



**RR Financial
Consultants Limited**

Regd. Office : 412-422, Indraprakash Building
21, Barakhamba Road,
New Delhi-110001
Tel. : 01144441111
CIN No. : L74899DL1986PLC023530
Email Id : pamdir@rrfcl.com
Website : www.rrfinance.com
www.rrfcl.com

Date: 18th May, 2024

To,
The Manager
Listing Department
Bombay Stock Exchange Limited
25th Floor, PJ Towers, Dalal Street,
Mumbai-400001

Ref: Scrip Code: 511626

Sub: Outcome of the Board Meeting of the Company held on 18th May, 2024 as per Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the meeting of Board of Directors of the Company held today, **18th May, 2024 at 12:00 noon** at registered office of the Company inter alias has:

1. Considered and approved the Annual-Audited Financial Results (Standalone and Consolidated) for the 4th Quarter and Year ended 31st March, 2024.
2. Audit Report (AR) on the Annual-Audited Financial Result – Standalone & Consolidated both were considered and approved.

Please find attached the following:

1. The Annual-Audited Standalone and Consolidated Financial Results of the Company for the 4th Quarter and Year ended 31st March, 2024.
2. Audit Report (AR) on the Annual-Audited Financial Result - Standalone and Consolidated both.

The meeting of the Board of Directors commenced at 12:00 PM and concluded at 02:45 PM.

Kindly take the above information on record and acknowledge receipt of the same.

Thanking You,
Yours faithfully,

For RR Financial Consultants Limited

**Rajat Prasad
Managing Director
DIN: 00062612**

Encl: as above

Independent Auditor's Report On Quarterly and Year to date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
R R Financial Consultants Limited

1. We have audited the accompanying statement of quarterly and year to date Consolidated financial results of the **R R Financial Consultants Limited** ('The Holding Company') and its subsidiaries (Holding Company and subsidiaries together referred to as 'the Group') for the quarter and year ended March 31, 2024 ('the statement') attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 and Regulation 52 read together with regulation 53 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of subsidiaries companies, the statement:
 - i) Include the financial results and year to date of the following entities:
 - a) **R R Financial Consultants Limited**
 - b) **RR Equity Brokers Private Limited** and its five subsidiaries i.e. RR Commodity Brokers Private Limited, R. R. Information and Investment Research Pvt Ltd, RR Investors Retail Services Private Limited, RR IT Solution Private Limited, RR Investors Distribution Company Private Limited
 - c) **RR Insurance Brokers Private Limited**
 - d) **Arix Consultants Private Limited**
 - e) **RR Fincap Private Limited**
 - f) **RR Investors Capital Services Pvt Ltd** and its one subsidiary i.e. RR Investor Securities Trading Private Limited
 - g) **RR Infra Estates Private Limited** and its three subsidiaries i.e. RR Land Estates Private Limited, Laxminarayan Infraestates Private Limited, Priya Darshan Real Estates Private Limited



- ii) are presented in accordance with the requirements of listing requirements in this regard; and
- iii) Gives a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year and for the quarter ended March 31, 2024.

3. Basis for opinion-

We conducted our audit in accordance with the standards on Auditing ("SAs ") specified under section 143 (10) of the companies Act, 2013 ("the Act "). Our responsibilities under that standard are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our Audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other Auditors in terms of their reports referred to in "other matters "Paragraph below in sufficient and appropriate to provide a basis for our opinion.

4. Management's Responsibilities for the Consolidated Financial Results -

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable **Indian Accounting Standards (IND AS)** prescribed under Section 133 of the Companies Act, 2013 (**The 'Act'**), read with relevant rules issued there under, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations.

The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated Financial Results by the Directors of the Holding Company, as aforesaid.



In preparing the Consolidated Financial Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to ease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible of overseeing the financial reporting process of the Group.

5. Auditors Responsibilities for the Audit of the Consolidated Financial Results-

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance but is not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3)(i) of the 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 operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the statement 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the Parent Company within the Group of which we are the independent auditors, to express an opinion on the statement. We are responsible for direction, supervision and performance of the audit of financial information of such entity included in the statement of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- We did not audit the financial statements of 14 subsidiaries included in the consolidated financial statements, whose financial statements reflect total assets of ₹6740.73 lacs as at 31 March, 2024; as well as the total revenues of ₹1803.92 lacs and net profit after tax ₹41.50 lacs as at 31 March, 2024. These financial statements and other financial information have been audited by other auditors whose report has been furnished to us, and our opinion on the Statements, in so far as it relates to the amounts and disclosures included in the statements is based solely on the report of such other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.



- Further the Statement also includes one subsidiary company whose financial statements reflect total assets of ₹270.20 lacs as at 31 March, 2024; as well as the total revenues of ₹ 78.24 lacs and net profit after tax ₹0.18 lacs as at 31 March, 2024, whose financial information have not been audited. This financial information is unaudited and have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial information is not material to the Group

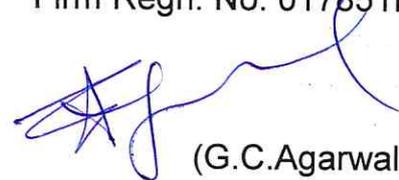
Our report on the statement is not modified in respect of the above matters.

- Attention is drawn to the fact that the figures for the quarter ended 31st March 2024 and the corresponding quarter ended in the previous year, as reported in these consolidated financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the relevant financial year, which were subject to limited review, as required under the Listing Regulations.

Place: New Delhi
Date: 18.05.2024

For G.C.Agarwal & Associates
Chartered Accountants
Firm Regn. No. 017851N




(G.C.Agarwal)

Partner

Membership No:083820

UDIN:-240 83820BKFWOP8989



Statement of Consolidated Audited Financial Results for The Quarter and year ended 31st March, 2024

(₹ in lacs)

Sr.No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	INCOME FROM OPERATIONS					
	a. Net Sales / Income from Operations	394.66	488.04	406.87	1,975.06	1,825.82
	b. Other Operating Income	-	-	-	-	-
2	Other income	(0.87)	8.32	2.97	12.12	12.10
3	Total Revenue (1+2)	393.79	496.36	409.84	1,987.18	1,837.92
4	EXPENSES					
	a. Employees Cost	146.68	81.82	103.77	405.86	353.46
	b. Finance Cost	21.96	18.40	21.30	79.92	66.50
	c. Depreciation and Amortisation Expenses	4.47	3.73	6.07	16.92	18.10
	d. Other Expenditure	264.92	403.20	301.38	1,418.66	1,335.49
	Total Expenses	438.03	507.15	432.52	1,921.36	1,773.55
5	Profit / (Loss) from operations before exceptional items & taxes (3-4)	(44.24)	(10.79)	(22.68)	65.82	64.37
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) from ordinary activities before taxes (5-6)	(44.24)	(10.79)	(22.68)	65.82	64.37
8	Tax Expense	-	-	-	-	-
	a. Current Tax	3.96	-	(4.51)	11.46	9.74
	b. Deferred Tax	11.47	-	(0.01)	11.47	(6.76)
	c. Income Tax for Earlier Years	(0.59)	0.29	0.20	(0.30)	1.98
9	TOTAL TAX EXPENSES	14.84	0.29	(4.32)	22.63	4.96
10	Profit / (Loss) for the period from continuing operations (7-9)	(59.08)	(11.08)	(18.36)	43.19	59.41
11	Profit / (loss) from discontinuing operations	-	-	-	-	-
12	Tax Expense on discontinuing operations	-	-	-	-	-
13	Profit / Loss from discontinuing operations after tax (11-12)	-	-	-	-	-
14	Profit / (Loss) for the period (10+13)	(59.08)	(11.08)	(18.36)	43.19	59.41
15	Minority Interest	(2.60)	(1.56)	(6.23)	6.14	7.38
16	Net Profit / (Loss) after taxes and minority interest (14-15)	(56.48)	(9.52)	(12.13)	37.05	52.03
17	Other Comprehensive Income					
	A. Items that will not be classified to profit or loss	-	-	-	-	-
	B. Income tax relating to Items that will not be classified to profit or loss	(0.00)	-	(0.00)	(0.00)	(0.00)
	C. Items that will be classified to profit or loss	-	-	-	-	-
	D. Income tax relating to Items that will be classified to profit or loss	-	-	-	-	-
18	Total other comprehensive income	(0.00)	-	(0.00)	(0.00)	(0.00)
	Total comprehensive Income (16+18)	(56.48)	(9.52)	(12.13)	37.05	52.03
19	Paid up Equity Share Capital (Face value of Share (₹) 10/- Each)	1,106.94	1,106.94	1,106.94	1,106.94	1,106.94
20	Reserve excluding Revaluation Reserves	-	-	-	3,451.87	3,513.83
21	Earnings per share (not annualised):					
	a. Basic (₹)	(0.51)	(0.09)	(0.11)	0.33	0.47
	b. Diluted (₹)	(0.51)	(0.09)	(0.11)	0.33	0.47

Rajat Pasra J

**R R FINANCIAL CONSULTANTS LIMITED**

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CIN: L74899DL1986PLC024530

Phone:-011-44441111, Email-Id:-cs@rrfcl.com, Website:-www.rrfcl.com

Consolidated Audited Financial Results as on 31st March, 2024**STATEMENT OF ASSETS AND LIABILITIES**

(₹ in lacs)

Sr.No.	PARTICULARS	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
I	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipments	2,217.98	2,231.08
	(b) Goodwill	97.15	196.16
	(c) Intangible Assets	1.07	1.07
	(d) Financial Assets		-
	(i) Investments	135.49	134.87
	(ii) Loans	8.51	147.74
	(iii) Trade Receivable	506.63	496.37
	(iv) Other Financial Assets		-
	(e) Deferred Tax Assets (net)	72.43	83.90
	(f) Other non current tax assets(net)	188.45	205.95
	(g) Other non-current assets	869.69	860.01
	Sub-total - Non-Current Assets	4,097.40	4,357.15
2	CURRENT ASSETS		
	(a) Inventories	285.85	100.39
	(b) Financial Assets		-
	(i) Investments	71.26	82.21
	(ii) Trade Receivable	584.24	613.17
	(iii) Cash and cash equivalents	179.55	246.24
	(iv) Bank balance other than (iii) above	68.49	88.44
	(v) Loans	248.73	85.78
	(vi) Other financial assets	7.76	5.24
	(c) Current tax assets(net)	83.12	69.77
	(d) Other current assets	470.12	390.14
	Sub-total - Current Assets	1,999.12	1,681.38
	Total Assets	6,096.52	6,038.53
II	EQUITY AND LIABILITIES		
	EQUITY		
1	(a) Equity share capital	1,106.95	1,106.95
	(b) Other equity	3,451.87	3,513.83
	Equity attributable to owners of the company	4,558.82	4,620.78
	Non Controlling Interest	265.88	259.74
	Sub-total - Equity	4,824.70	4,880.52
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	631.02	430.92
	(ii) Trade payables-	0.02	0.28
	- Due to micro and small enterprises		-
	- Due to other than micro and small enterprises		-
	(iii) Other financial liabilities		-
	(b) Deferred tax liabilities (net)	0.16	-
	(c) Long-Term Provisions	1.04	0.07
	(d) Other Non Current Liabilities		-
	Sub-total -Non Current Liabilities	632.24	431.27
3	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowing	373.75	368.74
	(ii) Trade payables	29.52	86.98
	(iii) Other financial liabilities	0.50	0.50
	(b) Other current liabilities	210.76	261.61
	(c) Current provisions	0.58	1.47
	(d) Current tax liabilities	24.47	7.44
	Sub-total - Current Liabilities	639.58	726.74
	Total - Equity and Liabilities	6,096.52	6,038.53

Rajal Pansad



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Consolidated Cash Flow Statement For The Year Ended 31st March 2024

(₹ in lacs)

Sr .N o.	PARTICULARS	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
	Cash flow from operating activities		
	Profit before tax	65.82	64.36
	Adjustments for :		
	Depreciation	16.92	18.11
	Loans and Provisions	-	-
	Interest and dividend Received	(9.54)	(11.06)
	Dividend income	(1.14)	(0.04)
	Interest expense	79.93	66.50
	Unrealised foreign exchange (gain) / loss	-	-
	Increase in Fair Value of Assets/Inventory	-	-
	(Profit) / loss on sale of Property, plant & equipments	-	-
	Profit on sale of investment	-	0.30
	Operating profit before working capital changes	151.99	138.17
	Adjustments for :		
	(Increase) / decrease in other non current assets	(9.68)	(25.00)
	(Increase) / decrease in other current assets	(79.98)	16.91
	(Increase) / decrease in loan and advances	(23.71)	(1.82)
	(Increase) / decrease in inventories	(185.46)	0.77
	(Increase) / decrease in trade receivable	18.67	(15.66)
	(Increase)/ decrease in other financial assets and others	8.96	(9.36)
	Increase/(decrease) in Provision	0.08	-
	Increase/(decrease) in trade payables	(57.74)	45.84
	Increase/(decrease) in other current liabilities & other liabilities	(33.67)	136.67
	Increase/(decrease) in other financial liabilities	-	-
	Cash generated from operations	(210.54)	286.52
	Current taxes paid	(18.48)	(1.68)
	Cash Flow from operating activity before Exceptional	(229.01)	284.84
	Exceptional items	-	-
	Net cash from operating activities (A)	(229.01)	284.84
B	Cash flow from investing activities		
	Purchase of Property, Plant and Equipments	(3.82)	(27.22)
	Sale of Property, plant and equipments	-	-
	(Increase)/decrease in current investments	10.32	(75.29)
	Profit on sale of investment	-	(0.30)
	Loans/ deposits with subsidiaries	-	-
	Interest and dividend received Received	10.69	11.11
	Net cash used in investing activities (B)	17.19	(91.70)
C	Cash flow from financing activities		
	Proceeds from issue of share capital	-	-
	Repayment of long term borrowings	-	-
	Proceeds from long term borrowings	200.10	(69.53)
	Repayment from short term borrowings	5.01	(140.08)
	Proceeds from Short term borrowings	-	-
	Interest paid	(79.93)	(66.50)
	Dividend paid	-	-
	Corporate dividend tax	-	-
	Net cash used in financing activities (C)	125.18	(276.11)
	Net increase in cash and cash equivalents (A+B+C)	(86.64)	(82.97)
	Cash and cash equivalents at the beginning of the year	334.68	417.66
	Cash and cash equivalents at the end of the year	248.04	334.69

Components of cash and cash equivalents

On current accounts	175.46	235.25
On deposits accounts	-	-
Other Bank Balance	68.49	88.44
Cash on Hand	4.09	10.99
Total cash & cash equivalents	248.04	334.68

Notes:

- Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 issued by the Institute of Chartered Accountants of India

Rajat Purohit

Notes-

The above Consolidated Audited Financial Result were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 18th May 2024. Consolidation has been made as per Ind AS 110 (Consolidated Financial Statement issued by The Institute of Chartered Accountants of India). The Statutory Auditors have carried out the "Audit" of the Above Financial results, who has expressed an unmodified opinion thereon.

The Above results has been prepared in compliance with recognition and measurement principles of Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

Previous year figures have been regrouped and rearranged wherever considered necessary. The entire operation of the Company relates to only one reportable segment, therefore segment reporting by Ind AS 108 is not required.

The figure for the quarter ended 31st March 2024 are balancing figures between audited figures in respect of full financial year ended 31st March 2024 and the published year to date figures upto the third quarter ended on 31st. December 2023.



**By Order of the Board
For : RR FINANCIAL CONSULTANTS LIMITED**

Rajat Prasad

**Place : New Delhi
Date : 18th May, 2024**

Rajat Prasad
Managing Director
DIN : 00062612

Independent Auditor's Report On Quarterly and Year to date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as ammended

To
Board of Directors
R R Financial Consultants Limited

1. Opinion-

We have audited the accompanying statement of quarterly and year to date standalone financial results of **R R Financial Consultants Limited** ('The Company') for the quarter and year ended March 31, 2024 ('The Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read together with regulation 53 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

2. In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) Is presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard; and
- ii) Gives a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

3. Basis for opinion-

We conducted our audit in accordance with the standards on Auditing ("SAs") specified under section 143 (10) of the companies Act, 2013 ("the Act"). Our responsibilities under that standard are further described in the "Auditor's Responsibilities for the Audit of the Statement" 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 ("the ICAI") together with the ethical requirements that are relevant to our Audit of the standalone financial statements under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



4. **Management's Responsibilities for the Standalone Financial Results -**

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Standalone financial results that give a true and fair of the net profit and total comprehensive income and other financial information of the Company in accordance with the applicable **Indian Accounting Standards (IND AS)** prescribed under Section 133 of the Companies Act, 2013 (**The 'Act'**), read with relevant rules issued there under, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations.

The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors of the Company is also responsible of overseeing the financial reporting process.

5. **Auditors Responsibilities for the Audit of the Standalone Financial Results-**

Our objectives are to obtain reasonable assurance about whether the Standalone financial results 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 high level of assurance but is not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

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



- Identify and assess the risks of material misstatement of the Standalone financial results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3)(i) of the 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 operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast Significant doubt on the ability of the Company 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 statement 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.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Company to express an opinion on the statement. We are responsible for direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors.

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 controls 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.

Other Matters

- Attention is drawn to the results for the quarter ended 31st March 2024 and the corresponding quarter ended in the previous year, as reported in these Standalone financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the relevant financial year, which were subject to limited review by us, as required under the Listing Regulations.

Place: New Delhi
Date: 18.05.2024

For G.C. Agarwal & Associates
Chartered Accountants
Firm Regn. No. 017851N



(G.C. Agarwal)
Partner

Membership No:083820

UDIN:-24083820BKFW004952



Standalone Audited Financial Results for The Quarter and year ended 31st March, 2024

Sr. No	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	INCOME FROM OPERATIONS					
a.	Net Sales / Income from Operations					
	Net Sales / Income from Operations	24.76	30.59	18.35	105.01	77.50
b.	Other Operating Income	-	-	-	-	-
2	Other Income	0.02	-	(0.13)	0.02	0.11
3	Total Revenue (1+2)	24.78	30.59	18.22	105.03	77.61
4	EXPENDITURE					
a.	Employees Cost	-	-	-	-	-
b.	Finance Cost	-	-	-	-	-
c.	Depreciation and Amortisation Expenses	-	0.02	-	0.02	-
d.	Other Expenditure	30.22	19.86	18.29	99.43	75.85
	Total Expenses	30.22	19.88	18.29	99.45	75.85
5	Profit / (Loss) from operations before exceptional items &	(5.44)	10.71	(0.07)	5.58	1.76
6	Exceptional Items	(0.02)	0.02	-	-	-
7	Profit / (Loss) from ordinary activities before taxes (5-6)	(5.46)	10.73	(0.07)	5.58	1.76
8	Tax Expense	-	-	-	-	-
a.	Current Tax	0.74	-	0.16	1.04	0.26
b.	Deffered Tax	3.00	-	0.77	3.00	1.07
c.	Income Tax for Earlier Year	(0.29)	0.29	-	-	0.30
9	TOTAL TAX EXPENSES	3.45	0.29	0.93	4.04	1.63
10	Profit / (Loss) from ordinary activities before Tax (7-9)	(8.91)	10.44	(1.00)	1.54	0.13
11	Profit/Loss from discontinuing operations	-	-	-	-	-
12	Tax Expense of discontinuing operations	-	-	-	-	-
13	Profit/Loss from discontinuing operations after tax (11-12)	-	-	-	-	-
14	Profit / (Loss) for the period (10+13)	(8.91)	10.44	(1.00)	1.54	0.13
15	Other Comprehensive Income (OCI)					
a.	Items that will not be reclassified to Profit or loss	-	-	-	-	-
b.	Income tax relating to Items that will not be reclassified to Profit or loss	-	-	-	-	-
c.	Items that will be reclassified to Profit or loss	-	-	-	-	-
d.	Income tax relating to Items that will be reclassified to Profit or loss	-	-	-	-	-
16	Total other comprehensive income	-	-	-	-	-
17	Total comprehensive Income (14+16)	(8.91)	10.44	(1.00)	1.54	0.13
18	Paid up Equity Share Capital (Face value of Share `10/- Each)	1,106.94	1,106.94	1,106.94	1,106.94	1,106.94
19	Reserve excluding Revaluation Reserves	-	-	-	2,817.95	2,816.41
20	Earnings per share (not annualised):					
a.	Basic (₹)	(0.08)	0.09	(0.01)	0.01	0.00
b.	Diluted (₹)	-	0.09	(0.01)	-	0.00

Rajal Pevad





R R FINANCIAL CONSULTANTS LIMITED
 Reg. Off:- 412-422, 4th Floor, Indraprakash Building, 21 Barakamba Road, New Delhi-110001
 CIN: L74899DL1986PLC023530
 Phone:-011--44441111, Email-Id:-cs@rrfcl.com, Website:-www.rrfcl.com

Standalone Audited Financial Results as on 31st March, 2024

STATEMENT OF ASSETS AND LIABILITIES

(₹ in lacs)

S.No.	PARTICULARS	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
I	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipments	0.51	0.53
	(b) Capital work-in-progress	-	-
	(c) Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	2,741.02	2,615.39
	(ii) Loans	83.29	83.29
	(iii) Trade Receivable	-	-
	(iv) Other Financial Assets	-	-
	(e) Deferred Tax Assets (net)	7.38	10.37
	(f) Other non current tax assets(net)	30.31	30.31
	(g) Other non-current assets	1,880.48	1,879.99
	Sub-total - Non-Current Assets	4,742.99	4,619.88
2	CURRENT ASSETS		
	(a) Inventories	101.99	100.39
	(b) Financial Assets		
	(i) Investments	10.15	10.15
	(ii) Trade Receivable	0.32	0.53
	(iii) Cash and cash equivalents	0.93	2.39
	(iv) Bank balance other than (iii) above	-	-
	(v) Loans	114.75	-
	(vi) Other financial assets	-	-
	(c) Current tax assets(net)		2.10
	(d) Other current assets	0.50	-
	Sub-total - Current Assets	228.63	115.56
	Total Assets	4,971.63	4,735.44
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity share capital	1,106.94	1,106.94
	(b) Other equity	2,817.95	2,816.41
	Sub-total - Equity	3,924.89	3,923.35
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowing	153.50	153.50
	(ii) Trade payables-	0.02	0.28
	- Due to micro and small enterprises	-	-
	- Due to other than micro and small enterprises	-	-
	(iii) Other financial liabilities	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Provisions	-	-
	(d) Other non current liabilities	-	-
	Sub-total -Non Current Liabilities	153.52	153.78
3	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowing	765.21	494.15
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	126.84	163.78
	(c) Provisions	-	-
	(d) Current tax liabilities	1.18	0.38
	Sub-total - Current Liabilities	893.22	658.31
	Total - Equity and Liabilities	4,971.63	4,735.44

Rajat Puroja





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Standalone Cash Flow Statement For The Year Ended 31st March 2024

S r. N	PARTICULARS	₹ in lacs	
		As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
	Cash flow from operating activities		
	Profit before tax	5.58	1.76
	Adjustments for :		
	Depreciation	0.02	-
	Loans and Provisions	-	-
	Interest and dividend Received	-	-
	Dividend income	(0.02)	(0.04)
	Interest expense	-	-
	Unrealised foreign exchange (gain) / loss	-	-
	Increase in Fair Value of Assets/Inventory	-	-
	(Profit) / loss on sale of Property, plant & equipments	-	-
	Profit on sale of investment	-	-
	Operating profit before working capital changes	5.58	1.72
	Adjustments for :		
	(Increase) / decrease in other non current assets	-	-
	(Increase) / decrease in other current assets	(0.49)	-
	(Increase) / decrease in loan and advances	(114.75)	-
	(Increase) / decrease in inventories	(1.60)	0.76
	(Increase) / decrease in trade receivable	0.21	(0.21)
	(Increase)/ decrease in other financial assets and	3.00	1.06
	Increase/(decrease) in Provision	-	-
	Increase/(decrease) in trade payables	(0.26)	(0.11)
	Increase/(decrease) in other current liabilities &	(36.15)	153.78
	Increase/(decrease) in other financial liabilities	-	-
	Cash generated from operations	(144.47)	157.01
	Current taxes paid	(2.45)	0.54
	Cash Flow from operating activity before Extraordinary	(146.92)	157.55
	Exceptional items		
	Net cash from operating activities (A)	(146.92)	157.55
B	Cash flow from investing activities		
	Purchase of Property, Plant and Equipments	-	-
	Sale of Property, plant and equipments	-	-
	(Increase)/decrease in current investments	(125.63)	(9.99)
	Profit on sale of investment	-	-
	Loans/ deposits with subsidiaries	-	-
	Interest and dividend received Received	0.02	0.04
	Net cash used in investing activities (B)	(125.61)	(9.95)
C	Cash flow from financing activities		
	Proceeds from issue of share capital	-	-
	Repayment of long term borrowings	-	-
	Proceeds from long term borrowings	-	22.50
	Repayment from short term borrowings	-	-
	Proceeds from Short term borrowings	271.06	(170.80)
	Interest paid	-	-
	Dividend paid	-	-
	Corporate dividend tax	-	-
	Net cash used in financing activities (C)	271.06	(148.30)
	Net increase in cash and cash equivalents (D)	(1.47)	(0.70)
	Cash and cash equivalents at the beginning	2.40	3.10
	Cash and cash equivalents at the end of the year	0.93	2.40

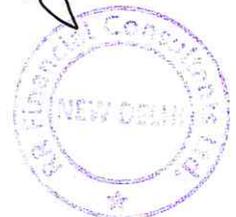
0.9

On current accounts	0.93	0.90
On deposits accounts	-	-
Other Bank Balance	0.00	1.50
Cash on Hand	-	-
Total cash & cash equivalents	0.93	2.40

Notes:

1 Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 issued by the Institute of Chartered Accountants of India

Rajat Persad



Notes-

- 1 The above Standalone Audited Financial Result were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 18th May 2024 .The statutory Auditors have carried out the "Audit"of the Above Financial results. who has expressed an unmodified opinion thereon .
- 2 The Above results has been prepared in compliance with recognition and measurement principles of companies (Indian Accounting Standards) Rules,2015 (Ind AS),prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Previous year figures have been regrouped and rearranged wherever considered necessary.The entire operation of the Company relates to only one reportable segment, therefore segment reporting by Ind AS 108 is not required.
- 4 The figure for the quarter ended 31st March 2024 are balancing figures between audited figures in respect of full financial year ended 31st march 2023 and the published year to date figures upto the third quarter ended on 31 december 2024.

By Order of the Board
For : RR FINANCIAL CONSULTANTS LIMITED



Rajat Prasad

Place : New Delhi
Date : 18th May, 2024

Rajat Prasad
Managing Director
DIN:00062612