Support and Policies:** Beneficial subsidies, procurement programs, and policies aimed at food security support wheat manufacturers and traders.
6. **Strategic Partnerships:** Collaborations with farmers for quality wheat procurement and with retail chains for distribution.
7. **Urbanization & Changing Lifestyles**: Rising urban populations with increased demand for convenience foods and packaged wheat products.
8. **Export Opportunities:** Potential to export wheat and wheat products to neighboring countries and markets facing shortages.

Threats

1. **Price Fluctuations and Market Volatility**: Wheat prices are highly susceptible to market dynamics, weather conditions, and government policies.

2. **Climatic Risks**: Droughts, floods, and unpredictable weather can impact wheat production and quality.

3. **Regulatory Risks**: Changes in import/export policies, quality standards, and government procurement policies.

4. **Intense Competition**: Competition from integrated large-scale mills, imported wheat, and local traders.

5. **Raw Material Price Increases**: Rising costs of wheat, packaging materials, and transportation can impact margins.

6. **Supply Chain Disruptions**: Logistics issues, storage constraints, or disruptions due to strikes or pandemics.

7. **Quality and Food Safety Concerns**: Maintaining consistent quality standards to meet consumer expectations and regulations.

8. **Substitution Risks**: Competition from alternative grains and products that may replace wheat in certain markets.

Outlook

The Company aims to optimize cost structures, identify growth channels, and capitalize on emerging market opportunities. Barring unforeseen circumstances, it remains cautiously optimistic about enhancing profitability and stakeholder value in the coming years.

Risks & concerns

While the Indian agricultural commodities industry presents promising growth prospects, it remains exposed to policy risks, high taxation, licensing complexities, and competitive pressures. These factors necessitate ongoing adaptability and strategic planning. Nonetheless, India's demographic and economic trajectory continues to offer high potential for growth in this sector..

Internal control systems and their adequacy

The Company maintains a robust internal control system compliant with the provisions of the Companies Act, 2013. These controls safeguard assets, ensure transaction accuracy, and promote operational efficiency. The Audit Committee regularly reviews internal audit findings and ensures timely corrective actions.

Discussion on (Standalone) financial performance with respect to operational performance:

The Standalone financial performance of the Company with respect to operational performance of the company as compared to last year is shown as under:

Operational performance

(In lakhs Rs.)

Particular	**2025-26**	**2024-25**
Production	12,235.86	11,636.51
Sales	13,058.00	12,400.35

Financial Performance

Particular	**2025-26**	**2024-25**
Total Income	46,071.59	32,732.32
Total expenses	44,880.55	31,709.04
Profit Before tax	1,191.04	1,023.29
Exceptional item	0	0
Profit after tax	888.51	757.45

Human Resource Management

The Company recognizes human capital as a vital resource. During FY 2025–26, the Company employed 16 employees, maintaining cordial employee relations. No new hires were made during the year, and performance monitoring processes continue to be in place.

Cautionary Statement

Statements made herein regarding objectives, projections, estimates, or expectations are forward-looking statements. Actual results may differ materially due to economic conditions, government policies, and other relevant factors.

Details of Significant Changes in Financial Ratios:

S. No	Name of Ratio	2025-26	2024-25	Reason of change
1	Current Ratio	4.43:1	1.36:1	Increase due to short-term borrowings & advance payments
2	Debtors Turnover	20.52	5.56	Improved collections & better receivables management
3	Inventory Turnover	9.74	7.47	Enhanced inventory management
4	Interest Coverage Ratio	5.97	5.34	Improved profitability
5	Debt Equity Ratio	0.01	0.05	Reduced debt levels
6	Operating Profit Margin (%)	3.12%	3.87%	Slight decrease due to price fluctuations
7	Net Profit Margin (%)	2.59%	3.13%	Marginal decline owing to market conditions

Return on Net Worth

2025-26	2024-25	Reason of Change
6,237.62	3,240.49	Increase due to IPO proceeds and higher reserves

This concludes the Management Discussion and Analysis report for the year ended 31st March 2026. We remain committed to sustainable growth and value creation for all stakeholders.

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-	Sd/-
Anju Garg	Vishal Garg
Whole Time Director	Managing Director
DIN: **02061437**	**DIN: 00840692**

ANNEXURE VIII

DETAILS PERTAINING TO REMUNERATION

[As required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

Ratio of remuneration of each Director to the median remuneration of the employees of the Company for The financial year ended March 31, 2026 and the percentage increase in the remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year ended March 31, 2026 is as under:

Name	Ratio
Vishal Garg (Managing Director)	0.42:1
Anju Garg (Whole Time Director)	0.42:1
Lakshya Gupta (CFO)	0.13:1
Ayushi Agrawal (Company Secretary)	0.03:1
Lalit Modi (Non-Executive Independent director)	NA
Priyanka Alwani (Non-Executive Independent director)	NA
Naresh Dutta Sharma (Non-Executive Independent director)	NA

2. The percentage increase in remuneration of each director, Chief Financial Officer, Company Secretary in the financial year 2025-26: 14.37%

3. The percentage increase in the median remuneration of employees in the financial year 2025-26: 11.20%

4. The number of permanent employees on the rolls of company: 16

5. Average percentile increase already made in the salaries of employees other than the managerial personnel in during the financial year 2025-26 and its comparison with the percentile increase in the managerial remuneration and justification on the basis of performance incentives, market Competitiveness, Talent Retention etc. There are no exceptional circumstances that have led to an increase in managerial remuneration during this period

6. Affirmation: We hereby confirm that the remuneration paid to Directors and employees are as per the remuneration policy of the company.

Information as per Rule 5(2) and Rule 5(3) of Chapter XIII, The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 - Statement of Employees in terms of remuneration drawn during the year is given below:

S No.	1	2	3	4
Name of Employee	**Vishal Garg**	**Anju Garg**	**Lakshya Gupta**	**Ayushi Agrawal**
Designation	Chairman & Managing Director	Whole time Director	Chief Financial officer	Company Secretary
Remuneration Received p.a. (In. Rs.)	12,00,000	12,00,000	3,60,000	90,000
Date of commencement of employment	17.04.1998	29.12.2000	19.06.2024	05.03.2024
Nature of employment	Whole Time	Whole Time	Whole Time	Whole Time

Qualification, expertise and Experience	B.com, and 26 Years' experience	B.A and Over 25 years' Experience in formal education.	Chartered Accountant And 3 Years' experience	M.Com Company Secretary and 9 years' experience
AGE	51	50	37	33
Last employmentby such employee before joining the Company	N.A.	N.A.	N.A.	YES
Percentage of equity shares heldby the employee in the Company	26.78	16.72	Nil	Nil
Employee is a relative of any director or manager	Yes, Spouse of Director Mrs Anju Garg	Yes, Spouse of Mr. Vishal Garg	No	No

For and on Behalf of Board of Director
Rukmani Devi Garg Agro Impex Ltd.

Place: Kota
Date: 31/07/2026

Sd/-

Anju Garg
Whole Time Director
DIN: **02061437**

Sd/-

Vishal Garg
Managing Director
DIN: 00840692

ATTENDANCE SLIP

Date: 01/09/2026

CIN: U24246RJ1998PLC014771
Name of the Company: Rukmani Devi Garg Agro Impex Limited
Registered office: Plot No.7, Bhamashah Mandi Anantpura, Kota (Rajasthan)-324005

Please fill Attendance Slip and hand it over at the entrance of the meeting venue.

Name	
Address	
DP ID*	
Client ID*	
Folio No.	
No. of shares held	

I certify that I am the registered shareholder/proxy for the registered shareholder of the Company.

I hereby record my presence at the 28th Annual General Meeting of the Company M/s Rukmani Devi Garg Agro Impex Limited held on Tuesday, 1st September, 2026 at 3.30 P.M (IST), at the registered office of the company situated at Plot No.7, Bhamashah Mandi Anantpura, Kota (Raj.)-324005

* Applicable for investors holding shares in electronic form.

____

Signature of Shareholder / Proxy

FORM OF PROXY

(Form MGT-11)

(Pursuant to section 105(6) of The Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014

CIN: U24246RJ1998PLC014771

Name of the Company: Rukmani Devi Garg Agro Impex Limited

Registered office: Plot No.7, Bhamashah Mandi Anantpura, Kota (Rajasthan)-324005

Name of the Member(s):	
Registered Address:	
E-mail ID:	
Folio No. / Client ID:	
DP ID:	

I/We, being the member(s) of ________________ shares of the Company, hereby appoint:

1. Name:____

Address: ______________________________________

Email ID:______________________________________

Signature: _____________________________________ or failing him;

2. Name:____

Address: ______________________________________

Email ID:______________________________________

Signature: _____________________________________ or failing him.

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 28th Annual General Meeting of the Company M/s Rukmani Devi Garg Agro Impex Limited held on Tuesday, 1st September, 2026 at 3.30 P.M (IST), at the registered office of the company situated at Plot No. 7, Bhamashah Mandi Anantpura, Kota (Raj.)-324005 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Particulars of Resolutions	Optional*	
		For	Against
ORDINARY BUSINESS			
1	Adoption of Standalone Financial Statement and reports thereon for the year ended March 31, 2026		
2	Adoption of Consolidated Financial Statement and reports thereon for the year ended March 31, 2026.		
3	Re-appoint Mrs. Anju Garg (DIN-02061437), Director retire by rotation		
SPECIAL BUSINESS			
1	Appointment of Mr. Ankur Garg as Non-Executive Independent Director.		
2	Appointment of M/s Bharat Rathore & Associates, Company Secretaries as Secretarial Auditor of the Company for 5 years term		
3	Revision of Utilization of Unutilized IPO Proceeds.		

Affix
Revenue
Stamp**

Signed this _______ day of September, 2026

Signature of shareholder____________________

Signature of Proxy holder(s) _________________

Note:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

** Kindly cancel the Revenue Stamp after affixing the same.

Form No. MGT-12

POLLING PAPER

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]		
Name of the Company	**:**	Rukmani Devi Garg Agro Impex Limited
Registered Office Address	**:**	P-7 Bhamashah Mandi Anantpura, Kota (Raj.)
CIN	**:**	U24246RJ1998PLC014771

BALLOT PAPER

Sr.No	Particulars	Details
1.	Name of the First name shareholder (in block letters)	
2	Postal address	
3.	Registered folio No. / Client ID no. (* Applicable to investors holding shares in dematerialized form	
4.	Class of Share	Equity

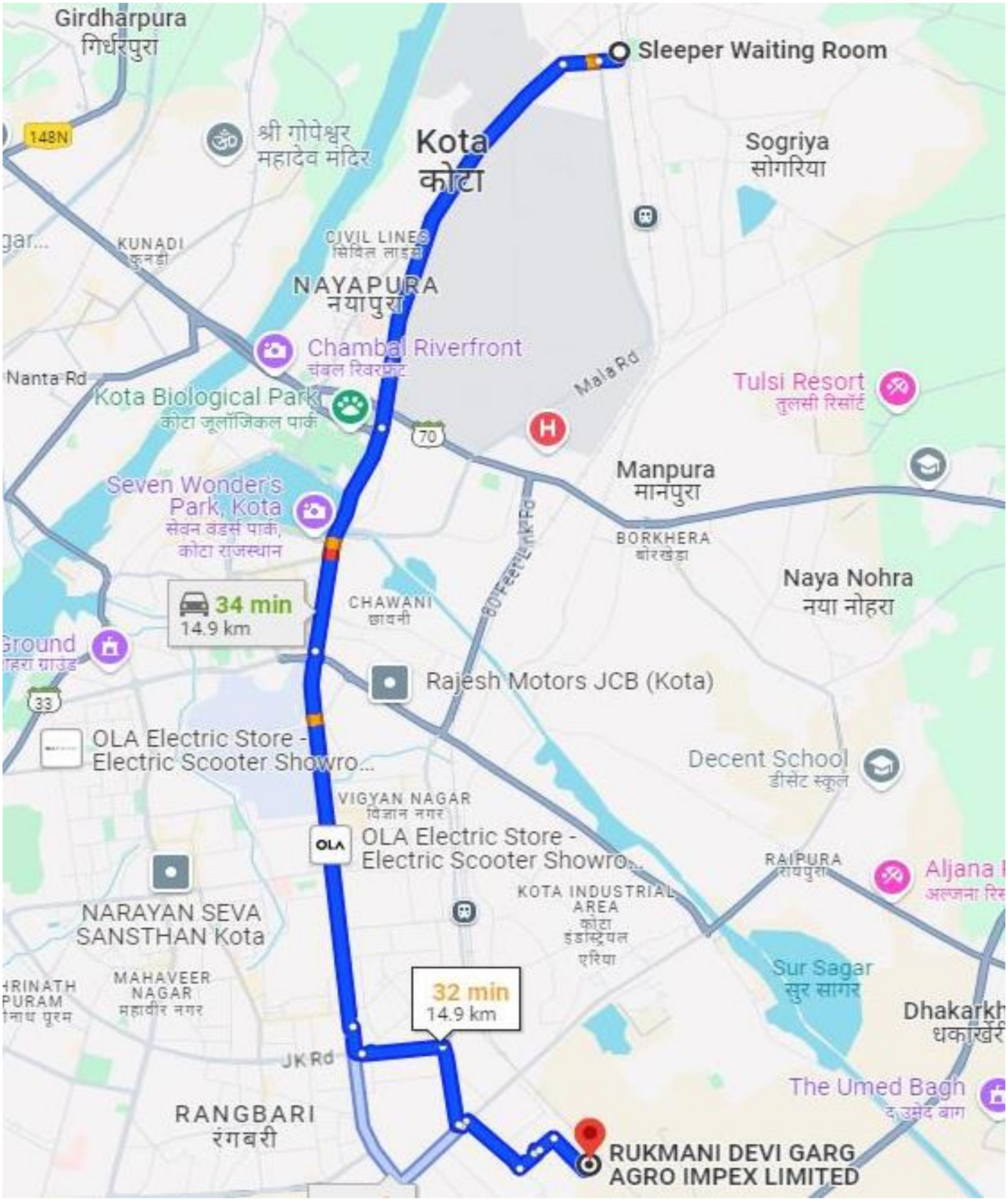
I hereby exercise my vote in respect of Ordinary /Special Resolution enumerated below by recoding my assent or dissent to the said resolution in the following manner:

Sr. No	Item No.	No. of shares held by me	I assent the Resolution (√)	I dissent from the resolution (√)
1	Adoption of Standalone Financial Statement and reports thereon for the year ended March 31, 2026			
2	Adoption of Consolidated Financial Statement and reports thereon for the year ended March 31, 2026			
3	Re-appoint Mrs. Anju Garg (DIN-02061437), Director retire by rotation			
4	Appointment of Mr. Ankur Garg as Non-Executive Independent Director.			
5	Appointment of M/s Bharat Rathore & Associates, Company Secretaries as Secretarial Auditor of the Company for 5 years term			
6	Revision of Utilization of Unutilized IPO Proceeds.			

Place : Date:	**Signature of the Shareholder(s)/ Proxy Holder.**

ROUTE MAP

PLOT NO. 7 BHAMASHAH MANDI ANANTPURA, KOTA -324005(RAJ.)



SARUPRIA SOMANI & ASSOCIATES
Chartered Accountants
Administrative Office:
“Shree Kalayanam” 50, Tagore Nagar,
Near Partani Hospital, Sector No. 4,
Hiran Magri, Udaipur - 313002
Ph. 8209079943 Mobile: 94141 56057
Email – dsomani@sarupriasomani.in,
somani74@rediffmail.com
Website – www.sarupriasomani.com

INDEPENDENT AUDITOR’S REPORT

TO THE SHAREHOLDERS OF
RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
KOTA (RAJASTHAN)

(I) Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **RUKMANI DEVI GARG AGRO IMPEX LIMITED. (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)** (“the Company”), which comprise the standalone balance sheet as at March 31st, 2026, the standalone statement of profit and loss, the standalone statement of cash flows for the year ended on that date and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as “the Standalone Financial Statements”).

In our opinion and to the best of our information and according to the explanations given to us, 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, (“AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the standalone of profits and its standalone cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Other Information - Board of Directors' Report

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact.

We 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 Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS as specified u/s 133 of the act and other accounting principles generally accepted in India. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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.

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

Auditor's Responsibilities for the Audit of Standalone Financial Statements

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

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

i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our 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.

ii) 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, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) 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.

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. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined which matters were of most significant in the audit of standalone financial statements of the current period and are, therefore, the key audit matters.

We describe these matters in our's auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

(II) Report on the Other Legal and Regulatory Requirements

(A) As required by Section 143(3) of the Act, based on our audit we report that:

i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

iii) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

iv) In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

v) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we report that company have an adequate internal control refer to our separate report in **Annexure-A**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial control over financial reporting.

vii) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

a) The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statement.

b) The Company has made provisions, as required under the applicable laws or Indian accounting standards for material foreseeable losses, if any, on long-term contracts including derivatives contracts;

c) There has been no delay in transferring amounts required to be transferred to the Investor Education and protection fund by the company during the year ended March 31st, 2026.

d) (i) The Management has represented that, to the best of its knowledge and belief, , 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, whether, 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;

(ii) The Management has represented, that, to the best of its knowledge and belief, 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, whether, 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; and

(iii) Based on the audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e) No dividend had been declared or paid during the period under consideration, hence our reporting with regard to compliance of provisions of section 123 of the Companies Act, 2013 is not applicable.

f) Based on our examination which included test checks, the company has used and accounting software for maintaining its books of account 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 audit trail feature being tampered with.

(B) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure -B**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(C) The Company has been paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

Sd/-

DEVENDRA KUMAR SOMANI
(PARTNER)
M. No.: 079558
UDIN: 26079558DSXNNU2199

Place: CAMP KOTA
Date: 15/05/2026

Annexure - A to the 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")

We have audited the internal financial controls over financial reporting of **RUKMANI DEVI GARG AGRO IMPEX LIMITED (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)** ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the period 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our 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 and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating

effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 standalone 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 standalone 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 standalone 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 our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to the standalone financial statements 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

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

Sd/-

DEVENDRA KUMAR SOMANI
(PARTNER)
M. No.: 079558
UDIN: 26079558DSXNNU2199

Place: CAMP KOTA
Date: 15/05/2026

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
Regd. Office: P-7 Bhamashah Mandi Kota, Rajasthan

Annexure - B to the Auditor's Report
(Referred to in paragraph (1) of our report of even date)

The Annexure referred to in Auditor's Report to the members of the company on the standalone financial statements of the Company for the year ended March 31, 2026, we report that:

(i). In respect of its fixed assets:

(a) The Company has maintained reasonable records showing full particulars, quantitative details and situation of Property, Plant and Equipment.
(b) The company has not have any Intangible Assets. Therefore, no reporting required.
(c) According to the information and explanation given to us by the management of the company, certain fixed assets of the company have been physically verified by the management during the year and no material discrepancies have been noticed on such verification. The periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.
(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
(e) No Revaluation has been made during the year on fixed assets.
(f) No Benami property held in the name of company, and according to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

(ii). In respect of its Inventories:

(a) As explained to us, the inventories were physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on physical verification. In respect of inventories of stores and spares, the Management has verification program with appropriate procedures designed to cover the items over a period of one year, which in our opinion, is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not material.

(b) During the year the company has availed working capital limit in excess of Rs. 5 crore against security of Inventory and other current assets.

a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.

b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.

(iii). In respect of Investments, loans and advances or guarantees:

(a) During the year the company has not any provided loans or advances to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:

a. The details of loans given are as under:

Sr. No.	Particular	Aggregate amount	Balance as on 31st March 2026
NIL			

b. Not Applicable

c. The T&C on which the loans and advances are provided are not prejudicial to the interest of the company.

d. The schedule of repayment of principal and payment of interest has been stipulated and the repayments are regular.

e. No amount is overdue with respect to loans given.

(b) As there is no overdue with respect to loans and advances. Hence, no renewal or reschedule of loan done.

(c) The Company has not given Advances for purchase of capital goods to certain suppliers and to others toward expenses in the general course of business.
Beside also advances to other corporates in the nature of loans, or advances attracting provisions of Section 185/186 of the Companies Act, 2013.

(iv). In respect of Loan or guarantees and investments u/s 185 and 186:

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investment and providing guarantees and securities as applicable.

(v). Acceptance of Deposits

The Company has not accepted deposits during the year and does not have any unclaimed deposit as at 31st March 2026 attracting the provisions of section 73 to 76 of the Companies Act 2013.

(vi). Maintenance of Cost records

We have been informed by the management that the maintenance of cost records of company has not been maintained at company level. Maintenance of cost records has been specified by the central government under section 148(1) of the 2013 Act and the company is not required to maintain the cost records as per the provisions specified in Companies (Cost Records and audit Rules) 2014 during the year under consideration.

(vii). In respect of Statutory dues

The Company has generally regular in depositing with appropriate authorities undisputed statutory dues, including, Income tax, Goods and Service tax, provident fund, employees state insurance, and other material statutory dues as may be applicable to it from time to time.

According to the information and explanation given to us, there was no undisputed amount payable in respect of such statutory dues as may be applicable to it from time to time. According to the information and explanation given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31st March 2026 for a period of more than six months from the date they become payable. However, in below cases are pending before respective authorities:

Name of the Statue	Nature of Dues	Amount (Rs.)	Period to which Amount relates	Forum where dispute is pending	Re-marks, if any
Income Tax Department	TDS Demand	73260.00	2017-18	CIT Appeals (TDS)	--
Income Tax Department`	TDS Demand	75,980,.00	2015-14	CIT Appeals (TDS)	--
Income Tax Department	Income Tax	2,54,910.00	2022-23	CIT (Appeals)	--

(viii). Unrecorded or Undisclosed transaction:

According to the information and explanations given to us, there was no transaction found unrecorded in the books of accounts of the company which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

(ix). Default in repayment of loans or willful defaulter:

(a) As observed by us and as per the information and explanations given by the management, that the company has not defaulted in repayment of dues to Financial Institution or banking Companies.

(b) According to the information and explanations given to us and on the basis of audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanation given to us, the company has utilized the money obtained by way of working capital term loans during the year for the purposes for which they were obtained.

(d) As observed by us and as per the information and explanations given by the management, we report that no funds raised on short-term basis have been used for long-term purposes by the company

(e) The Company does not have taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures is not applicable for the company

(f) The Company does not have raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and default in repayment of such loans raised is not applicable for the company.

(x). Initial Public offer or preferential allotments:

a) According to the information and explanations given to us and the procedures performed by us and on overall examination of standalone financial statements of the company, we report that moneys raised by way of initial public offer during the year were applied for the purposes for which those are raised.

b) According to the information and explanations given to us and the procedures performed by us and on overall examination of standalone financial statements of the company, we report that the company has not raised any funds by way of preferential allotment or private placement of shares or convertible debentures.

(xi). Frauds:

(a) During the course of our examination of books and records of the company, carried out in accordance with the generally accepting auditing practices in India and according to the information and explanations given to us, we neither come across any instance of fraud on or by the company, noticed or reported during the year, nor we have been informed of such case by the management.

(b) To the best of our knowledge and information and explanations given to us, no instance of fraud reportable 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 us, there was no whistler-blower complaints received during the year by the company.

(xii). Nidhi Companies:

The company is not covered under the provisions applicable to Nidhi Companies.

(xiii). Related party transactions:

According to the information and explanation, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 wherever applicable and the details have been disclosed in Financial Statements etc., as required by the applicable accounting standards.

(xiv). Internal Audit system

In our opinion, the Company has an adequate internal audit system commensurate with the size and nature of its business.

We have considered, the internal audit reports issued during the year and till the date of the audit Report covering period upto 31st March, 2026.

(xv). Non-Cash transactions:

According to the information and explanation, given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of Companies Act, 2013 are not applicable to the company.

(xvi). NBFC Companies:

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(xvii). Profit/Loss making companies:

The company is generally profit-making company and there was no cash loss in last financial year also.

(xviii). Resignation of statutory Auditors:

There being no resignation of the statutory auditors during the year, this clause is not applicable.

(xix). Material uncertainty and financial ratio analysis:

According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exist as on the date of the audit report that 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. We, however, state that this is not an assurance to the future viability of the company. We 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). Corporate Social Responsibilities:

There are no unspent amounts towards Corporate Social Responsibility (CSR) that are required to be transferred to a fund specified in Schedule VII to the Act or to special account, in compliance with Section 135(5) and 135(6) of the Act. Accordingly reporting under this clause is not applicable.

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 010674C

Sd/-

PLACE: CAMP KOTA
DATE: 15/05/2026

DEVENDRA KUMAR SOMANI
(PARTNER)
M. NO.: 079558
UDIN: 26079558DSXNNU2199

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
P-7 Bhamashah Mandi Kota, Rajasthan
CIN-U24246RJ1998PLC014771

BALANCE SHEET AS ON 31.03.2026

All amounts Rs. in lakhs, unless otherwise stated)

	Particulars	Note No.	As at 31 March, 2026	As at 31st March, 2025
			Amount	Amount
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	887.60	650.00
	(b) Reserves and surplus	2	5,350.02	2,590.49
			6,237.62	**3,240.49**
2	**Share application money pending allotment**		-	-
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	88.07	175.50
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions	4	12.93	-
			101.00	**175.50**
4	**Current liabilities**			
	(a) Short-term borrowings	5	1,134.31	4,745.87
	(b) Trade payables	6	154.11	2,102.92
	(c) Other current liabilities	7	25.11	546.25
	(d) Short-term provisions	8	314.30	267.57
			1,627.83	**7,662.61**
	TOTAL		**7,966.45**	**11,078.60**
B	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant & Equipment and Intangible Assets			
	(i) Property Plant & Equipment	9	605.03	600.53
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
			605.03	**600.53**
	(b) Non-current investments	10	119.69	17.93
	(c) Deferred tax assets (net)		21.93	17.24
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets	11	4.50	0.90
			146.12	**36.07**
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories	12	4,557.13	4,179.33
	(c) Trade receivables	13	2,244.29	5,882.40
	(d) Cash and cash equivalents	14	19.09	1.88
	(e) Short-term loans and advances	15	2.12	51.00
	(f) Other current assets	16	392.67	327.39
			7,215.30	**10,442.00**
	TOTAL		**7,966.45**	**11,078.60**
	See accompanying notes forming part of the financial statements			

The accompaying notes 1 to 24 are an integral part of the financial statement
For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES	**IN TERMS OF OUR REPORT OF EVEN DATE**	
CHARTERED ACCOUNTANTS	**RUKMANI DEVI GARG AGRO IMPEX LIMITED**	
FRN : 010674C		
Sd/-	**Sd/-**	**Sd/-**
(DEVENDRA KUMAR SOMANI)	**VISHAL GARG**	**ANJU GARG**
PARTNER	**(Managing Director)**	**(Whole Time Director)**
M.NO.: 079558	**DIN: 00840692**	**DIN: 02061437**
	Sd/-	**Sd/-**
Place: KOTA	**AYUSHI AGRAWAL**	**NARENDRA KUMAR RATHORE**
Date: 15/05/2026	**(COMPANY SECRETARY)**	**(CHIEF FINANCIAL OFFICER)**
UDIN: 26079558DSXNNU2199	**M.NO: A48756**	**DIN: 09420255**

RUKMANI DEVI GARG AGRO IMPEX LIMITED

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

P-7 Bhamashah Mandi, Kota, Rajasthan

CIN-U24246RJ1998PLC014771

Statement of Profit and Loss For the Period Ended 31.03.2026

All amounts Rs. in lakhs, unless otherwise stated)

	Particulars	Note No.	For the year ended 31/03/2026 Amount	For the year ended 31/03/2025 Amount
A	**CONTINUING OPERATIONS**			
1	Revenue from operations (gross)	17	46,052.85	32,699.50
	Less: Exsice Duity		-	-
	Revenue from operations (net)		**46,052.85**	**32,699.50**
2	Other income	18	18.73	32.82
3	**Total Income (1+2)**		**46,071.59**	**32,732.32**
4	**Expenses**			
	Cost of Material consumed	19	12,107.07	11,621.41
	Purchase of Stock in Trade	20	32,514.02	21,119.25
	Changes in inventories of Finished Goods, Work in Progress, and Stock in Trade	20	(249.02)	(1,538.84)
	Employee Benefit Expenses	21	94.31	66.10
	Finance Exp.	22	254.82	251.71
	Depreciation And Amortization Exp.	23	27.43	21.86
	Other Exp.	24	131.91	167.54
	Total expenses		**44,880.55**	**31,709.04**
5	**Profit / (Loss) before exceptional and extraordinary**		**1,191.04**	**1,023.29**
6	Exceptional Items		-	-
7	**Profit before extraordinary Items and tax**		**1,191.04**	**1,023.29**
8	Extra Ordinary Items		-	-
9	**Profit / (Loss) before tax (7 $\pm$ 8)**		**1,191.04**	**1,023.29**
10	**Tax expense:**	.		
	(a) Current tax expense for current year		307.21	267.57
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		0.01	(3.81)
	(d) Net current tax expense		307.22	263.75
	(e) Deferred tax		(4.68)	2.08
			302.53	**265.84**
11	**Profit / (Loss) for the period from continuing operations**		**888.51**	**757.45**
12	Profit and loss from discontinuing operations		-	-
13	**Tax Expense of discontinuing operations**		-	-
14	**Profit & Loss from discontinuing operations (after tax)**		-	-
15	**Profit (Loss) for the Period (11+14)**		**888.51**	**757.45**
16	**Earning Per Equity Share**			
	(1) Basic		10.01	11.65
	(2) Diluted		-	-

The accompaying notes 1 to 24 are an integral part of the financial statement

For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 010674C

IN TERMS OF OUR REPORT OF EVEN DATE
RUKMANI DEVI GARG AGRO IMPEX LIMITED

Sd/-
(DEVENDRA KUMAR SOMANI)
PARTNER
M.NO.: 079558

Sd/-
VISHAL GARG
(Managing Director)
DIN: 00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN: 02061437

Place: KOTA
Date: 15/05/2026
UDIN: 26079558DSXNNU2199

Sd/-
AYUSHI AGRAWAL
(COMPANY SECRETARY)
M.NO: A48756

Sd/-
NARENDRA KUMAR RATHORE
(CHIEF FINANCIAL OFFICER)
DIN: 09420255

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
P-7 Bhamashah Mandi Kota
CIN-U24246RJ1998PLC014771

CASH FLOW STATEMENT

All amounts Rs. in lakhs, unless otherwise stated)

Particulars	As on 31.03.2026		As on 31.03.2025	
	Details	Amount	Details	Amount
1.Cash Flow From Operating Activities				
Net Profit before tax		1,191.04		1,023.29
Add:- (i) Depreciation & Amortisation Expenses	27.43		21.86	
Less:-(ii) Interest received	(3.83)		(6.42)	
Add:-(iii) Interest/Financial Expenses	245.22		241.01	
Add: (iv) Provision for Gratuity	20.02		-	
	288.84		**256.45**	
Cash from Operating Activities before changes in Working Capital		**1,479.88**		**1,279.74**
Changes in Working Capital				
- Inventories	(377.81)		(1,553.93)	
- Debtors	3,638.11		(3,808.39)	
- Loans & Advances	48.88		(49.72)	
- Other Currnt Assets	(65.28)		(94.89)	
- Creditors	(1,948.81)		2,086.02	
- Other Current liablities	(521.14)		337.12	
	773.95		**(3,083.80)**	
Cash Generated from Operating Activities	**2,253.84**		**(1,804.06)**	
Less:- Tax paid	267.58		160.37	
	267.58	**1,986.26**	**160.37**	**(1,964.43)**
2. Cash Flow From Investing Activities				
Less:- Fixed Assets Purchased (incl. CWIP)	(31.93)		(41.28)	
Add : Fixed Assets Sold (net of Dep. Written back)	-		-	
Less:- Investments Purchased	(101.76)		(0.32)	
Less:-NSDL Security Deposit	-		(0.45)	
Less:-BSE Security Deposit	(3.60)		-	
Add:- Interest received	3.83		6.42	
Net Cash Inflow from Investing Activities	**(133.47)**	**(133.47)**	**(35.63)**	**(35.63)**
3. Cash Flow From Financing Activities				
Add:- (i) Increase in Short term Borrowings	-		2,403.39	
(ii) Decrease in Capital Investment Subsidy	-		-	
Add:- (i) Proceeds From Issuance of Equity Share Capital	237.60			
(ii) Proceeds From Securities Premium (Net of IPO Expenses)	1,871.03			
Less:- (i) Interest paid	(245.22)		(241.01)	
(ii) Decrease in Long term Borrowings	(87.43)		(166.43)	
(iii) Decrease in Short term Borrowings	(3,611.56)			
Net Cash Outflow from Financing Activities	**(1,835.59)**	**(1,835.59)**	**1,995.95**	**1,995.95**
Net Increase/ (Decrease) in Cash & Cash Equivalents		**17.20**		**(4.11)**
Cash & Cash Equivalents (Opening Balance)		**1.88**		**5.99**
		19.09		**1.88**
Cash & Cash Equivalents (Closing Balance)		**19.09**		**1.88**

The accompaying notes 1 to 24 are an integral part of the financial statement
For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 010674C

Sd/-
(DEVENDRA KUMAR SOMANI)
PARTNER
M.NO.: 079558

IN TERMS OF OUR REPORT OF EVEN DATE
RUKMANI DEVI GARG AGRO IMPEX LIMITED

Sd/-	**Sd/-**
VISHAL GARG	**ANJU GARG**
(Managing Director)	**(Whole Time Director)**
DIN: 00840692	**DIN: 02061437**
Sd/-	**Sd/-**
AYUSHI AGRAWAL	**NARENDRA KUMAR RATHORE**
(COMPANY SECRETARY)	**(CHIEF FINANCIAL OFFICER)**
M.NO: A48756	**DIN: 09420255**

Place: KOTA
Date: 15/05/2026
UDIN: 26079558DSXNNU2199

RUKMANI DEVI GARG AGRO IMPEX LIMITED

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2026

NOTE: 1 (I)SHARE CAPITAL

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Share Capital				
Equity shares of Rs. 10/- each	110.00	1,100.00	110.00	1,100.00
(b) Issued Share Capital				
(Equity shares of 10 each fully paid up in Cash)	65.00	650.00	65.00	650.00
(No of shares 65,00,000 of Rs 10 Each)				
(Equity shares of 10 each fully paid up in Cash)				
(No of shares 23,76,000 of Rs 10 Each)	23.76	237.60	-	-
(c) Subscribed and Paid up capital				
Equity shares of 10 each fully paid up	88.76	887.60	65.00	650.00
Total	**88.76**	**887.60**	**65.00**	**650.00**

NOTE: 1(II) RECONCILATION STATEMENT

Reconcilation of No. of shares and Amount Outstanding at the begnning and at the end of the reporting period:

PARTICULARS	Equity Shares	
	Number	Amount
EQUITY SHARES WITH VOTING RIGHTS		
No. Of Share Outstanding at the begning of the period as on 01.04.2025	65.00	650.00
No.of Shares issued during the period ending on 31st March, 2026 (Equity share capital raised through IPO)	23.76	237.60
No. Of Share Outstanding at the ending of the period as on 31.03.2026	**88.76**	**887.60**

NOTE: 1 (III) DETAIL OF SHARE HOLDING
Detail of Share Holders holding More then 5% shares as at 31st March, 2026 is set out below

Name of Shareholder	As at 31 March, 2026		As at 31 March, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vishal Garg	23.77	26.78%	23.77	36.57%
Anju Garg	14.84	16.72%	14.84	22.83%
RDG Capital Private Limited (Previously knowned as Lassiez Advissory Private Limited)	26.39	29.73%	26.39	40.60%
Total	**64.99**	**73.23%**	**64.99**	**100.00%**

NOTE: 1 (IV) DETAIL OF Promoter Contribution
Shares held by promotes at the end of the Year

Promoter's Name	No. of Shares	% of Total Shares	% Change duing the year
ANJU GARG	14.84	16.71%	(0.06)
VISHAL GARG	23.77	26.78%	(0.10)
Shri Vishal Garg & Sons HUF	0.0050	0.01%	(0.23)
Indian Warehousing Corporation Limited	0.0010	0.00%	(0.41)
Glod Shine Comtrade Private Limited	0.0010	0.00%	(1.00)
RDG Proteins Limited	0.0010	0.00%	0.00
RDG Capital Private Limited (Previously knowned as Lassiez Advissory Private Limited)	26.39	29.73%	(0.11)
Total	**65.00**	**73.23%**	**(1.90)**

NOTE 2: RESERVE AND SURPLUS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
(A) SECURITY PREMIUM ACCOUNT		
Balance Brougt forward From Previous Year	752.85	752.85
Add: Raised during the year on Shares issued during the Year	2,114.64	-
Less: IPO Expenses	243.61	-
Closing balance	**2,623.88**	**752.85**
(B) SURPLUS (Profit & Loss A/c)		
Balance Brougt forward From Previous Year	1,837.64	1,080.19
Add: Profit for the Period	888.51	757.45
Add: Transfer From income tax	-	-
	2,726.15	**1,837.64**
Total (A+B+C)	**5,350.02**	**2,590.49**

NON CURRENT LIABLITIES

NOTE: 3 LONG TERM LOANS & BORROWING

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
HDFC GECL Loan A/c***452096879	-	0.17
HDFC GECL Loan A/c***452158045	88.07	175.33
Total	**88.07**	**175.50**

NOTE: 4 LONG TERM PROVISIONS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Gratuity		
Opening Balance	-	-
Provision made during the year	12.93	-
Less: Paid	-	-
	12.93	**-**
Total	**12.93**	**-**

CURRENT LIABLITIES

NOTE: 5 SHORT TERM BORROWINGS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
From Banks (Secured Loans)		
HDFC Bank Ltd. OD A/c***	1,134.31	4,161.47
HDFC Baank Ltd - Stock Pledge Funding	-	584.40
Total	**1,134.31**	**4,745.87**

***** HDFC Ltd overdraft facility and GECL loan secured by**

PRIMARY SECURITY-

Hypothecation of by way of first and exclusive charges on all present & future current Assets inclusive of all Stocks & Book Debts.

COLLATRAL SECURITY-

Equitable Mortgage of the -

Residential Property (Owner name:- Shri Vishal Garg and Smt Anju Garg.) worth Rs.600.48 Lakhs Located at .No 42 , Vallabh Nagar, Scheme Kota.

Commercial Property (Owner name:- M/s Vishal & Co.) worth Rs. 81.40 Lakhs located at P-7, Seth Bhamashah Krishi Mandi, Kota.

Industrial Property (Owner name:- M/s Rukmani Devi Garg Agro Impex Ltd) worth Rs. 550.45 Lakhs Located at F-378, IPIA, opp Bhahmashah Mandi entrance gate- Kota.

Commercial Property (Owner name:- Rukmani Devi Garg Agro impex Ltd.) worth Rs. 77.40 Lakhs located at P-26, Seth Bhamashah Krishi Mandi,Kota

Shop worth Rs. 39.00 Lakhs located Plot No. 12 Itawa, krishi upaj Mandi samiti Itawa 'Owner name:- (M/s Rukmani Devi Garg Agro Impex Ltd)

Plot No. J-375 (G) , IPIA , Kota belonging to M/s Rukmani Devi Agro Impex Ltd.worth Rs. 80.00 Lakhs

Shop worth Rs. 135.90 Lakhs located Plot No. 36 Baran, krishi upaj Mandi samiti Baran

NOTE : 6 - TRADE PAYABLE

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Trade Payables	133.19	2,098.31
Sundry Brokers	18.20	4.61
Expenses of Freight	2.72	-
Total	**154.11**	**2,102.92**

Age wise detail as under	Outstanding for following periods from due date of payment				
Particulars	**upto 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	-	-	-	-	-
(ii) Others	154.11	-	-	-	154.11
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	**154.11**	**-**	**-**	**-**	**154.11**

NOTE:7 - OTHER CURRENT LIABLITIES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Current Liabilities & Payables		
Advance From Customers for Goods	-	530.00
Sundry Creditors For Expenses	13.66	4.11
TDS Wrongly Booked	0.16	-
Staff Payables	2.44	2.63
(A)	**16.26**	**536.74**
Duties & Taxes		
Duties & Taxes	8.85	9.51
(B)	**8.85**	**9.51**
Total (A+B)	**25.11**	**546.25**

NOTE: 8 SHORT TERM PROVISIONS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Other Provisions		
Provision For Income Tax		
Opening Balance	267.57	164.18
Provision made during the year	307.21	267.57
Less: Income Tax Paid	267.57	164.18
Total (A)	**307.21**	**267.57**
Provision For Employee Benefit		
Gratuity		
Opening Balance	-	-
Provision made during the year	7.09	-
Less: Paid	-	-
Total (B)	**7.09**	**-**
Total (A+B)	**314.30**	**267.57**

NOTE: 10 NON CURRENT INVESTMENT

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Investment in Equity Shares (carried at Cost)		
RDG Green Energy Private Limited (Subsidary Company)	10.00	10.00
Other Non Current Investment (carried at Cost)		
Fixed Deposits Receipts with Bank	107.30	5.53
RBI Gold Bond	2.40	2.40
Total	**119.69**	**17.93**

NOTE :11 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Security - Central Depository Services Ltd (CDSL)	0.45	0.45
Security - National Depository Services Ltd (NDSL)	0.45	0.45
Security - BSE Lisitng Fee	3.60	-
Total	**4.50**	**0.90**

NOTE :12 - INVENTORIES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
STOCK IN TRADE		
Closing stock		
Traded Goods		
Bardana	37.13	33.92
Bopp Bag	17.44	32.88
Channa	-	857.36
Dhan	11.07	22.99
Makka	470.84	483.17
Mustard	2,745.65	2,356.97
Soyabean	27.07	330.96
Wheat	1,058.08	-
Total (A)	**4,367.26**	**4,118.25**
Wheat Sortex	189.87	61.08
Total(B)	**189.87**	**61.08**
Total (A+B)	**4,557.13**	**4,179.33**

NOTE :13 - TRADE RECEIVABLE

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Unsecured , Considered Good		
Trade Receivables (More than 6 months)		
Manufacturing	5.33	5.33
Trading	-	-
	-	-
Trade Receivables (Less than 6 Months)	-	-
Manufacturing	177.36	244.23
Trading	2,061.60	5,632.84
Total	**2,244.29**	**5,882.40**

Age wise detail as under	Outstanding for following periods from due date of payment				
Particlars	**6 month - 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade Receivables - Considered Good	2,231.66	7.30	-	-	2,238.96
Manufacturing	170.05	7.30	-	-	177.36
Trading	2,061.60	-	-	-	2,061.60
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-
Manufacturing	-	-	-		-
Trading	-	-	-	-	-
(iii) Disputed Trade Reciveables - Considered Good	-	-	-	-	-
Manufacturing	-	-	-	-	-
Trading	-	-	-	-	-
(iv) Disputed Trade Receiveables - Considered Doubtful	-	-	-	5.33	5.33
Manufacturing	-	-	-	5.33	5.33
Trading	-	-	-	-	-
Total	**2,231.66**	**7.30**	**-**	**5.33**	**2,244.29**

NOTE :14 - CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
a) CASH IN HAND	3.95	1.50
TOTAL (A)	**3.95**	**1.50**
B) BALANCE WITH BANKS (SCHEDULED BANKS)	15.14	0.38
TOTAL (B)	**15.14**	**0.38**
TOTAL (A+B)	**19.09**	**1.88**

NOTE :15 SHORT TERM LOANS & ADVANCES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Loans to Related Parties	-	-
Kosoco Hybrid & Research Private Limited	-	51.00
Advances For Expenses	2.12	-
Total	**2.12**	**51.00**

NOTE :16 OTHER CURRENT ASSETS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Security KUMS, Itawa	0.10	0.10
Security JVVNL (J-375)	0.60	0.60
Income Tax Appeals	0.01	0.01
Income Tax Refund (A.Y.2023-24)	-	-
Income Tax Refund Net	1.42	-
Advance Tax	223.00	223.00
Rake Indents Security A/c	10.00	21.00
TDS Receivable	42.02	23.78
TDS Appeals	0.52	0.52
TCS Receivable	0.05	0.31
GST Refundable	-	-
CGST	52.05	17.05
SGST	61.34	43.27
IGST	1.55	(2.26)
Total	**392.67**	**327.39**

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2026

NOTE : 17 REVENUE FROM OPERATION

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Sales of Products		
A. Manufacturing of Goods	13,058.00	12,400.35
B. Trading of Goods	32,994.86	20,299.15
	46,052.85	**32,699.50**
A. Manufacturing of Goods	**13,058.00**	**12,400.35**
A.1. Wheat - Sharbatti Brand	-	-
A.2. Wheat - Taj Mahal Brand	-	-
A.3. Wheat - Happy Faimly Brand	-	-
A.4. MILL Quality	-	-
A.5. By-product	-	-
Total (A)	**13,058.00**	**12,400.35**
B. Trading of Goods		
B.1, Bardana	15.20	16.43
B.2. Channa	1,200.76	749.26
B.3. Dhan	49.26	1.01
B.4. Wheat	25,579.70	11,448.94
B.5. Mustared	5,112.87	5,753.52
B.6. Dhaniya	-	0.25
B.7.Makka	11.99	390.88
B.8. Mustard Oil	-	62.34
B.9. Soyabean	1,025.09	1,751.00
B.10. Mustrad DOC	-	125.53
Total (B)	**32,994.86**	**20,299.15**
Grand Total	**46,052.85**	**32,699.50**

NOTE :18 OTHER INCOME

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Storage Charges	3.68	22.62
Interest Received	3.83	6.42
Discount	-	1.01
Rounded Off	-	0.02
Agri Product Processing Services	4.96	2.76
Sauda Settlement Income	6.26	-
Total	**18.73**	**32.82**

NOTE :19 Cost of Material Consumed

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Production	12,235.86	11,636.51
Add: Opening stock	61.08	45.99
Less: Closing stock	189.87	61.08
Total	**12,107.07**	**11,621.41**

NOTE : 20 PURCHASE OF STOCK IN TRADE

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Purchase		
Bardana	178.27	169.58
Bopp Bag	61.78	79.67
Channa	343.40	1,488.22
Dhan	33.37	18.24
Dhaniya	-	0.13
Makka	0.57	868.81
Mustard Deoiled Cake	-	127.92
Mustard Oil Pungent	-	61.15
Mustard	5,270.78	6,448.41
Wheat	25,945.42	10,933.84
Soyabean	680.43	923.28
Purchase of Stock in Trade (A)	**32,514.02**	**21,119.25**
Changes in inventory of Stock in Trade		
Closing stock		
Bardana	37.13	33.92
Bopp Bag	17.44	32.88
Dhan	11.07	22.99
Channa	-	857.36
Makka	470.84	483.17
Mustard	2,745.65	2,356.97
Soyabean	27.07	330.96
Wheat	1,058.08	-
	4,367.26	**4,118.25**
Opening stock		
Bardana	33.92	43.00
Bopp Bag	32.88	27.43
Mustard	2,356.97	1,318.22
Soyabean	330.96	1,118.86
Dhan	22.99	7.20
Dhaniya	-	0.15
Chana	857.36	-
Makka	483.17	-
Wheat	-	64.55
	4,118.25	**2,579.41**
Changes in inventory of Stock in Trade (B)	**(249.02)**	**(1,538.84)**
GRAND TOTAL (A+B)	**32,265.01**	**19,580.42**

NOTE : 21 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Salary Expenses	46.32	43.90
Staff Welfare Expenses	2.57	-
Salary to Whole time Directors	24.00	21.20
Independent Directors Remuneration	1.40	1.00
Gratuity Expenses	20.02	-
Total	**94.31**	**66.10**

NOTE :22 FINANCE EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Bank Charges	9.60	10.71
Interest Expenses	245.22	241.01
Total	**254.82**	**251.71**

NOTE : 23 DEPRECIATION & AMORTIZATION EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Depreciation Exp.	27.43	21.86
Total	**27.43**	**21.86**

NOTE : 24 OTHER EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Direct Expenses	21.31	23.27
Indirect Expenses		
Advertisement Expenses	3.95	1.02
BSE Exchange Fee	1.10	0.50
Bad Debts	-	11.36
Computer Expenses	0.02	-
Consultancy Fees	1.93	-
Convenyance & Travelling	1.13	0.79
CSR Expenditure	12.59	5.92
Dalali Exp	11.32	10.14
Danage Expenses	0.29	0.52
Dematerialisation Expense	0.94	0.99
Discount	0.22	-
Donation	0.10	-
Electricity Expenses (Office and Godown)	2.62	3.98
Fumigation Expenses	4.79	2.29
Godown Rent	1.04	4.09
GST Demand	1.12	35.85
GST ITC Reversal	15.05	9.93
Insurance Expenses	11.08	4.52
Interest on Income Tax	3.73	5.51
Interest on TDS	0.16	0.02
Legal & Professional Fees	4.30	2.29
Postage & Courier	0.02	0.07
Printing & Stationery	0.30	0.52
Repair & Maintenance	16.45	11.85
RIICO Lease Service Charges	-	2.45
ROC Expenses	0.26	4.80
Round Off	0.02	-
Shop & Office Exp.	7.58	4.28
Software Expenses	1.36	0.27
TDS Demand	0.22	0.06
Tea & Refreshment Expenses	0.38	-
Telephone & Mobile Expenses	0.44	0.80
Vat Demand	-	1.60
Vehicle & Conveyance Exp	0.32	11.03
Water Expenses	0.23	-
Welcome Expenses	0.37	0.45
	-	-
Payment to Auditors	-	-
Audit Fees	1.02	5.87
Internal Audit Fees	4.15	-
Taxations Matters	-	0.50
Other Services	-	0.02
	110.60	**144.27**
Total	**131.91**	**167.54**

NOTE: 9(1) FIXED ASSETS

M/S RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
Computation of Depriciation as per Income Tax Act, 1961

Particulars	W.D.V as	Additions		Deletions	Subsidy Received	Rate of Dep.	Dep.	Additional Dep.	Total Dep.	WDV as on 31.03.2026
	on 01.04.2025	>180 Days	<180 Days							
COMPUTER										
COMPUTER	0.78	-	-	-	-	40%	0.31	-	0.31	0.47
Busy	0.13	-	-	-	-	40%	0.05	-	0.05	0.08
	0.00									
VEHICLE	0.00									
Motor Cycle	0.22	-	-	-	-	15%	0.03	-	0.03	0.19
Car I-10	0.11	-	-	-	-	15%	0.02	-	0.02	0.10
Car Skoda (New)	5.08	-	-	-	-	15%	0.76	-	0.76	4.32
Car Skoda	2.34	-	-	-	-	15%	0.35	-	0.35	1.99
Car Landrover	15.16	-	-	-	-	15%	2.27	-	2.27	12.89
Car Honda City	9.21	-	-	-	-	15%	1.38	-	1.38	7.83
Car Honda city	2.35	-	-	-	-	15%	0.35	-	0.35	2.00
INNOVA HYCROSS HYBRID ZX-RJ20UE3456	33.20	-	-	-	-	15%	4.98	-	4.98	28.22
FURNITURE & FIXTURES										
Furniture	4.50	-	-	-	-	10%	0.45	-	0.45	4.05
Kanta Baat	0.01	-	-	-	-	15%	0.00	-	0.00	0.01
OFFICE EQUIPMENT										
Office Equipment	0.00	-	1.37	-	-	15%	0.10	-	0.10	1.27
PLANT & MACHINERY										
Camera	0.20	-	-	-	-	15%	0.03	-	0.03	0.17
Air Conditioner	1.42	0.35	-	-	-	15%	0.27	-	0.27	1.51
Power Inverter	1.30	-	-	-	-	15%	0.19	-	0.19	1.10
Mobile Phone	1.03	-	0.18	-	-	15%	0.17	-	0.17	1.04
EPBAX Sustem	0.01	-	-	-	-	15%	0.00	-	0.00	0.00
Solar Power Plant	0.21	-	30.03	-	-	40%	6.09	-	6.09	24.15
Godrej Safe	0.03	-	-	-	-	15%	0.00	-	0.00	0.02
Plant & Machinery, Haripura, Baran	1.45	-	-	-	-	15%	0.22	-	0.22	1.24
Plant & Machinery G-389, IPIA,Kota	1.49	-	-	-	-	15%	0.22	-	0.22	1.26
Plant & Machinery F-378 IPIA,Kota	0.93	-	-	-	-	15%	0.14	-	0.14	0.79
Plant & Machinery J-375, IPIA,Kota	62.04	-	-	-	-	15%	9.31	-	9.31	52.73
Deisel Generator	2.36	-	-	-	-	15%	0.35	-	0.35	2.01
Weighbridge	1.48	-	-	-	-	15%	0.22	-	0.22	1.26
Cash Counting Machine	0.06	-	-	-	-	15%	0.01	-	0.01	0.05
	0.00									
BUILDING	0.00									
Industrial(Godown) Buidling G-389 IPIA.Kota	0.21	-	-	-	-	10%	0.02	-	0.02	0.18
Industrial(Godown) Building F-378 IPIA,Kota	16.83	-	-	-	-	10%	1.68	-	1.68	15.15
Industrial (Godown) Buidling Haripura, Baran	38.96	-	-	-	-	10%	3.90	-	3.90	35.06
Industrial Godown Building J-375, Ipia, Kota	14.98	-	-	-	-	10%	1.50	-	1.50	13.48
Construction At P-26 Shop	3.00	-	-	-	-	10%	0.30	-	0.30	2.70
Shop P-26 ,Bhamashah Mandi,Kota	16.86	-	-	-	-	0%	-	-	-	16.86
Plot No 12-Krishi upaj mandi	16.38	-	-	-	-	0%	-	-	-	16.38
Shop at Baran	38.12	-	-	-	-	0%	-	-	-	38.12
Construction At Dahara	77.98	-	-	-	-	0%	-	-	-	77.98
	0.00									
INDUSTRIAL LAND	0.00						-			
Industrial Land, Haripura,Baran	14.88	-	-	-	-	0%	-	-	-	14.88
Industrial Plot F-378 IPIA, Kota	17.18	-	-	-	-	0%	-	-	-	17.18
Industrial Plot J-375 IPIA, Kota	13.73	-	-	-	-	0%	-	-	-	13.73
Industrial Plot G-389 (B)IPIA, Kota	5.36	-	-	-	-	0%	-	-	-	5.36
Industrial Plot (Dhakad Khedi)	15.53	-	-	-	-	0%	-	-	-	15.53
Industrial Land At Dahara KH. 425/191	33.36	-	-	-	-	0%	-	-	-	33.36
Industrial Land At Dahara KH. 426/191	45.90	-	-	-	-	0%	-	-	-	45.90
Industrial Land At Dahara KH. 191/1	16.84	-	-	-	-	0%	-	-	-	16.84
Industrial Land At Dahara KH. 191/2	18.27	-	-	-	-	0%	-	-	-	18.27
Industrial Land At Dahara KH. 191	40.17	-	-	-	-	0%	-	-	-	40.17
Industrial Land At Dahara KH. 421/182	17.18	-	-	-	-	0%	-	-	-	17.18
Industrial Land At Dahara KH. 422/184	34.69	-	-	-	-	0%	-	-	-	34.69
Industrial Land At Dahara KH. 436/184	32.40	-	-	-	-	0%	-	-	-	32.40
Total	**675.89**	**0.35**	**31.58**	**-**	**-**		**35.69**	**-**	**35.69**	**672.13**

FIXED ASSETS AS PER COMPANIES ACT

NOTE '9' FIXED ASSETS

Particulars	GROSS BLOCK OPENING as on 01.04.2025	ADDITON	(DELETION)	SUBSIDY	CLOSING as on 31.03.2026	DEPRICIATION Opening	For the year	Deductions/adjustments during the year	31.03.2026	W.D.V As on 31.03.26	31.03.2025
Computer											
Computer	7.22	-	-	-	7.22	6.42	0.40	-	6.82	0.40	0.80
Busy software	0.99	-	-	-	0.99	0.94	-	-	0.94	0.05	0.05
	-					-	-				
Vehicle	-					-	-				
Motor cycle	0.54	-	-	-	0.54	0.52	-	-	0.52	0.03	0.03
Motor cycle (NEW)	0.56	-	-	-	0.56	0.52	0.01	-	0.53	0.03	0.05
Car Skoda (New)	12.39	-	-	-	12.39	10.63	0.55	-	11.18	1.21	1.76
Car HONDA CITY 2021	16.21	-	-	-	16.21	11.57	1.45	-	13.02	3.19	4.64
Car HONDA CITY	10.98	-	-	-	10.98	10.43	-	-	10.43	0.55	0.55
Car Landrover	55.64	-	-	-	55.64	52.30	0.56	-	52.86	2.78	3.34
INNOVA HYCROSS HYBRID ZX-RJ20UE3456	35.89	-	-	-	35.89	1.84	10.63		12.48	23.42	34.05
	-					-	-				
Furniture & Fixtures	-					-	-				
Furniture	7.26	-	-	-	7.26	4.06	0.80	-	4.86	2.40	3.20
	-					-	-				
Office Equipment	-					-	-				
Air Conditioner	4.89	0.35	-	-	5.24	3.65	0.28	-	3.92	1.32	1.24
Power Invertor	4.23	-	-	-	4.23	3.49	0.25	-	3.75	0.48	0.74
Mobile Phone	2.42	0.18	-	-	2.59	1.41	0.19	-	1.60	0.99	1.00
EPBAX System	0.08	-	-	-	0.08	0.08	-	-	0.08	0.00	0.00
Television	-	1.37	-	-	1.37	-	0.26	-	0.26	1.11	-
Camera CC TV F-378	1.00	-	-	-	1.00	0.95	-	-	0.95	0.05	0.05
	-					-	-				
Plant & Machinery	-					-	-				
Godrej Safe	0.29	-	-	-	0.29	0.28	-	-	0.28	0.01	0.01
Kanta Baat	0.06	-	-	-	0.06	0.05	0.00	-	0.06	0.01	0.01
Plant & Machinery, Haripura, Baran	18.00	-	-	-	18.00	17.10	-	-	17.10	0.90	0.90
Plant & Machinery, G-389, IPIA Kota	14.83	-	-	-	14.83	13.78	0.11	-	13.89	0.94	1.04
Plant & Machinery, F-378	9.75	-	-	-	9.75	9.20	0.06	-	9.26	0.49	0.55
Plant & Machinery, J-375	253.01	-	-	-	253.01	236.35	6.81	-	243.16	9.85	16.66
Diesel Generator	13.28	-	-	-	13.28	11.61	0.29	-	11.89	1.39	1.67
Solar Power Plant	4.56	30.03	-	-	34.59	3.04	0.74	-	3.78	30.81	1.52
Weighbridge	12.78	-	-	-	12.78	11.51	0.20	-	11.71	1.07	1.27
Cash Counting Machine	0.34	-	-	-	0.34	0.30	0.01	-	0.31	0.03	0.04
	-					-					
Building	-					-					
Industrial(Godown) Buidling G-389 IPIA.Kota	-	-	-	-	-	-	-	-	-	-	-
Industrial(Godown) Building F-378 IPIA,Kota	79.58	-	-	-	79.58	64.70	1.22	-	65.92	13.66	14.89
Industrial (Godown) Buidling Haripura, Baran	177.28	-	-	-	177.28	156.88	1.90	-	158.79	18.49	20.39
Industrial (Godown) Building J-375, IPIA, Kota	45.73	-	-	-	45.73	13.72	0.39	-	14.11	31.61	32.00
Construction P-26, BKUM, Kota	5.93	-	-	-	5.93	2.68	0.31	-	2.98	2.95	3.26
Shop P-26 ,Bhamashah Mandi,Kota	16.86	-	-	-	16.86	-	-	-	-	16.86	16.86
Plot No 12-Krishi upaj mandi	16.38	-	-	-	16.38	-	-	-	-	16.38	16.38
Shop at Baran	38.12	-	-	-	38.12	-	-	-	-	38.12	38.12
	-										
Industrial Land	-						-				
Industrial Land, Haripura,Baran	14.88	-	-	-	14.88	-	-	-	-	14.88	14.88
Industrial Plot F-378 IPIA, Kota	17.18	-	-	-	17.18	-	-	-	-	17.18	17.18
Industrial Plot J-375 IPIA, Kota	13.73	-	-	-	13.73	-	-	-	-	13.73	13.73
Industrial Plot G-389 (B)IPIA, Kota	5.36	-	-	-	5.36	-	-	-	-	5.36	5.36
Industrial Plot (Dhakad Khedi)	15.53	-	-	-	15.53	-	-	-	-	15.53	15.53
Industrial Land at Dahara Kh 421/182	22.82	-	-	-	22.82	-	-	-	-	22.82	22.82
Industrial Land at Dahara Kh 422/184	46.08	-	-	-	46.08	-	-	-	-	46.08	46.08
Industrial Land at Dahara Kh 425/191	44.32	-	-	-	44.32	-	-	-	-	44.32	44.32
Industrial Land at Dahara Kh 426/191	60.98	-	-	-	60.98	-	-	-	-	60.98	60.98
Industrial Land at Dahara Kh 191	53.36	-	-	-	53.36	-	-	-	-	53.36	53.36
Industrial Land at Dahara Kh 191/1	22.37	-	-	-	22.37	-	-	-	-	22.37	22.37
Industrial Land at Dahara Kh 191/2	24.27	-	-	-	24.27	-	-	-	-	24.27	24.27
Industrial Land at Dahara Kh 436/184	42.58	-	-	-	42.58	-	-	-	-	42.58	42.58
Total	**1,250.53**	**31.93**	**-**	**-**	**1,282.46**	**650.00**	**27.43**	**-**	**677.43**	**605.03**	**600.53**

RUKMANI DEVI GARG AGRO IMPEX LTD

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

CALCULATION OF DEFERRED TAX LIABILITY

(On account of Depreciation)

In Compliance to Accounting Standard 22, the following accounting policy is to be adopted in preparation of Financial Statements for the year ended 31st March , 2026

"Provision for the year comprises estimated current income tax determined to be payable in respect of taxable income and deferred Tax effect of timing difference representing the difference between taxable income and accounting income that originate in one year and capable of reversible in one or more subsequent."

In addition to current tax liability, the calculation of deferred tax liability is worked out as under :

Particulars		31/03/2026	31/03/2025
1. Written down Value As per Companies Act, 2013		605.03	600.53
2. Written down Value as per Income Tax Act ,1961		672.13	675.89
3. Net W.D.V. (1-2)		(67.09)	(75.35)
4. Deferred Tax @	22%	(14.76)	(16.58)
5. Surcharge @	10%	(1.48)	-
6. Education Cess @	4%	(0.65)	(0.66)
7. Total Deferred Tax Liability (4+5+6)		**(16.89)**	**(17.24)**
Deffered Tax on Gratuity			
1. Gratuity provided but not paid disallowed u/s 43B		20.02	-
2. Deferred Tax @	22%	4.41	-
3. Surcharge @	10%	0.44	-
4. Education Cess @	4%	0.19	-
5. Total Deferred Tax Asset (2+3+4)		**5.04**	**-**
Deffered tax Liability to be carried to balance sheet		**(21.93)**	**(17.24)**
Deffered Tax Laibilty B/F		**(17.24)**	
Deffered Tax Assest Transfer To Profit Loss A/C		**(4.68)**	

Note: - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Notes attached to and forming part of the Standalone Statement of Accounts as on and for the year ending on 31st March, 2026 are as follows:

I. CORPORATE INFORMATION:

The company has been incorporated on 17/04/1998 under the Companies Act, 1956 vide CIN No. U24246RJl998PLC014771. Main objects of the company are to deal in trading of Agricultural Commodities.

II. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of Preparation of Financial Statements:

The Financial Statements have been prepared to comply in all material aspects with applicable Accounting Principles generally accepted in India, the applicable Accounting Standards prescribed under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, the provisions of the Act (to the extent notified) and other Accounting Principles generally accepted in India, to the extent applicable.

The company presents assets and liabilities in the balance sheet based on current/ non- current classification based on operating cycle. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The company has identified twelve months as its operating cycle.

2. Inventories (AS-2):

Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost comprises of all cost of purchase, cost of conversion and other cost in bringing the inventory to their present location and condition. The Cost formula used is First in First Out (FIFO).

3. Cash and Cash Equivalents (Cash Flow Statements - AS-3)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short – term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using Indirect method, whereby profit/ (loss) before extraordinary item and tax is adjusted for the effect of transactions of non-cash nature and deferrals or accruals of past and future cash receipts or payments. The cash flow from operating, Investing and financing activities of the companies are segregated based on the available information.

4. Revenue (AS-9):

Sale of Goods and Services

They are generally accounted for on accrual basis as they are earned or incurred, revenue is recognised only when can be reliably measured and it is reasonable to expect ultimate collection. Revenue from contracts priced on time and material basis are recognised when services are rendered and other costs are incurred.

Other Income

Interest and Other Income are accounted on accrual basis.

5. **Property, Plant and Equipment (AS-10):**

The Fixed Assets are stated at cost of acquisition less accumulated Depreciation and impairment losses, if any. The cost includes taxes and duties, freight, installation and other direct or allocated expenses. Consequently, depreciation on such assets is provided according to useful life prescribed under the Schedule II for "Continuous Process Plant" under Written down Value Method. Depreciation on other assets is provided on Written down Value Method in accordance with the provisions of the Companies Act, 2013 at the rates and in the manner specified in Schedule II of the Act except intangible assets.

Machinery spares which can be used only in connection with items of fixed assets and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance. There is no Capital Work In Progress for the financial year ended on March 31st 2026.

6. **Investments (AS-13):**

(i) Investments, which are readily realisable and intended to be held for not more than one period from the date on which such investments are made, are classified as current investments. All investments are usually measured at cost.

(ii) Current investments are carried in the financial statements at lower of the cost and fair value determined on an individual investment basis. Long term investments are carried at cost.

7. Employees Benefits (AS-15):

Employee benefits are accrued in the period in which the associated services are rendered by employees of the Company, as detailed below:

-- <u>Short Term Employees Benefits</u>: - Short term employee benefits are recognized as an expense at the undiscounted amount in the standalone profit and loss account of the period in which the related service is rendered.

-- <u>Defined Contribution Plans</u>: - The Company's contribution to State Governed provident fund scheme, Employee State Insurance scheme and Employee pension scheme are considered as defined contribution plans and expenses are recognized in the Standalone Statement of Profit and Loss based on the amount of contribution required to be made and when services are rendered by the employees.

-- <u>Defined Benefit Plans</u>: **-** The cost of the defined benefit plans and the present value of the defined benefit obligation are recognized based on actuarial valuation as on the balance sheet date using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The Company accrues for liability towards Gratuity which is a defined benefit plan. The present value of obligation under such defined benefit plan is determined based on actuarial valuation as at the balance sheet date, using the Projected Unit Credit Method.

-- <u>Other Long Term Employees Benefits</u>: **-** Leaves balances lying in credit of the employees are not paid as the company follows practice of granting leaves as and when demanded by the employees during the period, otherwise the same lapse. Hence, no provision for the same is required to be made.

8. Borrowing cost (AS-16):

Borrowing costs which are attributable to acquisition/construction of qualifying assets are capitalised as a part of the cost of such assets till the date of putting such assets to use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period in which they are incurred.

9. Earnings per Share (AS-20):

Basic & Diluted Earnings per Share are computed in accordance with AS-20 on 'Earning per Share'. Basic EPS is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period. Diluted Earnings per Equity Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period, except where the results are anti-dilutive.

10. Taxes on Income (AS-22):

Current tax is the amount of tax payable on the taxable income for the period as determined in accordance with the provision of Income Tax Act, 1961.

Deferred tax is recognised on timing difference, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and tax laws enacted or substantially enacted as at the reporting date.

Deferred tax liabilities are recognised for all timing difference. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets.

Deferred tax assets are recognised for timing difference of other items only to extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the company has legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their recoverability.

11. Intangible Assets (AS-26):

The company amortises the intangible assets over their estimated useful lives on the straight-line basis, commencing from the date asset is available to the company for its use. Further, the company assesses at each balance sheet date, the probability of future economic benefits using reasonable and supportable assumptions that represent the best estimated economic conditions that will exist over the useful life of the asset and amortizes the amount of asset accordingly.

12. Impairment of Assets (AS-28):

An asset is treated as impaired when the carrying amount of asset exceeds its recoverable value.
The Company assesses at each balance sheet date, whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the assets or recoverable amount of the cash generating unit to which assets belong is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in Profit and Loss account. If at the Balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

13. Provisions, Contingent Liabilities and Contingent Assets (AS-29):

Provisions involving a substantial degree of estimation in measurement and are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the latest estimate required to settle an obligation at the period end; these are reviewed at each balance sheet date and adjusted to reflect the best current estimates. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the Financial Statements.

II. NOTES TO ACCOUNTS:

1. Sundry Debtors & Creditors:

In the absence of confirmation from the parties and pending reconciliation, the Debit and Credit balances in regard to receivables and payables have been taken as reflected in the books. In the opinion of the Directors, Loans and Advances and Current Assets, if realised in the ordinary course of business, have the value at which they are stated in the Balance Sheet.

2. Advances:

The Company has not given Advances for purchase of capital goods to any suppliers and to others towards expenses in the general course of business.

Besides also advances to other corporates in the nature of loans, or advances are subject to Sections 185 and 186 of the Companies Act, 2013.

3. Unsecured Loan:

Company has not raised the unsecured loan from directors during the year.

4. Provisions:

In the opinion of the management, the provisions made in these annual accounts are adequate.

5. Transaction in foreign Currency:

No foreign currency transactions occurred during the year.

6. Contingent Liabilities:

The company has represented that there are no other contingent liabilities against the company as on March 31st, 2026.

7. Director's Remuneration:

Sl. no.	Particulars	Current Period	Previous Year
1.	Director’s Remuneration	24,00,000.00	21,20,000.00

8. Auditor’s Remuneration:

Sl. no.	Particulars	Current Period	Previous Year
1.	Auditor’s Remuneration	1,02,000.00	1,02,000.00

9. As part of our audit procedures, we have reviewed the records and documentation related to the identification and payment obligations towards suppliers registered under the Micro, Small, and Medium Enterprises Development Act, 2006 (MSME Act). Based on the information and explanations provided to us, the management has represented that they have made reasonable efforts to identify and classify their suppliers under the MSME Act.

We note that the company has disclosed the outstanding dues to MSMEs as at the balance sheet date and has recognized the interest payable on delayed payments, where applicable. We also note that management has provided for any interest accrued but remaining unpaid under the provisions of the MSME Act.

We recommend that the management continue to ensure timely payments to MSME suppliers and maintain adequate documentation to support the classification and compliance under the MSME Act.

10. Carrying cost of goods held on balance sheet date is **Rs.45,57,13,456.92/-**

11. Figures of the previous period have been re-grouped / re-classified wherever applicable.

12. In the opinion of the Board, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Balance sheet and the provision for known liability is adequate and not in excess of amount reasonably necessary.

13. The company has not impaired any assets during the period.

14. The company has not received any government grant or subsidy during the period.

15. As per Section 135 of the Companies Act 2013, Corporate Social Responsibility (CSR) applies to the Company as the net profit for the financial year 2024-25 exceeded INR 500 Lacs. The Company will disclose the CSR activities undertaken, the amount spent, and any unspent amounts in the notes to accounts for the financial year ended 31 March 2026.

Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**	**For the year ended 31 March 2024**	**For the year ended 31 March 2023**
Gross amount required to be spent by the company for the FY 2024-25	11,58,263.00	5,17,779.00	0.00	0.00
Amount of expenditure incurred				
(i) Construction/Acquisition of any asset	0.00	0.00	0.00	0.00
(ii) On purpose other than (i) above	12,59,374.00	5,92,000.00	0.00	0.00
The shortfall at the end of the year	0.00	0.00	0.00	0.00
Total of previous years shortfall	0.00	0.00	0.00	0.00

The company is required to spend CSR expenditure of Rs. 14,59,263/- for the FY 2026-27.

16. The company has not traded or invested in cryptocurrency or virtual currency during the period.

17. According to the information and explanations given to us there was no unrecorded transactions found in the books of accounts of the company which have been surrendered or disclosed as income during the period in the assessment under the Income Tax Act, 1961.

18. The company had investments made in RBI Sovereign Gold Bonds of Rs. 2,39,567.50 which in the name of director of the company.

19. Related Party Disclosures:

Information regarding transactions with related parties as required by the Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is annexed.

Disclosure of Transaction between the Company and Related Parties and the Status of Outstanding Balance as On 31.03.2026.

Key Managerial Personnel on the Boards as on 31.03.2026: 1. Vishal Garg 2. Anju Garg 3. Lakshya Gupta 4. Priyanka Alwani 5. Lalit Modi 6. Naresh Dutt Sharma 7. Ayushi Agrawal 8. Narendra Kumar Rathore	Managing Director Whole Time Director Ex-Chief Financial Officer Independent Director Independent Director Independent Director Company Secretary Chief Financial Officer
Enterprise over which relatives of key managerial personnel exercises significant influence	1. Priyesh Impex Private Limited 2. Vishal Innovative Infraprojects LLP (formerly known as Vishal Innovative Infraprojects Private Limited) 3. Goldshine Comtrade Private Limited 4. RDG Proteins Limited 5. Shree Harivishal Industries LLP 6. RDG Solvent Limited. 7. Rukmani Devi Garg Agro Ampex Pvt. Ltd. 8. Prishagarg Overseas Pvt. Ltd. 9. RDG Capital Private Limited. 10. RDG Foods Private Limited 11. RDG Agri Export Private Limited 12. RDG Overseas Private Limited 13. Indian Warehousing Corporation Ltd 14. Shrinathji Assignment Private Ltd. 15. Vishalgarg Industries LLP (formerly known as Vishalgarg Industries Pvt. Ltd) 16. Prisha Enterprises Pvt. Ltd. 17. Kosco Hybrid Research Private Limited 18. Vishal & Company 19. Vishal Garg & Sons HUF 20. Evershine Infratech Creation LLP
Associates	None
Subsidiaries	1. RDG Green Energy Private Ltd

Particulars	Volume of Transaction during F.Y. 2025-26	Volume of Transaction during F.Y. 2024-25	Balance As on 31st March, 2026	Balance As on 31st March, 2025
Interest Received on Loan given				
Kosco Hybrid & Research Private Ltd.	80,137.00	4,45,068.00	0.00	50,99,863.00
Rent paid				
Indian Warehousing Corporation Ltd	0.00	1,11,343.00	0.00	13,84,22,823.00
Sales of Goods made to Relate Parties				
RDG Solvent Ltd.	3,45,61,251.00	26,92,38,086.85	0.00	0.00
Vishal and Co.	6,26,44,164.00	1,47,31,500.00	0.00	0.00
Shri Vishal Agro Trade Syndicate	7,89,99,150.00	1,48,23,375.00	0.00	0.00
Indian Warehousing Corporation Ltd	0.00	8,61,11,904.59	0.00	13,84,22,823.00
Priyesh Impex Private Limited	7,80,01,955.00	0.00	0.00	0.00
RDG Overseas Private Limited	5,96,73,230.00	0.00	0.00	0.00
Garg Sweet Industries	3,23,95,237.50	0.00	3,23,62,842.00	0.00
Sales of Services made to Relate Parties				
Kosco Hybrid & Research Private Ltd.	4,95,900.00	0.00	0.00	50,99,863.00
Purchase of Goods from Related Parties				
RDG Solvent Ltd.	19,68,750.00	28,27,500.00	0.00	0.00
Indian Warehousing Corporation Ltd	26,44,24,593.47	41,05,61,465.20	0.00	13,84,22,823.00
Shri Vishal Agro Trade Syndicate	8,24,27,423.47	1,74,00,168.00	0.00	0.00
Vishal & Co.	8,94,60,988.00	4,89,89,560.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	16,02,990.00	0.00	0.00	0.00
Priyesh Impex Private Limited	8,05,47,465.00	0.00	0.00	0.00
RDG Overseas Private Limited	6,19,23,138.00	0.00	0.00	0.00
Loan Given				
Kosco Hybrid & Research Private Ltd.	0.00	50,00,000.00	0.00	50,99,863.00
RDG Solvent Ltd	0.00	4,35,00,000.00	0.00	0.00
Receipt of Loan Given				
RDG Solvent Ltd	0.00	4,35,00,000.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	50,00,000.00	0.00	0.00	50,99,863.00
Remuneration To KMP				
Vishal Garg (Director)	12,00,000.00	12,00,000.00	0.00	0.00
Anju Garg (Director)	12,00,000.00	9,20,000.00	0.00	0.00
Lakshya Gupta (Ex-CFO)	3,60,000.00	2,82,000.00	0.00	0.00
Ayushi Agrawal CS	90,000.00	90,000.00	7,500.00	7,500.00
Lalit Modi	50,000.00	0.00	0.00	0.00
Priyanka Alwani	50,000.00	0.00	0.00	0.00
Naresh Dutt Sharma	40,000.00	0.00	0.00	0.00

List of Related Parties & Description of the relationship between parties:

Name of Party	Description of relationship with Reporting Enterprise
Vishal Garg	Managing Director
Anju Garg	Whole Time Director
Lakshya Gupta	Ex -Chief Financial Officer
Priyanka Alwani	Independent Director
Lalit Modi	Independent Director
Naresh Dutt Sharma	Independent Director
Ayushi Agrawal	Company Secretary
Narendra Kumar Rathore	Chief Financial Officer
CA Ankur Garg	Additional Independent director
Priyesh Impex Private Limited	Entities under common control
Vishal Innovative Infraprojects LLP (formerly known as Vishal Innovative Infraprojects Private Limited)	Entities under common control
Goldshine Comtrade Private Limited	Entities under common control
RDG Proteins Limited	Entities under common control
Shree Harivishal Industries LLP	Entities under common control
RDG Solvent Limited.	Entities under common control
Rukmani Devi Garg Agro Ampex Private. Ltd.	Entities under common control
Prishagarg Overseas Private Ltd.	Entities under common control
RDG Capital Private Limited.	Entities under common control
RDG Foods Private Limited	Entities under common control
RDG Agri Export Private Limited	Entities under common control
RDG Overseas Private Limited	Entities under common control
Indian Warehousing Corporation Ltd	Entities under common control
Shrinathji Assignment Private Ltd.	Entities under common control
Vishalgarg Industries LLP (formerly known as Vishalgarg Industries Private Ltd)	Entities under common control
Prisha Enterprises Private Ltd.	Entities under common control
Kosco Hybrid Research Private Limited	Entities under common control
Vishal & Company	Entities under common control
Vishal Garg & Sons HUF	Entities under common control
Evershine Infratech Cre ation LLP	Entities under common control
RDG Green Energy Private Ltd	Subsidiary

The related Parties have been relied on as per the list and information provided by the management.

III. Additional Regulatory Disclosure:

1. Title deeds of immovable Property not held in name of the company:

According to the information and explanations given to us, the records examined by us and based on the examination of the copies of conveyance deeds/ registered sale deed provided to us, we report that, the title deeds, all immovable properties i.e. land and building as appearing in the financial statements of the company are held in the name of the company. The company has not taken any immovable properties i.e. land and building on lease during the period under report.

2. Revaluation of property, Plant and Equipment:

Company has not revalued its Property, Plant and equipment (including Right of Use assets) or intangible assets or both during the period.

3. Loans and Advances:

Company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to its related party as defined in clause (76) of section 2 of Companies Act, 2013.

4. Capital work-in-progress:

There were no such capital works in progress, whose completion is overdue or has exceeded its cost compared to its original plan. Hence requirement for ageing schedule and completion schedule is not applicable.

5. Intangible assets under development:

There is no intangible asset under development during the period. Hence requirement for ageing schedule and completion schedule is not applicable.

6. Details of Benami Property Held:

According to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

7. Security of current assets against borrowings:

According to information and explanations given to us and results of our audit procedures we have noted that the company has working capital loan limits with HDFC bank against stocks of Raw Material, finished goods and receivables etc. current assets.

a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.

b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.

8. **Wilful Defaulter:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

9. **Relationship with Struck off Companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not entered into any transaction with the companies whose names have been struck off under section 248 of Companies Act, 2013.

10. **Registration of charges or satisfaction with Registrar of Companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that all charges or satisfactions have been registered with Registrar of Companies.

Note: Calculation for delay in number of days is based on a 30 day time limit and not on a month basis.

11. **Compliance with number of layers of companies:**

The company has subsidiary RDG Green Energy Private Limited. The company has complied with the provision of section 2(87) read with rule (2) of Companies (Restriction on number of Layers) Rules, 2017.

12. **Analytical Ratios:**

We have compiled the ratio analysis chart for the previous year ended on 31st March, 2026 on the basis of audited financial statements of the period and have also calculated the same ratios on the basis of current audited results.
According to the information and explanations given to us and on the basis of our audit procedures, numerator and denominator of following ratios are based on the nature of company operations and the applicable regulatory requirements that a company needs to comply with. We furnish below the details of required ratio as under:

Ratio	**Numerator**	**Denominator**	**Current period**	**Previous period**	**% Variance**	**Reason for Variance**
Current ratio	72,15,30,370.08	16,27,82,914.63	4.43	1.36	225%	Better Utilisation of funds towards repayment of short term borrowings, creditors and other liabilities
Debt Equity ratio	88,06,586.00	62,37,63,007.66	0.01	0.05	-74%	Decrease in secured loan from banks due to repayment

Debt Service Coverage ratio	14,63,68,819.73	2,45,21,756.00	5.97	5.34	12%	Increase in company's profitability and decrease in finance expenses due to repayment of borrowings
Return on Equity ratio	8,88,51,303.01	62,37,63,007.66	14.24%	23.37%	-39%	Higher increment in shareholder's fund base due to issue of equity at premium in comparison to increase change in normal profitability levels
Inventory Turnover ratio	4,43,93,38,854.25	45,57,13,456.92	9.74	7.47	30%	Inventory levels increased in order to meet the increased demands
Trade receivable Turnover ratio	4,60,52,85,408.52	22,44,29,206.73	20.52	5.56	269%	High increase in sales level in current year and debtor’s level decreased in comparison to previous year due to efficient collection of payment from debtors
Trade Payable Turnover Ratio	4,47,49,88,434.17	1,54,11,139.40	290.37	15.58	1764%	High decrease in creditor’s levels due to utilisation of IPO funds towards timely payment resulting in better working capital.
Net Capital Turnover ratio	4,60,52,85,408.52	63,25,69,593.66	7.28	9.57	-24%	Higher increment in shareholder's fund base due to issue of equity at premium in comparison to increase change in normal profitability levels
Net Profit ratio	11,91,04,046.65	4,60,52,85,408.52	2.59%	3.13%	-17%	Decrease in profit due to Commodity price volatility

Return on Capital Employed	11,33,73,059.01	63,25,69,593.66	17.92%	29.23%	-39%	Decrease in profit due to Commodity price volatility
Return on Investment	8,88,51,303.01	63,25,69,593.66	14.05%	22.17%	-37%	Decrease in profit due to Commodity price volatility

13. **Compliance with approved Scheme(s) of Arrangements:**

According to the information and explanations given to us and on the basis of audit procedures, there is no scheme of any arrangement has been approved by the competent authority which requires compliances under section 230 to 237 of Companies Act, 2013.

14. **Utilisation of Borrowed funds and share premium:**

According to the information and explanations given to us and on the basis of audit procedures, we are of the opinion that the company has not made any advance or investment or given any loan to any other entity or person including foreign entities (called Intermediaries) with an understanding to directly or indirectly lend or invest in other entities or persons identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For and on behalf of the Board of Directors
Signature to Notes 1 to 19

In terms of our report of even date

RUKMANI DEVI GARG AGRO IMPEX LTD
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

For SARUPRIA SOMANI& ASSOCIATES
Chartered Accountants
FRN: 010674C

Sd/-
VISHAL GARG
(Managing Director)
DIN: 00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN: 02061437

Sd/-
CA DEVENDRA KUMAR SOMANI
(Partner)
M. No: 079558
UDIN: 26079558DSXNNU2199

Sd/-
AYUSHI AGRAWAL
(Company Secretary)

Sd/-
Narendra Kumar Rathore
(Chief Financial Officer)
DIN: 096420255

Date: 15/05/2026
Place: CAMP KOTA

SARUPRIA SOMANI & ASSOCIATES
Chartered Accountants
Administrative Office:
"Shree Kalayanam" 50, Tagore Nagar,
Near Partani Hospital, Sector No. 4,
Hiran Magri, Udaipur - 313002
Ph. 8209079943 Mobile: 94141 56057
Email – dsomani@sarupriasomani.in,
somani74@rediffmail.com
Website – www.sarupriasomani.com

INDEPENDENTAUDITOR'S REPORT

TO THE SHAREHOLDERS OF
RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
KOTA(RAJASTHAN)

(I) Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **RUKMANI DEVI GARG AGRO IMPEX LIMITED.(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)**("the Company"), which comprise the Consolidated Balance Sheet as at March 31st, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flows Statement for the year ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the consolidated profit and its consolidated cash flows for the year ended that date.

Basis for Opinion

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

Other Information - Board of Directors' Report

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the Consolidated financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the Consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board report, we are required to report that fact.

We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The 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 Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS as specified u/s 133 of the act and other accounting principles generally accepted in India. 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 Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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.

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

Auditor's Responsibilities for the Audit of Consolidated Financial Statements

Our 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 our 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.

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

i) 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 our 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.

ii) 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, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) 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.

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 Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined which matters were of most significance in the audit of the consolidated financial statements of the current period and are, therefore, the key audit matters.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matters or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

(II) Report on the Other Legal and Regulatory Requirements

(A) As required by Section 143(3) of the Act, based on our audit we report that:

i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

iii) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

iv) In our opinion, the aforesaid Consolidated financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

v) On the basis of the written representations received from the directors as on March 31,2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we report that company have an adequate internal control refer to our separate report in **Annexure-A**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

vii) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

a) The Company does not have any pending litigations which would impact its financial position.

b) The Company has made provision, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long-term contracts, including derivative contracts;

c) There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.

(i) The Management has represented that, to the best of its knowledge and belief, 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, whether, 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;

(ii) The Management has represented, that, to the best of its knowledge and belief, 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, whether, 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; and

(iii) Based on the audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

d) No dividend had been declared or paid during the period under consideration, hence our reporting with regard to compliance of provisions of section 123 of the Companies Act, 2013 is not applicable.

e) Based on our examination which included test checks, the company has used and accounting software for maintaining its books of account 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 audit trail feature being tampered with.

(B) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure -B**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(C) The Company has been paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

Sd/-

DEVENDRA KUMAR SOMANI
(PARTNER)
M. No.: 079558
UDIN: 26079558WPWJMT2854

Place: - CAMP KOTA
Date: 15/05/2026

Annexure - A to the 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")

We have audited the internal financial controls over financial reporting of **RUKMANI DEVI GARG AGRO IMPEX LIMITED (Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)** ("the Company") as of 31 March 2026 in conjunction with our audit of the consolidated financial statements of the Company for the period 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our 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 and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected

depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 consolidated 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 consolidated 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 consolidated 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 our 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

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

Place: CAMP KOTA
Date: 15/05/2026

Sd/-
DEVENDRA KUMAR SOMANI
(PARTNER)
M. No.: 079558
UDIN: 26079558WPWJMT2854

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
Regd. Office: P-7 BhamashahMandi Kota, Rajasthan

Annexure - B to the Auditor's Report
(Referred to in paragraph (1) of our report of even date)

The Annexure referred to in Auditor's Report to the members of the company on the consolidated financial statements of the Company for the year ended March 31, 2026, we report that:

(i). In respect of its fixed assets:

- **(a)** The Company has maintained reasonable records showing full particulars, quantitative details and situation of Property, Plant and Equipment.
- **(b)** The company has not having any Intangible Assets. Therefore, no reporting required.
- **(c)** According to the information and explanation given to us by the management of the company, certain fixed assets of the company have been physically verified by the management during the year and no material discrepancies have been noticed on such verification. The periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets.
- **(d)** According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- **(e)** No Revaluation has been made during the year on fixed assets.
- **(f)** No Benami property held in the name of company, and according to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

(ii). In respect of its Inventories:

- **(a)** As explained to us, the inventories were physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on physical verification. In respect of inventories of stores and spares, the Management has verification program with appropriate procedures designed to cover the items over a period of one year, which in our opinion, is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not material.

(b) During the year the company has availed working capital limit in excess of Rs. 5 crore against security of Inventory and other current assets.

a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.

b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.

(iii). In respect of Investments, loans and advances or guarantees:

(a) During the year the company has not provided any loans or advances to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:

a. The details of loans given are as under:

Sr. No.	Particular	Aggregate amount	Balance as on 31st March 2026
NIL			

b. Not Applicable

c. The T&C on which the loans and advances are provided are not prejudicial to the interest of the company.

d. The schedule of repayment of principal and payment of interest has been stipulated and the repayments are regular.

e. No amount is overdue with respect to loans given.

(b) As there is no overdue with respect to loans and advances. Hence, no renewal or reschedule of loan done.

(c) The Company has not given Advances for purchase of capital goods to certain suppliers and to others toward expenses in the general course of business.
Beside also advances to other corporates in the nature of loans, or advances attracting provisions of Section 185/186 of the Companies Act, 2013.

(iv). In respect of Loan or guarantees and investments u/s 185 and 186:

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investment and providing guarantees and securities as applicable.

(v). Acceptance of Deposits

The Company has not accepted deposits during the year and does not have any unclaimed deposit as at 31st March 2026 attracting the provisions of section 73 to 76 of the Companies Act 2013.

(vi). Maintenance of Cost records

We have been informed by the management that the maintenance of cost records of company has not been maintained at company level. Maintenance of cost records has been specified by the central government under section 148(1) of the 2013 Act and the company is not required to maintain the cost records as per the provisions specified in Companies (Cost Records and audit Rules) 2014 during the year under consideration.

(vii). In respect of Statutory dues

The Company has generally regular in depositing with appropriate authorities undisputed statutory dues, including, Income tax, Goods and Service tax, provident fund, employees state insurance, and other material statutory dues as may be applicable to it from time to time.

According to the information and explanation given to us, there was no undisputed amount payable in respect of such statutory dues as may be applicable to it from time to time. According to the information and explanation given to us, no undisputed amounts payable in respect of such statutory dues were in arrears, as at 31st March 2026 for a period of more than six months from the date they become payable. However in below cases are pending before respective authorities:

Name of the Statue	Nature of Dues	Amount (Rs.)	Period to which Amount relates	Forum where dispute is pending	Re-marks, if any
Income Tax Department	TDS Demand	73260.00	2017-18	CIT Appeals (TDS)	--
Income Tax Department`	TDS Demand	75,980,.00	2015-14	CIT Appeals (TDS)	--
Income Tax Department	Income Tax	2,54,910.00	2022-23	CIT (Appeals)	--

(viii). Unrecorded or Undisclosed transaction:

According to the information and explanations given to us, there was no transaction found unrecorded in the books of accounts of the company which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

(ix). Default in repayment of loans or willful defaulter:

(a) As observed by us and as per the information and explanations given by the management, that the company has not defaulted in repayment of dues to Financial Institution or banking Companies.

(b) According to the information and explanations given to us and on the basis of audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanation given to us, the company has utilized the money obtained by way of working capital term loans during the year for the purposes for which they were obtained.

(d) As observed by us and as per the information and explanations given by the management, we report that no funds raised on short-term basis have been used for long-term purposes by the company

(e) The Company does not have taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures is not applicable for the company

(f) The Company does not have raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and default in repayment of such loans raised is not applicable for the company.

(x). Initial Public offer or preferential allotments:

(a) According to the information and explanations given to us and the procedures performed by us and on overall examination of consolidated financial statements of the company, we report that moneys raised by way of initial public offer during the year were applied for the purposes for which those are raised

(b) According to the information and explanations given to us and the procedures performed by us and on overall examination of consolidated financial statements of the company, we report that the company has not raised any funds by way of preferential allotment or private placement of shares or convertible debentures.

(xi). Frauds:

(a) During the course of our examination of books and records of the company, carried out in accordance with the generally accepting auditing practices in India and according to the information and explanations given to us, we neither come across any instance of fraud on or by the company, noticed or reported during the year, nor we have been informed of such case by the management.

(b) To the best of our knowledge and information and explanations given to us, no instance of fraud reportable 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 us, there was no whistler-blower complaints received during the year by the company.

(xii). Nidhi Companies:

The company is not covered under the provisions applicable to Nidhi Companies.

(xiii). Related party transactions:

According to the information and explanation, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 wherever applicable and the details have been disclosed in Consolidated Financial Statements etc., as required by the applicable accounting standards.

(xiv). Internal Audit system

In our opinion, the Company has an adequate internal audit system commensurate with the size and nature of its business.

We have considered, the internal audit reports issued during the year and till the date of the audit report covering period upto 31st March, 2026.

(xv). Non Cash transactions:

According to the information and explanation, given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of Companies Act, 2013 are not applicable to the company.

(xvi). NBFC Companies:

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(xvii). Profit/Loss making companies:

The company is generally profit making company and there was no cash loss in last financial year also.

(xviii). Resignation of statutory Auditors:

There being no resignation of the statutory auditors during the year, this clause is not applicable.

(xix). Material uncertainty and financial ratio analysis:

According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the consolidated financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exist as on the date of the audit report that 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. We, however, state that this is not an assurance to the future viability of the company. We 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). Corporate Social Responsibilities:

There are no unspent amounts towards Corporate Social Responsibility (CSR) that are required to be transferred to a fund specified in Schedule VII to the Act or to special account, in compliance with Section 135(5) and 135(6) of the Act. Accordingly reporting under this clause is not applicable.

For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 010674C

Sd/-
DEVENDRA KUMAR SOMANI
(PARTNER)
PLACE: CAMP KOTA **M.NO.:- 079558**
DATE: 15/05/2026 **UDIN: 26079558WPWJMT2854**

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
P-7 Bhamashah Mandi Kota, Rajasthan
CIN-U24246RJ1998PLC014771

CONSOLIDATED BALANCE SHEET AS ON 31/03/2026

All amounts Rs. in lakhs, unless otherwise stated)

	Particulars	Note No.	For the year ended as on 31st March, 2026 Amount	For the year ended as on 31st March, 2025 Amount
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	887.60	650.00
	(b) Reserves and surplus	2	5,349.78	2,590.34
			6,237.38	**3,240.34**
2	**Share application money pending allotment**		-	-
3	**Minority Interest**		0.00	0.00
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	88.07	175.50
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions	4	12.93	-
			101.00	**175.50**
4	**Current liabilities**			
	(a) Short-term borrowings	5	1,134.31	4,745.87
	(b) Trade payables	6	154.11	2,102.92
	(c) Other current liabilities	7	25.23	546.37
	(d) Short-term provisions	8	314.30	267.57
			1,627.95	**7,662.73**
	TOTAL		**7,966.33**	**11,078.58**
B	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant & Equipment and Intangible Assets			
	(i) Property Plant & Equipment	9	605.03	600.53
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
			605.03	**600.53**
	(b) Non-current investments	10	109.69	7.93
	(c) Deferred tax assets (net)		21.93	17.24
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets	11	4.50	0.90
			136.12	**26.07**
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories	12	4,557.13	4,179.33
	(c) Trade receivables	13	2,244.29	5,882.40
	(d) Cash and cash equivalents	14	28.96	11.85
	(e) Short-term loans and advances	15	2.12	51.00
	(f) Other current assets	16	392.67	327.39
			7,225.98	**10,452.78**
	TOTAL		**7,966.33**	**11,078.58**
	See accompanying notes forming part of the financial statements			

The accompaying notes 1 to 23 are an integral part of the financial statement
For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

IN TERMS OF OUR REPORT OF EVEN DATE
RUKMANI DEVI GARG AGRO IMPEX LIMITED

Sd/-
(DEVENDRA KUMAR SOMANI)
PARTNER
M.NO.: 079558

Sd/-
VISHAL GARG
(Managing Director)
DIN:00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN:02061437

Date: 15/05/2026
Place: CAMP KOTA
UDIN: 26079558WPWJMT2854

Sd/-
AYUSHI AGRAWAL
(COMPANY SECRETARY)
M.NO: A48756

Sd/-
NARENDRA KUMAR RATHORE
(CHIEF FINANCIAL OFFICER)
DIN: 09420255

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
P-7 Bhamashah Mandi, Kota, Rajasthan
CIN-U24246RJ1998PLC014771

Consolidated Statement of Profit and Loss For the Year Ended 31.03.2026

All amounts Rs. in lakhs, unless otherwise stated)

	Particulars	Note No.	For the year ended as on 31st March, 2026 Amount	For the year ended as on 31st March, 2025 Amount
A	**CONTINUING OPERATIONS**			
1	Revenue from operations (gross)	17	46,052.85	32,699.50
	Less: Exsice Duity		-	-
	Revenue from operations (net)		**46,052.85**	**32,699.50**
2	Other income	18	18.73	32.82
3	**Total Income (1+2)**		**46,071.59**	**32,732.32**
4	**Expenses**			
	Cost of Material consumed	19	12,107.07	11,621.41
	Purchase of Stock in Trade	20	32,514.02	21,119.25
	Changes in inventories of Finished Goods, Work in Progress, and Stock in Trade	20	(249.02)	(1,538.84)
	Employee Benefit Expenses	21	94.31	66.10
	Finance Exp.	22	254.82	251.71
	Depreciation And Amortization Exp.	23	27.43	21.86
	Other Exp.	24	132.02	167.67
	Total expenses		**44,880.65**	**31,709.17**
5	**Profit / (Loss) before exceptional and extraordinary**		**1,190.93**	**1,023.16**
6	Exceptional Items		-	-
7	**Profit before extraordinary Items and tax**		**1,190.93**	**1,023.16**
8	Extra Ordinary Items		-	-
9	**Profit / (Loss) before tax (7 ± 8)**		**1,190.93**	**1,023.16**
10	**Tax expense:**	.		
	(a) Current tax expense for current year		307.21	267.57
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		0.01	(3.81)
	(d) Net current tax expense		307.21	263.75
	(e) Deferred tax		(4.68)	2.08
			302.53	**265.84**
11	**Profit / (Loss) for the period from continuing operations**		**888.41**	**757.32**
12	Profit and loss from discontinuing operations		-	-
13	**Tax Expense of discontinuing operations**		-	-
14	**Profit & Loss from discontinuing operations (after tax)**		-	-
15	**Profit (Loss) for the Period (11+14)**		**888.41**	**757.32**
16	**Earning Per Equity Share**			
	(1) Basic		10.01	11.65
	(2) Diluted		-	-

The accompaying notes 1 to 23 are an integral part of the financial statement
For and on behalf of the Board of Directors

FOR SARUPRIA SOMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

IN TERMS OF OUR REPORT OF EVEN DATE
RUKMANI DEVI GARG AGRO IMPEX LIMITED

Sd/-
(DEVENDRA KUMAR SOMANI)
PARTNER
M.NO.: 079558

Sd/-
VISHAL GARG
(Managing Director)
DIN:00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN:02061437

Date: 15/05/2026
Place: CAMP KOTA
UDIN: 26079558WPWJMT2854

Sd/-
AYUSHI AGRAWAL
(COMPANY SECRETARY)
M.NO: A48756

Sd/-
NARENDRA KUMAR RATHORE
(CHIEF FINANCIAL OFFICER)
DIN: 09420255

RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
P-7 Bhamashah Mandi Kota
CIN-U24246RJ1998PLC014771

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED AS ON 31/03/2026

All amounts Rs. in lakhs, unless otherwise stated)

Particulars	As on 31.03.2026		As on 31.03.2025	
	Details	Amount	Details	Amount
1.Cash Flow From Operating Activities				
Net Profit before tax		1,190.93		1,023.16
Add:- (i) Depreciation & Amortisation Expenses	27.43		21.86	
Less:-(ii) Interest received	(3.83)		(6.42)	
Add:-(iii) Interest / Financial Expenses	245.22			
Add:-(iv) Gratuity	20.02		241.01	
	288.84		**256.45**	
Cash from Operating Activities before changes in Working Capital		**1,479.78**		**1,279.61**
Changes in Working Capital				
- Inventories	(377.81)		-1553.93	
- Debtors	3,638.11		-3808.39	
- Loans & Advances	48.88		-49.72	
- Other Currnt Assets	(65.28)		-94.89	
- Creditors	(1,948.81)		2086.02	
- Other Current liablities	(521.14)		337.23	
	773.95		**(3,083.68)**	
Cash Generated from Operating Activities	**2,253.73**		**(1,804.07)**	
Less:- Tax paid	267.58		160.37	
	267.58	**1,986.15**	**160.37**	**(1,964.44)**
2. Cash Flow From Investing Activities				
Less:- Fixed Assets Purchased (incl. CWIP)	(31.93)		-41.28	
Less:- Investments Purchased	(101.76)		-0.32	
Less:-NSDL Security deposit	-		-0.45	
Less:-BSE Security Deposit	(3.60)		-	
Add:- Interest received	3.83		6.42	
Net Cash Inflow from Investing Activities	**(133.47)**	**(133.47)**	**(35.63)**	**(35.63)**
3. Cash Flow From Financing Activities				
Add:- (i) Increase in Short term Borrowings	-		2403.39	
(ii) Decrease in Capital Investment Subsidy	-		-	
Add:- (i) Proceeds From Issuance of Equity Share Capital	237.60			
(ii) Proceeds From Securities Premium (Net of IPO Expenses)	1,871.03			
Less:- (i) Interest paid	(245.22)		(241.01)	
(ii) Decrease in Long term Borrowings	(87.43)		-166.43	
(iii) Decrease imn Short Term Borrowings	(3,611.56)			
Net Cash Outflow from Financing Activities	**(1,835.59)**	**(1,835.59)**	**1,995.95**	**1,995.95**
Net Increase/ (Decrease) in Cash & Cash Equivalents		**17.10**		**(4.12)**
Cash & Cash Equivalents (Opening Balance)		**11.85**		**15.97**
		29.0		**11.85**
Cash & Cash Equivalents (Closing Balance)		**29.0**		**11.85**

FOR SARUPRIA SOMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

IN TERMS OF OUR REPORT OF EVEN DATE
RUKMANI DEVI GARG AGRO IMPEX LIMITED

Sd/-
(DEVENDRA KUMAR SOMANI)
PARTNER
M.NO.: 079558

Sd/-
VISHAL GARG
(Managing Director)
DIN: 00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN: 02061437

Date: 15/05/2026
Place: CAMP KOTA
UDIN: 26079558WPWJMT2854

Sd/-
AYUSHI AGRAWAL
(COMPANY SECRETARY)
M.NO: A48756

Sd/-
NARENDRA KUMAR RATHORE
(CHIEF FINANCIAL OFFICER)
DIN: 09420255

RUKMANI DEVI GARG AGRO IMPEX LIMITED

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.03.2026

NOTE: 1 (I)SHARE CAPITAL

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised Share Capital				
Equity shares of Rs. 10/- each	110.00	1,100.00	65.00	650.00
(b) Issued Share Capital				
(Equity shares of 10 each fully paid up in Cash)	65.00	650.00	65.00	650.00
(No of shares 65,00,000 of Rs 10 Each)				
(Equity shares of 10 each fully paid up in Cash)				
(No of shares 23,76,000 of Rs 10 Each)	23.76	237.60	-	-
(c) Subscribed and Paid up capital				
Equity shares of 10 each fully paid up	88.76	887.60	65.00	650.00
Total	**88.76**	**887.60**	**65.00**	**650.00**

NOTE: 1(II) RECONCILATION STATEMENT
Reconcilation of No. of shares and Amount Outstanding at the begning and at the end of the reporting period:

PARTICULARS	Equity Shares	
	Number	Amount
EQUITY SHARES WITH VOTING RIGHTS		
No. Of Share Outstanding at the begning of the period as on 01.04.2025	65.00	650.00
No.of Shares issued during the period ending on 31st March, 2026 (Equity share capital raised through IPO)	23.76	237.60
No. Of Share Outstanding at the ending of the period as on 31.03.2026	**88.76**	**887.60**

NOTE: 1 (III) DETAIL OF SHARE HOLDING
Deatil of share Holders holding More then 5% shares as at 31 March,2026 is set out below

Name of Shareholder	As at 31 March 2026		As at 31 March, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Vishal Garg	23.77	26.78%	23.77	36.57%
Anju Garg	14.84	16.72%	14.84	22.83%
RDG Capital Private Limited (Previously knowned as Lassiez Advissory Private Limited)	26.39	29.73%	26.39	40.60%
Total	**64.99**	**73.23%**	**64.99**	**100.00%**

NOTE: 1 (IV) DETAIL OF Promoter Contribution
Shares held by promotes at the end of the Year

Promoter's Name	No. of Shares	% of Total Shares	% Change duing the year
ANJU GARG	14.84	16.71%	(0.06)
VISHAL GARG	23.77	26.78%	(0.10)
Shri Vishal Garg & Sons HUF	0.005	0.01%	(0.23)
Indian Warehousing Corporation Limited	0.001	0.00%	(0.41)
Glod Shine Comtrade Private Limited	0.001	0.00%	(1.00)
RDG Proteins Limited	0.001	0.00%	0.00
RDG Capital Private Limited (Previously knowned as Lassiez Advissory Private Limited)	26.39	29.73%	(0.11)
Total	**65.00**	**73.23%**	**(1.90)**

NOTE 2: RESERVE AND SURPLUS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
(A) SECURITY PREMIUM ACCOUNT		
Balance Brougt forward From Previous Year	752.85	752.85
Add: Raised during the year on Shares issued during the Year	2,114.64	-
Less: IPO Expenses	243.61	-
Closing balance	**2,623.88**	**752.85**
(B) SURPLUS (Profit & Loss A/c)		
Balance Brougt forward From Previous Year	1,837.49	1,080.17
Add: Profit for the Period	888.41	757.32
Add: Transfer From income tax	-	-
	2,725.90	**1,837.49**
Total (A+B+C)	**5,349.78**	**2,590.34**

NON CURRENT LIABILITIES

NOTE: 3 LONG TERM LOANS & BORROWING

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
HDFC GECL Loan A/c***452096879	-	0.17
HDFC GECL Loan A/c***452158045	88.07	175.33
Total	**88.07**	**175.50**

NOTE: 4 LONG TERM PROVISIONS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Gratuity		
Opening Balance	-	-
Provision made during the year	12.93	-
Less:Paid	-	-
	12.93	
Total	**12.93**	**-**

CURRENT LIABILITIES

NOTE: 5 SHORT TERM BORROWINGS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
From Banks (Secured Loans)		
HDFC Bank Ltd. OD A/c***	1,134.31	4,161.47
HDFC Baank Ltd - Stock Pledge Funding	-	584.40
Total	**1,134.31**	**4,745.87**

***** HDFC Ltd overdraft facility and GECL loan secured by**

PRIMARY SECURITY-

Hypothecation of by way of first and exclusive charges on all present & future current Assets inclusive of all Stocks & Book Debts.

COLLATRAL SECURITY-

Equitable Mortgage of the -

Residential Property (Owner name:- Shri Vishal Garg and Smt Anju Garg.) worth Rs.600.48 Lakhs Located at .No 42 , Vallabh Nagar, Scheme Kota.

Commercial Property (Owner name:- M/s Vishal & Co.) worth Rs. 81.40 Lakhs located at P-7, Seth Bhamashah Krishi Mandi, Kota.

Industrial Property (Owner name:- M/s Rukmani Devi Garg Agro Impex Ltd) worth Rs. 550.45 Lakhs Located at F-378, IPIA, opp Bhahmashah Mandi entrance gate- Kota.

Commercial Property (Owner name:- Rukmani Devi Garg Agro impex Ltd.) worth Rs. 77.40 Lakhs located at P-26, Seth Bhamashah Krishi Mandi,Kota

Shop worth Rs. 39.00 Lakhs located Plot No. 12 Itawa, krishi upaj Mandi samiti Itawa
'Owner name:- (M/s Rukmani Devi Garg Agro Impex Ltd)

Plot No. J-375 (G) , IPIA , Kota belonging to M/s Rukmani Devi Agro Impex Ltd.worth Rs. 80.00 Lakhs

Shop worth Rs. 135.90 Lakhs located Plot No. 36 Baran, krishi upaj Mandi samiti Baran

NOTE : 6 - TRADE PAYABLE

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Trade Payables	133.19	2,098.31
Sundry Brokers	18.20	4.61
Expenses of Freight	2.72	-
Total	**154.11**	**2,102.92**

Age wise detail as under	**Outstanding for following periods from due date of payment**				
Particulars	**upto 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	-	-	-	-	-
(ii) Others	154.11	-	-	-	154.11
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-
Total	**154.11**	**-**	**-**	**-**	**154.11**

NOTE: 7 - OTHER CURRENT LIABILITIES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Current Liabilities & Payables		
Advance From Customers for Goods	-	530.00
Sundry Creditors For Expenses	13.77	4.23
TDS Wrongly Booked	0.16	-
Staff Payables	2.44	2.63
(A)	**16.38**	**536.85**
Duties & Taxes		
Duties & Taxes	8.85	9.51
(B)	**8.85**	**9.51**
Total (A+B)	**25.23**	**546.37**

NOTE: 8 SHORT TERM PROVISIONS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Other Provisions		
Provision For Income Tax		
Opening Balance	267.57	164.18
Provision made during the year	307.21	267.57
Less: Income Tax Paid	267.57	164.18
Provision For Employee Benefit		
Gratuity		
Opening Balance	-	-
Provision made during the year	7.09	-
Less:Paid	-	-
Total	**314.30**	**267.57**

NOTE: 10 NON-CURRENT INVESTMENT

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Other Non Current Investment (carried at Cost)		
Fixed Deposits Receipts with Bank	107.30	5.53
RBI Gold Bond	2.40	2.40
Total	**109.69**	**7.93**

NOTE :11 OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Security - Central Depository Services Ltd (CDSL)	0.45	0.45
Security - National Depository Services Ltd (NDSL)	0.45	0.45
Security - BSE Lisitng Fee	3.60	-
Total	**4.50**	**0.90**

NOTE :12 - INVENTORIES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
STOCK IN TRADE		
Closing stock		
Traded Goods		
Bardana	37.13	33.92
Bopp Bag	17.44	32.88
Channa	-	857.36
Dhan	11.07	22.99
Makka	470.84	483.17
Mustard	2,745.65	2,356.97
Soyabean	27.07	330.96
Wheat	1,058.08	-
Total (A)	**4,367.26**	**4,118.25**
Wheat Sortex	189.87	61.08
Total(B)	**189.87**	**61.08**
Total (A+B)	**4,557.13**	**4,179.33**

NOTE :13 - TRADE RECEIVABLE

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Unsecured , Considered Good		
Trade Receivables (More than 6 months)		
Manufacturing	5.33	5.33
Trading	-	-
Trade Receivables (Less than 6 Months)		
Manufacturing	177.36	244.23
Trading	2,061.60	5,632.84
Total	**2,244.29**	**5,882.40**

Age wise detail as under	**Outstanding for following periods from due date of payment**				
Particlars	**6 month - 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed Trade Receivables - Considered Good	2,238.96	-	-	-	2,238.96
Manufacturing	177.36	-	-	-	177.36
Trading	2,061.60	-	-	-	2,061.60
(ii) Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-
Manufacturing	-	-	-		-
Trading	-	-	-	-	-
(iii) Disputed Trade Reciveables - Considered Good	-	-	-	-	-
Manufacturing	-	-	-	-	-
Trading	-	-	-	-	-
(iv) Disputed Trade Receiveables - Considered Doubtful	-	-	-	5.33	5.33
Manufacturing	-	-	-	5.33	5.33
Trading	-	-	-	-	-
Total	**2,238.96**	**-**	**-**	**5.33**	**2,244.29**

NOTE :14 - CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
a) CASH IN HAND		
Parent Company	3.95	1.50
Subsidary Company	-	-
TOTAL (A)	**3.95**	**1.50**
B) BALANCE WITH BANKS (SCHEDULED BANKS)		
Parent Company	15.14	0.38
Subsidary Company	9.86	9.97
TOTAL (B)	**25.00**	**10.35**
TOTAL (A+B)	**28.96**	**11.85**

NOTE :15 SHORT TERM LOANS & ADVANCES

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Loans to Related Parties		
Kosoco Hybrid & Research Private Limited	-	51.00
Advances For Expenses	2.12	-
Total	**2.12**	**51.00**

NOTE :16 OTHER CURRENT ASSETS

PARTICULARS	As at 31 March, 2026	As at 31 March, 2025
Security KUMS, Itawa	0.10	0.10
Security JVVNL (J-375)	0.60	0.60
Income Tax Appeals	0.01	0.01
Income Tax Refund (FY 2025-26)	1.42	-
Advance Tax	223.00	223.00
Rake Indents Security A/c	10.00	21.00
TDS Receivable	42.02	23.78
TDS Appeals	0.52	0.52
TCS Receivable	0.05	0.31
GST Refundable		
CGST	52.05	17.05
SGST	61.34	43.27
IGST	1.55	(2.26)
Total	**392.67**	**327.39**

NOTE : 17 REVENUE FROM OPERATION

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Sales of Products		
A. Manufacturing of Goods	13,058.00	12,400.35
B. Trading of Goods	32,994.86	20,299.15
	46,052.85	**32,699.50**
A. Manufacturing of Goods	13,058.00	12,400.35
A.1. Wheat - Sharbatti Brand	-	-
A.2. Wheat - Taj Mahal Brand	-	-
A.3. Wheat - Happy Faimly Brand	-	-
A.4. MILL Quality	-	-
A.5. By-product	-	-
Total (A)	**13,058.00**	**12,400.35**
B. Trading of Goods		
B.1, Bardana	15.20	16.43
B.2. Channa	1,200.76	749.26
B.3. Dhan	49.26	1.01
B.4. Wheat	25,579.70	11,448.94
B.5. Maida	-	-
B.6. Mustared	5,112.87	5,753.52
B.7. Dhaniya	-	0.25
B.7.Makka	11.99	390.88
B.8. Mustard Oil	-	62.34
B.9. Soyabean	1,025.09	1,751.00
B.10. Mustrad DOC	-	125.53
B.11. Soya Refine Oil	-	-
Total (B)	**32,994.86**	**20,299.15**
Grand Total	**46,052.85**	**32,699.50**

NOTE :18 OTHER INCOME

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Storage Charges	3.68	22.62
Interest Received	3.83	6.42
Discount	-	1.01
Rounded Off	-	0.02
Agri Product Processing Services	4.96	2.76
Sauda Settlement Income	6.26	-
Total	**18.73**	**32.82**

NOTE :19 Cost of Material Consumed

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Production	12,235.86	11,636.51
Add: Opening stock	61.08	45.99
Less: Closing stock	189.87	61.08
Total	**12,107.07**	**11,621.41**

NOTE : 20 PURCHASE OF STOCK IN TRADE

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Purchase		
Bardana	178.27	169.58
Bopp Bag	61.78	79.67
Channa	343.40	1,488.22
Dhan	33.37	18.24
Dhaniya	-	0.13
Makka	0.57	868.81
Mustard Deoiled Cake	-	127.92
Mustard Oil Pungent	-	61.15
Mustard	5,270.78	6,448.41
Wheat	25,945.42	10,933.84
Soyabean	680.43	923.28
Purchase of Stock in Trade (A)	**32,514.02**	**21,119.25**
Changes in inventory of Stock in Trade		
Closing stock		
Bardana	37.13	33.92
Bopp Bag	17.44	32.88
Dhan	11.07	22.99
Channa	-	857.36
Makka	470.84	483.17
Mustard	2,745.65	2,356.97
Soyabean	27.07	330.96
Wheat	1,058.08	-
	4,367.26	**4,118.25**
Opening stock		
Bardana	33.92	43.00
Bopp Bag	32.88	27.43
Mustard	22.99	1,318.22
Soyabean	857.36	1,118.86
Dhan	483.17	7.20
Dhaniya	2,356.97	0.15
Chana	330.96	-
Makka	-	-
Wheat	-	64.55
	4,118.25	**2,579.41**
Changes in inventory of Stock in Trade (B)	**(249.02)**	**(1,538.84)**
GRAND TOTAL (A+B)	**32,265.01**	**19,580.42**

NOTE : 21 EMPLOYEE BENEFIT EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Salary Expenses	46.32	43.90
Satff Welfare Expenses	2.57	-
Salary to Whole time Directors	24.00	21.20
Gratuity Expense	20.02	-
Independent Directors Remuneration	1.40	1.00
Total	**94.31**	**66.10**

NOTE :22 FINANCE EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Bank Charges	9.60	10.71
Interest Expenses	245.22	241.01
Total	**254.82**	**251.71**

NOTE : 23 DEPRECIATION & AMORTIZATION EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Depreciation Exp.	27.43	21.86
Total	**27.43**	**21.86**

NOTE : 24 OTHER EXPENSES

PARTICULARS	AS ON 31.03.2026	AS ON 31.03.2025
Parent Company		
Direct Expenses	**21.31**	**23.27**
Indirect Expenses		
Advertisement Expenses	3.95	1.02
BSE Exchange Fee	1.10	0.50
Bad Debts	-	11.36
Computer Exp	0.02	-
Consultancy Fees	1.93	-
Convenyance & Travelling	1.13	0.79
CSR Expenditure	12.59	5.92
Dalali Exp	11.32	10.14
Danage Expenses	0.29	0.52
Dematerialisation Expense	0.94	0.99
Discount	0.22	-
Donation	0.10	-
Electricity Expenses (Office and Godown)	2.62	3.98
Fumigation & Danage Expenses	4.79	2.29
Godown Rent	1.04	4.09
GST Demand	1.12	35.85
GST ITC Reversal	15.05	9.93
Insurance Expenses	11.08	4.52
Interest on Income Tax	3.73	5.51
Interest on TDS	0.16	0.02
Legal & Professional Fees	4.30	2.29
Postage & Courier	0.02	0.07
Printing & Stationery	0.30	0.52
Repair & Maintenance	16.45	11.85
RIICO Lease Service Charges	-	2.45
ROC Expenses	0.26	4.80
Round Off	0.02	-
Shop & Office Exp.	7.58	4.28
Software Expenses	1.36	0.27
TDS Demand	0.22	0.06
Tea & Refreshment Expenses	0.38	-
Telephone & Mobile Expenses	0.44	0.80
Vat Demand	-	1.60
Vehicle & Conveyance Exp	0.32	11.03
Water Expenses	0.23	-
Welcome Exp	0.37	0.45
	-	-
Payment to Auditors	-	-
Audit Fees	1.02	5.87
Internal Audit Fees	4.15	-
Taxations Matters	-	0.50
Other Services	-	0.02
	110.60	**144.27**
Subsidary Company		
Indirect Expenses		
Bank Exp.	0.00	-
ROC Expenses	0.03	0.01
Office Expenses	0.02	-
Payment to Auditors	-	
Audit Fees	0.06	0.12
	0.11	**0.13**
Total	**132.02**	**167.67**

NOTE: 9(1) FIXED ASSETS

M/S RUKMANI DEVI GARG AGRO IMPEX LIMITED

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

Computation of Depriciation as per Income Tax Act, 1961

Particulars	W.D.V as	Additions		Deletions	Subsidy	Rate of Dep.	Dep.	Additional Dep.	Total Dep.	WDV as on 31.03.2026
	on 01.04.2025	>180 Days	<180 Days							
COMPUTER										
COMPUTER	0.78	-	-	-	-	40%	0.31	-	0.31	0.47
Busy	0.13	-	-	-	-	40%	0.05	-	0.05	0.08
VEHICLE										
Motor Cycle	0.22	-	-	-	-	15%	0.03	-	0.03	0.19
Car I-10	0.11	-	-	-	-	15%	0.02	-	0.02	0.10
Car Skoda (New)	5.08	-	-	-	-	15%	0.76	-	0.76	4.32
Car Skoda	2.34	-	-	-	-	15%	0.35	-	0.35	1.99
Car Landrover	15.16	-	-	-	-	15%	2.27	-	2.27	12.89
Car Honda City	9.21	-	-	-	-	15%	1.38	-	1.38	7.83
Car Honda city	2.35	-	-	-	-	15%	0.35	-	0.35	2.00
INNOVA HYCROSS HYBRID ZX-RJ20UE3456	33.20	-	-	-	-	15%	4.98	-	4.98	28.22
FURNITURE & FIXTURES										
Furniture	4.50	-	-	-	-	10%	0.45	-	0.45	4.05
Kanta Baat	0.01	-	-	-	-	15%	0.00	-	0.00	0.01
OFFICE EQUIPMENT										
Office Equipment	-	-	1.37	-	-	15%	0.10	-	0.10	1.27
PLANT & MACHINERY										
Camera	0.20	-	-	-	-	15%	0.03	-	0.03	0.17
Air Conditioner	1.42	0.35	-	-	-	15%	0.27	-	0.27	1.51
Power Inverter	1.30	-	-	-	-	15%	0.20	-	0.20	1.10
Mobile Phone	1.03	-	0.18	-	-	15%	0.17	-	0.17	1.04
EPBAX Sustem	0.01	-	-	-	-	15%	0.00	-	0.00	0.00
Solar Power Plant	0.21	-	30.03	-	-	40%	6.09	-	6.09	24.15
Godrej Safe	0.03	-	-	-	-	15%	0.00	-	0.00	0.02
Plant & Machinery, Haripura, Baran	1.45	-	-	-	-	15%	0.22	-	0.22	1.24
Plant & Machinery G-389, IPIA,Kota	1.49	-	-	-	-	15%	0.22	-	0.22	1.26
Plant & Machinery F-378 IPIA,Kota	0.93	-	-	-	-	15%	0.14	-	0.14	0.79
Plant & Machinery J-375, IPIA,Kota	62.04	-	-	-	-	15%	9.31	-	9.31	52.73
Deisel Generator	2.36	-	-	-	-	15%	0.36	-	0.36	2.01
Weighbridge	1.48	-	-	-	-	15%	0.22	-	0.22	1.26
Cash Counting Machine	0.06	-	-	-	-	15%	0.01	-	0.01	0.05
BUILDING										
Industrial(Godown) Buidling G-389 IPIA.Kota	0.21	-	-	-	-	10%	0.02	-	0.02	0.18
Industrial(Godown) Building F-378 IPIA,Kota	16.83	-	-	-	-	10%	1.68	-	1.68	15.15
Industrial (Godown) Buidling Haripura, Baran	38.96	-	-	-	-	10%	3.90	-	3.90	35.06
Industrial Godown Building J-375, Ipia, Kota	14.98	-	-	-	-	10%	1.50	-	1.50	13.48
Construction At P-26 Shop	3.00	-	-	-	-	10%	0.30	-	0.30	2.70
Shop P-26 ,Bhamashah Mandi,Kota	16.86	-	-	-	-	0%	-	-	-	16.86
Plot No 12-Krishi upaj mandi	16.38	-	-	-	-	0%	-	-	-	16.38
Shop at Baran	38.12	-	-	-	-	0%	-	-	-	38.12
Construction At Dahara	77.98	-	-	-	-	0%	-	-	-	77.98
INDUSTRIAL LAND										
Industrial Land, Haripura,Baran	14.88	-	-	-	-	0%	-	-	-	14.88
Industrial Plot F-378 IPIA, Kota	17.18	-	-	-	-	0%	-	-	-	17.18
Industrial Plot J-375 IPIA, Kota	13.73	-	-	-	-	0%	-	-	-	13.73
Industrial Plot G-389 (B)IPIA, Kota	5.36	-	-	-	-	0%	-	-	-	5.36
Industrial Plot (Dhakad Khedi)	15.53	-	-	-	-	0%	-	-	-	15.53
Industrial Land At Dahara KH. 425/191	33.36	-	-	-	-	0%	-	-	-	33.36
Industrial Land At Dahara KH. 426/191	45.90	-	-	-	-	0%	-	-	-	45.90
Industrial Land At Dahara KH. 191/1	16.84	-	-	-	-	0%	-	-	-	16.84
Industrial Land At Dahara KH. 191/2	18.27	-	-	-	-	0%	-	-	-	18.27
Industrial Land At Dahara KH. 191	40.17	-	-	-	-	0%	-	-	-	40.17
Industrial Land At Dahara KH. 421/182	17.18	-	-	-	-	0%	-	-	-	17.18
Industrial Land At Dahara KH. 422/184	34.69	-	-	-	-	0%	-	-	-	34.69
Industrial Land At Dahara KH. 436/184	32.40	-	-	-	-	0%	-	-	-	32.40
Total	**675.89**	**0.35**	**31.58**	**-**	**-**		**35.69**	**-**	**35.69**	**672.12**

FIXED ASSETS AS PER COMPANIES ACT

NOTE '9' FIXED ASSETS

Particulars	GROSS BLOCK					DEPRICIATION				W.D.V As on	
	OPENING	ADDITON	(DELETION)	SUBSIDY	CLOSING						
	as on 01.04.2025				as on 31.03.2026	Opening	For the year	Deductions/adjustments during the year	31.03.2026	31.03.2026	31.03.2025
Computer											
Computer	7.22	-	-	-	7.22	6.42	0.40	-	6.82	0.40	0.80
Busy software	0.99	-	-	-	0.99	0.94	-	-	0.94	0.05	0.05
Vehicle											
Motor cycle	0.54	-	-	-	0.54	0.52	-	-	0.52	0.03	0.03
Motor cycle (NEW)	0.56	-	-	-	0.56	0.52	0.01	-	0.53	0.03	0.05
Car Skoda (New)	12.39	-	-	-	12.39	10.63	0.55	-	11.18	1.21	1.76
Car HONDA CITY 2021	16.21	-	-	-	16.21	11.57	1.45	-	13.02	3.19	4.64
Car HONDA CITY	10.98	-	-	-	10.98	10.43	-	-	10.43	0.55	0.55
Car Landrover	55.64	-	-	-	55.64	52.30	0.56	-	52.86	2.78	3.34
INNOVA HYCROSS HYBRID ZX-RJ20UE3456	35.89	-	-	-	35.89	1.84	10.63		12.48	23.42	34.05
Furniture & Fixtures											
Furniture	7.26	-	-	-	7.26	4.06	0.80	-	4.86	2.40	3.20
Office Equipment											
Air Conditioner	4.89	0.35	-	-	5.24	3.65	0.28	-	3.92	1.32	1.24
Power Invertor	4.23	-	-	-	4.23	3.49	0.25	-	3.75	0.48	0.74
Mobile Phone	2.42	0.18	-	-	2.59	1.41	0.19	-	1.60	0.99	1.00
EPBAX System	0.08	-	-	-	0.08	0.08	-	-	0.08	0.00	0.00
Television	0.00	1.37	-	-	1.37	-	0.26	-	0.26	1.11	-
Camera CC TV F-378	1.00	-	-	-	1.00	0.95	-	-	0.95	0.05	0.05
Plant & Machinery											
Godrej Safe	0.29	-	-	-	0.29	0.28	-	-	0.28	0.01	0.01
Kanta Baat	0.06	-	-	-	0.06	0.05	0.00	-	0.06	0.01	0.01
Plant & Machinery, Haripura, Baran	18.00	-	-	-	18.00	17.10	-	-	17.10	0.90	0.90
Plant & Machinery, G-389, IPIA Kota	14.83	-	-	-	14.83	13.78	0.11	-	13.89	0.94	1.04
Plant & Machinery, F-378	9.75	-	-	-	9.75	9.20	0.06	-	9.26	0.49	0.55
Plant & Machinery, J-375	253.01	-	-	-	253.01	236.35	6.81	-	243.16	9.85	16.66
Diesel Generator	13.28	-	-	-	13.28	11.61	0.29	-	11.89	1.39	1.67
Solar Power Plant	4.56	30.03	-	-	34.59	3.04	0.74	-	3.78	30.81	1.52
Weighbridge	12.78	-	-	-	12.78	11.51	0.20	-	11.71	1.07	1.27
Cash Counting Machine	0.34	-	-	-	0.34	0.30	0.01	-	0.31	0.03	0.04
Building											
Industrial(Godown) Buidling G-389 IPIA.Kota	0.00	-	-	-	-	-	-	-	-	-	-
Industrial(Godown) Building F-378 IPIA,Kota	79.58	-	-	-	79.58	64.70	1.22	-	65.92	13.66	14.89
Industrial (Godown) Buidling Haripura, Baran	177.28	-	-	-	177.28	156.88	1.90	-	158.79	18.49	20.39
Industrial (Godown) Building J-375, IPIA, Kota	45.73	-	-	-	45.73	13.72	0.39	-	14.11	31.61	32.00
Construction P-26, BKUM, Kota	5.93	-	-	-	5.93	2.68	0.31	-	2.98	2.95	3.26
Shop P-26 ,Bhamashah Mandi,Kota	16.86	-	-	-	16.86	-	-	-	-	16.86	16.86
Plot No 12-Krishi upaj mandi	16.38	-	-	-	16.38	-	-	-	-	16.38	16.38
Shop at Baran	38.12	-	-	-	38.12	-	-	-	-	38.12	38.12
Industrial Land							-				
Industrial Land, Haripura,Baran	14.88	-	-	-	14.88	-	-	-	-	14.88	14.88
Industrial Plot F-378 IPIA, Kota	17.18	-	-	-	17.18	-	-	-	-	17.18	17.18
Industrial Plot J-375 IPIA, Kota	13.73	-	-	-	13.73	-	-	-	-	13.73	13.73
Industrial Plot G-389 (B)IPIA, Kota	5.36	-	-	-	5.36	-	-	-	-	5.36	5.36
Industrial Plot (Dhakad Khedi)	15.53	-	-	-	15.53	-	-	-	-	15.53	15.53
Industrial Land at Dahara Kh 421/182	22.82	-	-	-	22.82	-	-	-	-	22.82	22.82
Industrial Land at Dahara Kh 422/184	46.08	-	-	-	46.08	-	-	-	-	46.08	46.08
Industrial Land at Dahara Kh 425/191	44.32	-	-	-	44.32	-	-	-	-	44.32	44.32
Industrial Land at Dahara Kh 426/191	60.98	-	-	-	60.98	-	-	-	-	60.98	60.98
Industrial Land at Dahara Kh 191	53.36	-	-	-	53.36	-	-	-	-	53.36	53.36
Industrial Land at Dahara Kh 191/1	22.37	-	-	-	22.37	-	-	-	-	22.37	22.37
Industrial Land at Dahara Kh 191/2	24.27	-	-	-	24.27	-	-	-	-	24.27	24.27
Industrial Land at Dahara Kh 436/184	42.58	-	-	-	42.58	-	-	-	-	42.58	42.58
Total	**1,250.53**	**31.93**	**-**	**-**	**1,282.46**	**650.00**	**27.43**	**-**	**677.43**	**605.03**	**600.53**

RUKMANI DEVI GARG AGRO IMPEX LTD

(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

CALCULATION OF DEFERRED TAX LIABILITY

(On account of Depreciation)

In Compliance to Accounting Standard 22, the following accounting policy is to be adopted in preparation of Financial Statements for the year ended 31st March , 2026

"Provision for the year comprises estimated current income tax determined to be payable in respect of taxable income and deferred Tax effect of timing difference representing the difference between taxable income and accounting income that originate in one year and capable of reversible in one or more subsequent."

In addition to current tax liability, the calculation of deferred tax liability is worked out as under :

Particulars		31/03/2026	31/03/2025
1. Written down Value As per Companies Act, 2013		605.03	600.53
2. Written down Value as per Income Tax Act ,1961		672.12	675.89
3. Net W.D.V. (1-2)		(67.09)	(75.35)
4. Deferred Tax @	22%	(14.76)	(16.58)
5. Surcharge @	10%	(1.48)	(0.66)
6. Education Cess @	4%	(0.65)	(17.24)
7. Total Deferred Tax Liability (4+5+6)		(16.89)	
Deffered tax on Gratuity			
1.Gratuity provided but not paid disallowed u/s 43B		20.02	
2 Deferred Tax @	22%	4.41	
3. Surcharge @	10%	0.44	
4.Education Cess @	4%	0.19	
5 Total Deferred Tax Asset (2+3+4)		5.04	
Deffered tax Liability to be carried to balance sheet		**(21.93)**	
Deffered Tax Laibilty B/F		**(17.24)**	
Deffered Tax Assest Transfer To Profit Loss A/C		**(4.68)**	

Note: - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Notes attached to and forming part of the Consolidated Statement of Accounts as on and for the year ending on 31st March, 2026 are as follows:

I. CORPORATE INFORMATION:

The company has been incorporated on 17/04/1998 under the Companies Act, 1956 vide CIN No. U24246RJl998PLC014771. Main objects of the company are to deal in trading of Agricultural Commodities.

II. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of Preparation of Consolidated Financial Statements:

The Consolidated Financial Statements have been prepared to comply in all material aspects with applicable accounting principles generally accepted in India, the applicable Accounting Standards prescribed under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014, the provisions of the Act (to the extent notified) and other Accounting Principles generally accepted in India, to the extent applicable.

The company presents assets and liabilities in the balance sheet based on current/ non- current classification based on operating cycle. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The company has identified twelve months as its operating cycle.

2. Inventories (AS-2):

Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost comprise of all cost of purchase, cost of conversion and other cost in bringing the inventory to their present location and condition. The Cost formula used is First in First Out (FIFO).

3. Cash and Cash Equivalents (Cash Flow Statements - AS-3)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short – term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using Indirect method, where by profit/ (loss) before extraordinary item and tax is adjusted for the effect of transactions of non-cash nature and deferrals or accruals of past and future cash receipts or payments. The cash flow from operating, Investing and financing activities of the companies are segregated based on the available information.

4. Revenue (AS-9):

Sale of Goods and Services

They are generally accounted for on accrual basis as they are earned or incurred, revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from contracts priced on time and material basis are recognised when services are rendered and other costs are incurred.

Other Income

Interest and Other Income are accounted on accrual basis.

5. **Property, Plant and Equipment (AS-10):**

The Fixed Assets are stated at cost of acquisition less accumulated Depreciation and impairment losses, if any. The cost includes taxes and duties, freight, installation and other direct or allocated expenses. Consequently depreciation on such assets is provided according to useful life prescribed under the Schedule II for “Continuous Process Plant” under Written down Value Method. Depreciation on other assets is provided on Written down Value Method in accordance with the provisions of the Companies Act, 2013 at the rates and in the manner specified in Schedule II of the Act except intangible assets.

Machinery spares which can be used only in connection with items of fixed assets and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance. There is no Capital Work In Progress for the financial year ended on March 31st 2026.

6. **Investments (AS-13):**

(i) Investments, which are readily realisable and intended to be held for not more than one period from the date on which such investments are made, are classified as current investments. All investments are usually measured at cost.

(ii) Current investments are carried in the Consolidated financial statements at lower of the cost and fair value determined on an individual investment basis. Long term investments are carried at cost.

7. Employees Benefits (AS-15):

Employee benefits are accrued in the period in which the associated services are rendered by employees of the Company, as detailed below:

-- Short Term Employees Benefits: - Short term employee benefits are recognized as an expense at the undiscounted amount in the standalone profit and loss account of the period in which the related service is rendered.

-- Defined Contribution Plans: - The Company's contribution to State Governed provident fund scheme, Employee State Insurance scheme and Employee pension scheme are considered as defined contribution plans and expenses are recognized in the Standalone Statement of Profit and Loss based on the amount of contribution required to be made and when services are rendered by the employees.

-- Defined Benefit Plans: **-** The cost of the defined benefit plans and the present value of the defined benefit obligation are recognized based on actuarial valuation as on the balance sheet date using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The Company accrues for liability towards Gratuity which is a defined benefit plan. The present value of obligation under such defined benefit plan is determined based on actuarial valuation as at the balance sheet date, using the Projected Unit Credit Method.

-- Other Long Term Employees Benefits: **-** Leaves balances lying in credit of the employees are not paid as the company follows practice of granting leaves as and when demanded by the employees during the period, otherwise the same lapse. Hence, no provision for the same is required to be made.

8. Borrowing cost (AS-16):

Borrowing costs which are attributable to acquisition/construction of qualifying assets are capitalised as a part of the cost of such assets till the date of putting such assets to use. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are recognised as an expense in the period in which they are incurred.

9. Earnings per Share (AS-20):

Basic & Diluted Earnings per Share are computed in accordance with AS-20 on 'Earning per Share'. Basic EPS is calculated by dividing the net profit or loss after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted Earnings per Equity Share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period, except where the results are anti-dilutive.

10. Taxes on Income (AS-22):

Current tax is the amount of tax payable on the taxable income for the period as determined in accordance with the provision of Income Tax Act, 1961.

Deferred tax is recognised on timing difference, being the difference between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and tax laws enacted or substantially enacted as at the reporting date.

Deferred tax liabilities are recognised for all timing difference. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets.

Deferred tax assets are recognised for timing difference of other items only to extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the company has legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their recoverability.

11. Intangible Assets (AS-26):

The company amortises the intangible assets over their estimated useful lives on the straight line basis, commencing from the date asset is available to the company for its use. Further, the company assesses at each consolidated balance sheet date, the probability of future economic benefits using reasonable and supportable assumptions that represent the best estimated economic conditions that will exist over the useful life of the asset and amortizes the amount of asset accordingly.

12. Impairment of Assets (AS-28):

An asset is treated as impaired when the carrying amount of asset exceeds its recoverable value.
The Company assesses at each consolidated balance sheet date, whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets. If such recoverable amount of the assets or recoverable amount of the cash generating unit to which assets belong is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in consolidated Profit and Loss account. If at the consolidated Balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

13. Provisions, Contingent Liabilities and Contingent Assets (AS-29):

Provisions involving a substantial degree of estimation in measurement and are recognised when there is a present obligation as a result of past events and it is reasonably certain that there will be an outflow of resources. A provision is not discounted to its present value and is determined based on the latest estimate required to settle an obligation at the period end, these are reviewed at each consolidated balance sheet date and adjusted to reflect the best current estimates. Contingent liabilities are not recognised. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Statements.

II. NOTES TO ACCOUNTS:

1. Sundry Debtors & Creditors:

In the absence of confirmation from the parties and pending reconciliation, the Debit and Credit balances in regard to receivables and payables have been taken as reflected in the books. In the opinion of the Directors, Loans and Advances and Current Assets, if realised in the ordinary course of business, have the value at which they are stated in the Consolidated Balance Sheet.

2. Advances:

The Company has not given Advances for purchase of capital goods to any suppliers and to others towards expenses in the general course of business.

Besides, also advances to other corporates in the nature of loans, or advances subject to Sections 185 and 186 of the Companies Act, 2013.

3. Unsecured Loan:

Company has not raised the unsecured loan from directors during the year.

4. Provisions:

In the opinion of the management, the provisions made in these annual accounts are adequate.

5. Transaction in foreign Currency:

No foreign currency transactions occurred during the year.

6. Contingent Liabilities:

The company has represented that there are no other contingent liabilities against the company as on March 31st, 2026.

7. Director's Remuneration:

Sl. no.	Particulars	Current Period	Previous Year
1.	Director’s Remuneration	24,00,000.00	21,20,000.00

8. Auditor’s Remuneration:

Sl. no.	Particulars	Current Period	Previous Year
1.	Auditor’s Remuneration	1,07,900.00	1,13,800.00

9. As part of our audit procedures, we have reviewed the records and documentation related to the identification and payment obligations towards suppliers registered under the Micro, Small, and Medium Enterprises Development Act, 2006 (MSME Act). Based on the information and explanations provided to us, the management has represented that they have made reasonable efforts to identify and classify their suppliers under the MSME Act.

We note that the company has disclosed the outstanding dues to MSMEs as at the balance sheet date and has recognized the interest payable on delayed payments, where applicable. We also note that management has provided for any interest accrued but remaining unpaid under the provisions of the MSME Act.
We recommend that the management continue to ensure timely payments to MSME suppliers and maintain adequate documentation to support the classification and compliance under the MSME Act.

10. Carrying cost of goods held on balance sheet date is **Rs.45,57,13,456.92.00/-**

11. Figures of the previous period have been re-grouped / re-classified wherever applicable.

12. In the opinion of the Board, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Consolidated Balance sheet and the provision for known liability is adequate and not in excess of amount reasonably necessary.

13. The company has not impaired any assets during the period.

14. The company has not received any government grant or subsidy during the period.

15. As per Section 135 of the Companies Act 2013, Corporate Social Responsibility (CSR) applies to the Company as the net profit for the financial year 2024-25 exceeded INR 500 Lacs. The Company will disclose the CSR activities undertaken, the amount spent, and any unspent amounts in the notes to accounts for the financial year ended 31 March 2026.

Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**	**For the year ended 31 March 2024**	**For the year ended 31 March 2023**
Gross amount required to be spent by the company for the FY 2024-25	11,58,263.00	5,17,779.00	0.00	0.00
Amount of expenditure incurred				
(i) Construction/Acquisition of any asset	0.00	0.00	0.00	0.00
(ii) On purpose other than (i) above	12,59,374.00	5,92,000.00	0.00	0.00
The shortfall at the end of the year	0.00	0.00	0.00	0.00
Total of previous years shortfall	0.00	0.00	0.00	0.00

The company is required to spend CSR expenditure of Rs. 14,59,263/- for the FY 2026–27.

16. The company has not traded or invested in cryptocurrency or virtual currency during the period.

17. According to the information and explanations given to us there was no unrecorded transaction found in the books of accounts of the company which have been surrendered or disclosed as income during the period in the assessment under the Income Tax Act , 1961.

18. The company had investments made in RBI Sovereign Gold Bonds of Rs. 2,39,567.50 which in the name of director of the company.

19. Related Party Disclosures:

Information regarding transactions with related parties as required by the Accounting Standard – 18 issued by the Institute of Chartered Accountants of India is annexed.

Disclosure of Transaction between the Company and Related Parties and the Status of Outstanding Balance as On 31.03.2026.

Key Managerial Personnel on the Boards as on 31.03.2026 : 1. Vishal Garg 2. Anju Garg 3. Lakshya Gupta 4. Priyanka Alwani 5. Lalit Modi 6. NareshDutt Sharma 7. Ayushi Agrawal 8. Narendra Kumar Rathore	Managing Director Whole Time Director Ex-Chief Financial Officer Independent Director Independent Director Independent Director Company Secretary Chief Financial Officer
Enterprise over which relatives of key managerial personnel exercises significant influence	1. Priyesh Impex Private Limited 2. Vishal Innovative Infraprojects LLP (formerly known as Vishal Innovative Infraprojects Private Limited) 3. Goldshine Comtrade Private Limited 4. RDG Proteins Limited 5. Shree Harivishal Industries LLP 6. RDG Solvent Limited. 7. Rukmani Devi Garg Agro Ampex Pvt. Ltd. 8. Prishagarg Overseas Pvt. Ltd. 9. RDG Capital Private Limited. 10. RDG Foods Private Limited 11. RDG Agri Export Private Limited 12. RDG Overseas Private Limited 13. Indian Warehousing Corporation Ltd 14. Shrinathji Assignment Private Ltd. 15. Vishalgarg Industries LLP (formerly known as formerly known as Vishalgarg Industries Private Limited) 16. Prisha Enterprises Pvt. Ltd. 17. Kosco Hybrid Research Private Limited 18. Vishal & Company 19. Vishal Garg & Sons HUF 20. Evershine Infratech Creation LLP
Associates	None
Subsidiaries	1. RDG Green Energy Private Ltd

Particulars	Volume of Transaction during F.Y. 2025-26	Volume of Transaction during F.Y. 2024-25	Balance	Balance
			As on 31st March, 2026	As on 31st March, 2025
Interest Received on Loan given				
Kosco Hybrid & Research Private Ltd.	80,137.00	4,45,068.00	0.00	50,99,863.00
Rent paid				
Indian Warehousing Corporation Ltd	0.00	1,11,343.00	0.00	13,84,22,823.00
Sales made to Relate Parties				
RDG Solvent Ltd.	3,45,61,251.00	26,92,38,086.85	0.00	0.00
Vishal and Co.	6,26,44,164.00	1,47,31,500.00	0.00	0.00
Shri Vishal Agro Trade Syndicate	7,89,99,150.00	1,48,23,375.00	0.00	0.00
Indian Warehousing Corporation Ltd	0.00	8,61,11,904.59	0.00	13,84,22,823.00
Priyesh Impex Private Limited	7,80,01,955.00	0.00	0.00	0.00
RDG Overseas Private Limited	5,96,73,230.00	0.00	0.00	0.00
Garg Sweet Industries	3,23,95,237.50	0.00	3,23,62,842.00	0.00
Sales of Services made to Relate Parties				
Kosco Hybrid & Research Private Ltd.	4,95,900.00	0.00	0.00	50,99,863.00
Purchase from Related Parties				
RDG Solvent Ltd.	19,68,750.00	28,27,500.00	0.00	0.00
Indian Warehousing Corporation Ltd	26,44,24,593.47	41,05,61,465.20	0.00	13,84,22,823.00
Shri Vishal Agro Trade Syndicate	8,24,27,423.47	1,74,00,168.00	0.00	0.00
Vishal & Co.	8,94,60,988.00	4,89,89,560.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	16,02,990.00	0.00	0.00	0.00
Priyesh Impex Private Limited	8,05,47,465.00	0.00	0.00	0.00
RDG Overseas Private Limited	6,19,23,138.00	0.00	0.00	0.00
Loan Given				
Kosco Hybrid & Research Private Ltd.	0.00	50,00,000.00	0.00	50,99,863.00
RDG Solvent Ltd	0.00	4,35,00,000.00	0.00	0.00
Receipt of Loan Given				
RDG Solvent Ltd	0.00	4,35,00,000.00	0.00	0.00
Kosco Hybrid & Research Private Ltd.	50,00,000.00	0.00	0.00	50,99,863.00
Remuneration To KMP				
Vishal Garg (Director)	12,00,000.00	12,00,000.00	0.00	0.00
Anju Garg (Director)	12,00,000.00	9,20,000.00	0.00	0.00
Lakshya Gupta (CFO)	3,60,000.00	2,82,000.00	0.00	0.00
Ayushi Agrawal CS	90,000.00	90,000.00	7,500.00	7,500.00
Lalit Modi	50,000.00	0.00	0.00	0.00
Priyanka Alwani	50,000.00	0.00	0.00	0.00
Naresh Dutt Sharma	40,000.00	0.00	0.00	0.00

List of Related Parties & Description of the relationship between parties:

Name of Party	Description of relationship with Reporting Enterprise
Vishal Garg	Managing Director
Anju Garg	Whole Time Director
Lakshya Gupta	Ex - Chief Financial Officer
Priyanka Alwani	Independent Director
LalitModi	Independent Director
Naresh Dutt Sharma	Independent Director
Ayushi Agrawal	Company Secretary
Narendra Kumar Rathore	Chief Financial Officer
CA Ankur Garg	Additional Independent director
Priyesh Impex Private Limited	Entities under common control
Vishal Innovative InfraprojectsLLP (formerly known as Vishal Innovative Infraprojects Private Limited)	Entities under common control
Goldshine Comtrade Private Limited	Entities under common control
RDG Proteins Limited	Entities under common control
Shree Harivishal Industries LLP	Entities under common control
RDG Solvent Limited.	Entities under common control
Rukmani Devi Garg Agro Ampex Pvt. Ltd.	Entities under common control
Prishagarg Overseas Pvt. Ltd.	Entities under common control
RDG Capital Private Limited.	Entities under common control
RDG Foods Private Limited	Entities under common control
RDG Agri Export Private Limited	Entities under common control
RDG Overseas Private Limited	Entities under common control
Indian Warehousing Corporation Ltd	Entities under common control
Shrinathji Assignment Private Ltd.	Entities under common control
Vishalgarg Industries LLP (formerly known as Vishalgarg Industries Pvt. Ltd)	Entities under common control
Prisha Enterprises Pvt. Ltd.	Entities under common control
Kosco Hybrid Research Private Limited	Entities under common control
Vishal & Company	Entities under common control
Vishal Garg & Sons HUF	Entities under common control
Evershine Infratech Creation LLP	Entities under common control
RDG Green Energy Pvt. Ltd	Subsidiary

The related Parties have been relied on as per the list and information provided by the management.

III. **Additional Regulatory Disclosure:**

1. Title deeds of immovable Property not held in name of the company:

According to the information and explanations given to us, the records examined by us and based on the examination of the copies of conveyance deeds/ registered sale deed provided to us, we report that, the title deeds, all immovable properties i.e. land and building as appearing in the Consolidated financial statements of the company are held in the name of the company. The company has not taken any immovable properties i.e. land and building on lease during the period under report.

2. Revaluation of property, Plant and Equipment:

Company has not re valued its Property, Plant and equipment (including Right of Use assets) or intangible assets or both during the period.

3. Loans and Advances:

Company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to its related party as defined in clause (76) of section 2 of companies Act, 2013.

4. Capital work-in-progress:

There were no such capital works in progress, whose completion is overdue or has exceeded its cost compared to its original plan. Hence requirement for ageing schedule and completion schedule is not applicable.

5. Intangible assets under development:

There is no intangible asset under development during the period. Hence requirement for ageing schedule and completion schedule is not applicable.

6. Details of Benami Property Held:

According to information and explanations given to us and result of our audit procedures, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

7. Security of current assets against borrowings:

According to information and explanations given to us and results of our audit procedures we have noted that the company has working capital loan limits with HDFC bank against stocks of Raw Material, finished goods and receivables etc. current assets.

a) As informed by the management, the periodical statements are not required to be furnished to the bank on quarterly basis. The periodic statements are required to be submitted on monthly basis. Valuation of stocks can be ascertained from the historical record of mandi rates.
b) Values of closing inventories are recorded once at the year-end only and can be ascertained from the historical record of mandi rates.

8. Wilful Defaulter:

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

9. **Relationship with Struck off Companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not entered into any transaction with the companies whose names have been struck off under section 248 of Companies Act, 2013.

10. **Registration of charges or satisfaction with Registrar of Companies:**

According to the information and explanations given to us and on the basis of our audit procedures, we report that all charges or satisfactions have been registered with Registrar of Companies.

Note: Calculation for delay in number of days is based on a 30 day time limit and not on a month basis.

11. **Compliance with number of layers of companies:**

The company has subsidiary RDG Green Energy Private Limited. The company has complied with the provision of section 2(87) read with rule (2) of Companies (Restriction on number of Layers) Rules, 2017

12. **Analytical Ratios:**

We have compiled the ratio analysis chart for the previous year ended on 31st March, 2026 on the basis of audited consolidated financial statements of the period and have also calculated the same ratios on the basis of current audited results.
According to the information and explanations given to us and on the basis of our audit procedures, numerator and denominator of following ratios are based on the nature of company operations and the applicable regulatory requirements that a company needs to comply with. We furnish below the details of required ratio as under:

Ratio	**Numerator**	**Denominator**	**Current period**	**Previous period**	**% Variance**	**Reason for Variance**
Current ratio	72,25,16,850.08	16,27,94,714.63	4.44	1.36	225%	Better Utilisation of funds towards repayment of short term borrowings, creditors and other liabilities
Debt Equity ratio	88,06,586.00	62,37,37,687.46	0.01	0.05	-74%	Decrease in secured loan from banks due to repayment
Debt Service Covergae ratio	14,63,58,160.73	2,45,21,756.00	5.97	5.34	12%	Increase in company's profitability and decrease in finance expenses due to repayment of borrowings

Return on Equity ratio	8,88,40,644.00	62,37,37,687.46	14.24%	23.37%	-39%	Higher increment in shareholder's fund base due to issue of equity at premium in comparison to increase change in normal profitability levels
Inventory Turnover ratio	4,43,93,38,854.25	45,57,13,456.92	9.74	7.47	30%	Inventory levels increased in order to meet the increased demands
Trade receivable Turnover ratio	4,60,52,85,408.52	22,44,29,206.73	20.52	5.56	269%	High increase in sales level in current year and debtors level decreased in comparison to previous year due to efficient collection of payment from debtors
Trade Payable Turnover Ratio	4,47,49,88,434.17	1,54,11,139.40	290.37	15.58	1764%	High decrease in creditors levels due to utilisation of IPO funds towards timely payment resulting in better working capital.
Net Capital Turnover ratio	4,60,52,85,408.52	63,25,44,273.46	7.28	9.57	-24%	Higher increment in shareholder's fund base due to issue of equity at premium in comparison to increase change in normal profitability levels
Net Profit ratio	11,90,93,387.65	4,60,52,85,408.52	2.59%	3.13%	-17%	Decrease in profit due to Commodity price volatility

Return on Capital Employed	11,33,62,400.00	63,25,44,273.46	17.92%	29.23%	-39%	Decrease in profit due to Commodity price volatility
Return on Investment	8,88,40,644.00	63,25,44,273.46	14.04%	22.17%	-37%	Decrease in profit due to Commodity price volatility

13. **Compliance with approved Scheme(s) of Arrangements:**

According to the information and explanations given to us and on the basis of audit procedures, there is no scheme of any arrangement has been approved by the competent authority which requires compliances under section 230 to 237 of companies Act, 2013.

14. **Utilisation of Borrowed funds and share premium:**

According to the information and explanations given to us and on the basis of audit procedures, we are of the opinion that the company has not made any advance or investment or given any loan to any other entity or person including foreign entities (called Intermediaries) with an understanding to directly or indirectly lend or invest in other entities or persons identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For and on behalf of the Board of Directors
Signature to Notes 1 to 19

RUKMANI DEVI GARG AGRO IMPEX LTD
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)

Sd/-
VISHAL GARG
(Managing Director)
DIN: 00840692

Sd/-
ANJU GARG
(Whole Time Director)
DIN: 02061437

Sd/-
AYUSHI AGRAWAL
(Company Secretary)
M.NO: A48756

Sd/-
NARENDRA KUMAR RATHORE
(Chief Financial Officer)
DIN: 09420255

In terms of our report of even date

For SARUPRIA SOMANI& ASSOCIATES
Chartered Accountants
FRN: 010674C

SD/-
CA DEVENDRA KUMAR SOMANI
(Partner)
M. No.: 079558
UDIN: 26079558WPWJMT2854

Date: 15/05/2026
Place: CAMP KOTA