



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RR FINCAP (P) LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying standalone financial statements of **RR FINCAP (P) LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statements of Profit and Loss (including Other Comprehensive Income), Statements of changes in equity and Statements of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for opinion

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



Key Audit Matters

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

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

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

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), cash flows and change in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management



either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility

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

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

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



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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred as the "order"), based on my audit, I give in the Annexure A, a statements on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that :-
 - a. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
 - b. In my opinion proper books of account as required by law have been kept by the Company so far as it appears from My examination of those books;



c. The Standalone Balance Sheet, the Standalone Statements of Profit and Loss (including Other comprehensive income), the Standalone Cash Flow Statements and Standalone statements change in equity dealt with by this Report are in agreement with the books of account;

d. In my opinion, the aforesaid standalone financial statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014;

e. On the basis of written representations received from the directors as on 31 March 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 22, from being appointed as a director in terms of Section 164(2) of the Act;

f. With respect to the adequacy of internal financial controls over the financial reporting of the Company and the operating effectiveness of such controls, refer to my separate report in "Annexure B",

g. With respect to the matter to be included in the Auditor's Report under section 197(16): The Company has not paid any managerial remuneration for the year ended 31st March, 2023 to its directors

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:

i. The Company has disclosed the impact of pending litigations on its standalone financial position in its financial statements – Refer Note 31 to the financial statements

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year in consideration.

i. a. The Company's Management has represented that, to the best of its knowledge and belief, and as disclosed in the Note No 36 to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The Company's Management has represented, that, to the best of its knowledge and belief, and as disclosed in the Note No. 37 to the standalone financial statements, no funds have



been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

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

VI. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only with effect from 1st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.

FOR B LUGANI & ASSOCIATES

Chartered Accountant
Firm Registration: 002560N

B. Lugani

B Lugani

Proprietor

Membership No.: 081454

UDIN: 23081454BGVGWQ9090

Date: 30-08-2023

Place: Delhi



Annexure - A to the Independent Auditors' Report

The Annexure referred to in My Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2023, I report that:

- i.
 - a. According to the records of the Company and the information and explanation given to me, the company has no Fixed Assets / intangible assets and accordingly, the requirement of clause 3(i) (a) to (d) of paragraph 3 of the said order is not applicable to the company.
 - b. As explained to me, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- ii.
 - a. As explained to me the company business does not involve inventories and accordingly, the requirement of paragraph 3(ii) a of the said Order is not applicable to the company
 - b. According to the information and explanation given to me, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.
- iii.
 - a. During the year the company has made investments in, provided guarantee, Security given, granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, as per following details-

Particulars	Rs in lakhs			
	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year				
- Subsidiaries				
- Associates	-	-	-	
- Others				
Balance outstanding as at balance sheet date in respect of above cases -				
- Subsidiaries			17.87	
- Joint Ventures	-		-	
- Associates				
- Others				



- b. According to the information and explanations given to me, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- c. There is no stipulation of schedule of repayment of principal and payment of interest and therefore I am unable to comment on the regularity of repayment of principal & payment of interest.
- d. Since the term of arrangement does not stipulate any repayment schedule I am unable to comment whether the amount is overdue or not.
- e. No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- f. The company has granted any loans or advances in the nature of loans either Repayable on demand or without specifying any terms or period of repayment as per following details-

	Aggregate Amount	% of Total outstanding
Promoter		
Related Parties	Rs. 17.87 Lakhs	7.9%

- iv. In my opinion and according to the information and explanation given to me, the company has complied with the provisions of section 185 and 186 of the companies Act, 2013, with respect to loans and advances given, investment made, guarantees and securities given.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the companies Act 2013, and the rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the companies Act 2013, for any of the services rendered by the Company.
- vii.
- a. According to the records of the Company and the information and explanation given to me, the Company has been generally regular in depositing its undisputed statutory dues such as Provident Fund, Employees' State Insurance, Income Tax, Service Tax, goods and service tax Customs Duty, Excise Duty, and any other material statutory dues whichever is applicable to the Company with the appropriate authorities during the year. According to the information and explanations given to me, no undisputed amounts payable in respect of aforesaid dues as at 31 March 2023, for a period of more than six months from the date they became payable.



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

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

ix. .

a. According to the records of the Company examined by me and the information and explanation given to me the company does not have any loans or borrowings from the financial institution or bank or debenture holders as at the balance sheet date. Accordingly, Paragraph 3(ix) of the Order is not applicable

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

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

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

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

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

x.

a. In my opinion and according to the information and the explanations given to me, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments). Further, the company does not have any term loans as at the balance sheet date. Accordingly, paragraph 3(x)(a) of the Order is not applicable.



- b. The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi.
- a. According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- b. No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c. According to the information and explanations given to me by the management, no whistle-blower complaints had been received by the company.
- xii. In my opinion and according to the information and explanations given to me, the company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to me and based on my examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the companies Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. In my opinion and based on my examination, the company does not require to have an internal audit system.
- xv. According to the information and explanations given to me and based on my examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the company.
- xvi. .
- a. The company has obtained registration under section 45-IA of the Reserve Bank of India Act 1934.
- b. In my Opinion and based on my examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (Cor) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- c. In my Opinion and based on my examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.



- d. According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- xvii. Based on my examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3(xviii) of the Order is not applicable to the company.
- xix. According to the information and explanations given to me and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the Board of Directors and management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. Based on my examination, the provision of section 135 are not applicable on the Company. Hence this clause is not applicable on the company.

FOR B LUGANI & ASSOCIATES
Chartered Accountant
Firm Registration: 002560N


B Lugani

Proprietor

Membership No.: 081454

UDIN: 23081454BGVGWQ9090

Date: 30-08-2023

Place: Delhi



Annexure B to the Independent Auditors' Report

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

I have audited the internal financial controls over financial reporting of **RR FINCAP LIMITED** ("the Company") as of 31 March 2023 in conjunction with my audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In My opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, 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 B LUGANI & ASSOCIATES
Chartered Accountant
Firm Registration: 002560N

B. Lugani
B Lugani

Proprietor

Membership No.: 081454

UDIN: 23081454BGVGWQ9090

Date: 30-08-2023

Place: Delhi



RR FINCAP PRIVATE LIMITED
BALANCE SHEET AS AT 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

S.No.	PARTICULARS	NOTE	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	1		2	3
1 ASSETS				
FINANCIAL ASSETS				
(a) CASH AND CASH EQUIVALENTS	3		2,210.32	1,797.33
(b) BANK BALANCE OTHER THAN (a) ABOVE	4		-	-
(c) DERIVATIVE FINANCIAL INSTRUMENTS	5		-	-
(d) RECEIVABLES	6		-	-
(i) TRADE RECEIVABLES				
(ii) OTHER RECEIVABLES	7		243,290.08	242,844.89
(e) LOANS	8		83.61	83.61
(f) INVESTMENTS				
(g) OTHER FINANCIAL ASSETS				
2 NON-FINANCIAL ASSETS				
(a) INVENTORIES	9		285.92	710.92
(b) CURRENT TAX ASSETS (NET)				
(c) DEFERRED TAX ASSETS (NET)				
(d) INVESTMENT PROPERTY				
(e) BIOLOGICAL ASSETS OTHER THAN BEARER PLANTS	10		-	-
(f) PROPERTY PLANT AND EQUIPMENT				
(g) CAPITAL WORK-IN-PROGRESS	11		-	-
(h) INTANGIBLE ASSETS UNDER DEVELOPMENT				
(i) GOODWILL				
(j) OTHER INTANGIBLE ASSETS				
(k) OTHER NON-FINANCIAL ASSETS				
TOTAL ASSETS			245,869.93	245,436.75
LIABILITIES AND EQUITY				
LIABILITIES				
FINANCIAL LIABILITIES				
(a) DERIVATIVE FINANCIAL INSTRUMENTS				
(b) PAYABLES	12		-	-
(i) TRADE PAYABLES				
(ii) TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES				
(i) TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	13		210.00	195.00
(ii) OTHER PAYABLES				
(i) TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES				
(ii) TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES				
(c) DEBT SECURITIES	14		-	-
(d) BORROWINGS (OTHER THAN DEBT SECURITIES)				
(e) DEPOSITS				
(f) SUBORDINATED LIABILITIES	15		-	-
(g) OTHER FINANCIAL LIABILITIES (TO BE SPECIFIED)				
2 NON-FINANCIAL LIABILITIES				
(a) CURRENT TAX LIABILITIES(NET)	16		967.80	967.80
(b) PROVISIONS	17		1.42	1.42
(c) DEFERRED TAX LIABILITIES (NET)	18		-	-
(d) OTHER NON-FINANCIAL LIABILITIES				
3 EQUITY				
(a) EQUITY SHARE CAPITAL	19		200,000.00	200,000.00
(b) OTHER EQUITY	20		44,690.71	44,272.53
TOTAL LIABILITIES AND EQUITY			245,869.93	245,436.75

Significant Accounting Policies and
Notes forming part of the Financial Statements

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

PRİYANKA SINGH
DIRECTOR
DIN NO.05343056
PLACE:NEW DELHI
DATED: 30/08/2023

RAJAT PRASAD
DIRECTOR
DIN NO.00062612



AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
FOR B. LUGANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No. 002560N

B. LUGANI
PROPRIETOR
MEMBERSHIP NO: 081454

RR FINCAP PRIVATE LIMITED
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

S.No	PARTICULARS	NOTE No	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
	REVENUE FROM OPERATIONS	21	4,983.99	4,882.32
(i)	INTEREST INCOME			
(ii)	DIVIDEND INCOME			
(iii)	RENTAL INCOME			
(iv)	FEES AND COMMISSION INCOME	22		
(v)	NET GAIN ON FAIR VALUE CHANGES			
(vi)	NET GAIN ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY			
(vii)	SALE OF PRODUCTS (INCLUDING EXCISE DUTY)			
(viii)	SALE OF SERVICES			
(ix)	OTHERS			
I	TOTAL REVENUE FROM OPERATION	23	25.40	-
II	OTHER INCOME		5,009.39	4,882.32
III	TOTAL INCOME (I+II)			
	EXPENSES:	24		
(i)	FINANCE COSTS			
(ii)	FEES AND COMMISSION EXPENSE			
(iii)	NET LOSS ON FAIR VALUE CHANGES			
(iv)	NET LOSS ON DERECOGNITION OF FINANCIAL INSTRUMENTS UNDER AMORTISED COST CATEGORY	25		
(v)	IMPAIRMENT ON FINANCIAL INSTRUMENTS			
(vi)	COST OF MATERIAL CONSUMED			
(vii)	PURCHASE OF STOCK-IN-TRADE			
(viii)	CHANGES IN INVENTORIES OF FINISHED GOODS, STOCK-IN-TRADE AND WORK-IN-PROGRESS	26	3,644.62	3,659.78
(ix)	EMPLOYEE BENEFITS EXPENSES			
(x)	DEPRECIATION, AMORTIZATION AND IMPAIRMENT	27	525.97	438.78
(xi)	OTHER EXPENSES		4,170.59	4,098.56
IV	TOTAL EXPENSES (IV)			
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (III-IV)		838.80	783.76
VI	EXCEPTIONAL ITEMS		838.80	783.76
VII	PROFIT BEFORE TAX (V-VI)			
VIII	TAX EXPENSE		212.50	-
a	CURRENT TAX			
b	DEFERRED TAX		208.12	-
c	EARLIER YEARS TAX			
IX	PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII-VIII)			
X	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS			
XI	TAX EXPENSES OF DISCONTINUED OPERATIONS			
XII	PROFIT (LOSS) FROM DISCONTINUED OPERATIONS (AFTER TAX)		418.18	783.76
XIII	PROFIT (LOSS) FOR THE PERIOD (IX+XII)			
XIV	OTHER COMPREHENSIVE INCOME		-	-
a	Items that will not be reclassified to profit or loss		-	-
b	Income tax relating to items that will not be reclassified to profit or loss		-	-
	SUBTOTAL (A)		-	-
a	Items that will be reclassified to profit or loss			
b	Income tax relating to items that will be reclassified to profit or loss			
	SUBTOTAL (B)		-	-
	OTHER COMPREHENSIVE INCOME (A+B)		418.18	783.76
XV	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	29		
XVI	EARNING PER EQUITY SHARE (FOR CONTINUING OPERATION)		0.000	0.000
a	BASIC		0.000	0.000
b	DILUTED			
XVII	EARNING PER EQUITY SHARE (FOR DISCONTINUED OPERATION)			
a	BASIC			
b	DILUTED			
XVIII	EARNING PER EQUITY SHARE (FOR CONTINUING AND DISCONTINUED OPERATION)		0.000	0.000
a	BASIC		0.000	0.000
b	DILUTED			

Significant Accounting Policies and
Notes on Financial Statements

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056

PLACE: NEW DELHI
DATED: 30/08/2023

Rajal Prasad
RAJAT PRASAD
DIRECTOR
DIN NO.00062612

(1-42)

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
FOR B LUGANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No. 002560N



B. Lugani
B. LUGANI
PROPRIETOR
(Chartered Accountants)
(Membership No.081454)

RR FINCAP PRIVATE LIMITED

Standalone Cash Flow Statement For The Year Period of 1st April 2022 to 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

Particulars	Figures as at 31/03/2023	Figures As at 31/03/2022
A Cash flow from operating activities		
Profit before tax	839	784
Adjustments for:		
Depreciation	-	-
Interest Received	4,984	4882.32
Dividend income	-	-
Interest expense	-	-
Unrealised foreign exchange (gain) / loss	-	-
Increase in Fair Value of Assets/Inventory	-	-
(Profit) / loss on sale of Property, plant & equipments	-	-
Profit on sale of investment	-	-
Operating profit before working capital changes	(4,145)	(4,098.56)
Adjustments for:		
(Increase) / decrease in other non current assets	-	-
(Increase) / decrease in other current assets	-	-
(Increase) / decrease in loan and advances	(445)	(375)
(Increase) / decrease in inventories	-	-
(Increase) / decrease in trade receivable	-	-
Increase / (decrease) in other tax liabilities	-	-
Increase/(decrease) in Provision	-	-
Increase/(decrease) in trade payables	-	-
Increase/(decrease) in other current liabilities	15	15
Increase/(decrease) in other financial liabilities	-	-
Cash generated from operations	(4,575)	(4,458)
Current taxes paid	4	(488)
Cash Flow from operating activity before Exceptional Items	(4,571)	(4,947)
Exceptional items	-	-
Net cash from operating activities (A)	(4,571)	(4,947)
B Cash flow from investing activities		
Purchase of Property, Plant and Equipments	-	-
Sale of Property, plant and equipments	-	-
(Increase)/decrease in current investments	-	-
Profit on sale of investment	-	-
Loans/ deposits with subsidiaries	-	-
Interest Received	4,984	4,882
Dividend received	-	-
Net cash used in investing activities (B)	4,984	4,882
C Cash flow from financing activities		
Proceeds from issue of share capital	-	-
Repayment of long term borrowings	-	-
Proceeds from long term borrowings	-	-
Repayment from short term borrowings	-	-
Proceeds from Short term borrowings	-	-
Interest paid	-	-
Dividend paid	-	-
Corporate dividend tax	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	413	(64)
Cash and cash equivalents at the beginning of the year	1,797	1,862
Cash and cash equivalents at the end of the year	2,210	1,797

Components of cash and cash equivalents

On current accounts	2,210	1,797.33
On deposits accounts	-	-
Cash on Hand	-	-
Total cash & cash equivalents	2,210	1,797.33

Notes:

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

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka Singh

PRIYANKA SINGH
DIRECTOR
DIN NO.05343056
PLACE: NEW DELHI
DATED: 30/08/2023

Rajat Prasad

RAJAT PRASAD
DIRECTOR
DIN NO.00062612



AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
B LUGANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No. 002560N
B. Lugani
B LUGANI
PROPRIETOR
Membership No.: 081454

RR FINCAP PRIVATE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2023

(a) Equity share capital

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

(b) Other Equity

For the year ended 31st March 2022

(₹ in lakhs)

Particulars	Share application money pending allotment	Equity component of compound financial instrument	Statutory Reserve	Capital Reserve	Securities Reserve	Other Reserve	Retained Earnings	Debt instruments through other comprehensive income	Equity instruments through other comprehensive income	Total
As at April 01, 2021	-	-	10.23	-	-	-	33.26	-	-	43.48
Changes during the year	-	-	-	-	-	-	0.78	-	-	0.78
Total Comprehensive income for the year	-	-	10.23	-	-	-	34.04	-	-	44.27
Dividend	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-
Any other Changes	-	-	-	-	-	-	34.04	-	-	44.27
Balance as at March 31st, 2022	-	-	10.23	-	-	-	34.04	-	-	44.27

See accompanying Notes forming part of Financial Statements

For the year ended 31st March 2023

(₹ in lakhs)

Particulars	Share application money pending allotment	Equity component of compound financial instrument	Statutory Reserve	Capital Reserve	Securities Reserve	Other Reserve	Retained Earnings	Debt instruments through other comprehensive income	Equity instruments through other comprehensive income	Total
As at April 01, 2022	-	-	10.23	-	-	-	34.04	-	-	44.27
Changes during the year	-	-	-	-	-	-	0.42	-	-	0.42
Restated balance as at April 01, 2018	-	-	-	-	-	-	-	-	-	-
Total Comprehensive income for the year	-	-	10.23	-	-	-	34.46	-	-	44.69
Dividend	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-
Any other Changes	-	-	-	-	-	-	34.46	-	-	44.69
Balance as at March 31st, 2022	-	-	10.23	-	-	-	34.46	-	-	44.69

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Priyanka Singh

PRYANKA SINGH
DIRECTOR
DIN NO. 05343056
PLACE: NEW DELHI
DATED: 30/08/2023

Rajat Prasad

RAJAT PRASAD
DIRECTOR
DIN NO. 00062612

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE
FOR B LUGANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION No. 002561

B. Lugani
B. LUGANI
PROPRIETOR
MEMBERSHIP NO-081454



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

NOTE No.	S.No	PARTICULARS
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NOTES TO THE STANDLONE FINANCIAL STATEMENTS

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

2 Significant Accounting Policies

(A) Basis of Preparation of Financial Statements

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

The financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act 2013 ("ACT") read with Companies (Indian Accounting Standards) Rules 2015; and the other provisions of the act and rules thereafter. The financial statements have been prepared on a going concern basis under historical cost convention basis, except for certain financial instruments measured at fair value.

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

(B) Use of Judgements & Estimates

The preparation of financial statements in conformity with Ind AS requires the Management to make estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the result are known / materialised.

(C) Revenue Recognition

Income is being accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the group and revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duties collected on behalf of government. The revenue is recognized net of GST (in any).

(D) Property, plant and equipment

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

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

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

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

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

(E) Impairment of Non Financial Assets

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

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

(f) Valuation of Investment

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

(g) Inventories

Stocks of quoted share / debentures and other securities are valued at fair price, but where the fair value is not available, we consider the value provided.

Stocks of unquoted shares / debenture and other securities valued at fair value to the extent possible. The difference between the fair value of inventory and the cost price or market price which ever is lower is recognised in Other comprehensive income.



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

NOTE No.	S.No
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PARTICULARS

- (H) **Investment in subsidiaries, Joint ventures and Associates**
Investment in equity shares of subsidiaries, joint ventures and associates are recorded at cost.
- (I) **Financial Instruments**
A financial instrument is any contract that gives rise to a financial assets to one entity and financial liability to another entity.
- Financial assets at amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost.
- (i) These are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non current assets. Financial assets are measured initially at fair value plus transaction cost.
- Financial assets at amortised cost are represented by trade receivable, security deposits, cash and cash equivalent, employee and other advances.
- (ii) **Financial assets at fair value through other comprehensive Income(FVTOCI)** : All equity investments are measured at fair values. Investments which are held for trading purpose/investment purpose and where the company has exercised the option to classify the investments as fair value through other comprehensive income (FVTOCI), all fair value changes on the investments are recognised in OCI. The accumulated gain or losses recognised in OCI are classified to retained earnings on sale of such investments.
- Financial liabilities**
- Initial recognition and measurement**
All financial liabilities are recognised initially at fair value and in case of loan and borrowings net of directly attributable costs.
- Financial liabilities are subsequently measured at amortised cost. For trade and other payable maturity within one year from the balance sheet date, the carrying value approximates fair value due to short maturity of these instruments.
- (J) **Investment Property**
Investment property is property(land or a building-or part of a building-or both) held either to earn rental income or for capital appreciation or for
- (K) **Taxation**
- (K.1) **Current income tax**
Provision for Income tax for the current period is made if applicable on the basis of established tax liability as per the applicable provisions of the Income Tax Act, 1961.
- (K.2) **Deferred Tax**
- (i) Deferred Tax is provided using balance sheet method on temporary difference between the tax bases of assets and liabilities and their carrying amount for financial reporting purposes at the reporting date.
- Deferred tax liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or assets realized, based on tax rates(and tax laws) that have been enacted or subsequently enacted at the end of reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.
- (ii) A deferred tax asset is recognised for unclaimed MAT credits that are carried forward as deferred tax assets.
- (L) Gratuity is being provided on cash basis.
- (M) **Foreign Currency Transaction**
- (i) Transactions denominated in foreign currencies are recorded at the exchange rates prevailing at the time of transaction.
- (ii) Monetary items denominated in foreign currencies at the year-end are translated at the year end rate, the resultant gain or loss will recognized in the statement of profit and loss account.
- (iii) Any gain or loss arising on account of exchange difference on settlement of transaction is recognized in the statement of profit and loss account.
- (N) **Provision and contingencies**
The company creates a provision when there exists a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources, when there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.
- (O) **Research and Development**
Revenue expenditure on research and development is charged as an expense in the year in which it is incurred under respective head accounts. Expenditure which results in the creation of capital assets is capitalised and depreciation is provided on such assets as applicable
- (P) **Earnings per share**
The Basic earning per share and diluted earning per share have been computed in accordance with Indian Accounting Standard (IND AS) on, "Earnings Per Share" and is also shown in the Statement of Profit and Loss.



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

NOTE No.	S.No	PARTICULARS									
		CASH & CASH EQUIVALENTS :	As at 31/03/2023	As at 31/03/2022							
3	S. No	PARTICULARS									
	(a)	CASH ON HAND									
	(b)	BALANCE WITH BANKS IN DEPOSITS ACCOUNTS IN CURRENT ACCOUNTS	2,210.32	1,797.33							
	(c)	CHEQUES,DRAFTS ON HAND									
	(d)	OTHERS									
		TOTAL	2,210.32	1,797.33							
4		OTHER BANK BALANCE	As at 31/03/2023	As at 31/03/2022							
	S. No	PARTICULARS									
	(a)	EARMARKED BALANCE									
	(b)	DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 3 MONTHS BUT LESS THAN 12 MONTHS		-							
		DEPOSITS WITH ORIGINAL MATURITY FOR MORE THAN 12 MONTHS									
	(c)	MARGIN MONEY									
	(d)	OTHERS									
		TOTAL	-	-							
5		DERIVATIVE FINANCIAL INSTRUMENTS	NIL	NIL							
6		RECEIVABLES									
	(i)	TRADE RECEIVABLE	As at 31/03/2023	As at 31/03/2022							
	S. No	PARTICULARS									
	(a)	CONSIDERED GOOD-SECURED	-	-							
	(b)	CONSIDERED GOOD-UNSECURED									
	(c)	CONSIDERED DOUBTFUL	-	-							
	(d)	CREDIT IMPAIRED	-	-							
		TOTAL TRADE RECEIVABLE	-	-							
	(e)	LESS:- ALLOWANCE FOR DOUBTFUL DEBTS	-	-							
		TOTAL									
9		CURRENT TAX ASSETS	As at 31/03/2023	As at 31/03/2022							
	S. No	PARTICULARS									
	(a)	CURRENT YEARS TAXES RECOVERABLE(NET OF LIABILITY)	285.92	710.92							
	(b)	ADVANCE PAYMENT OF INCOME TAX									
	(c)	SERVICE TAX RECIVABLE									
	(d)	IGST									
	(e)	INPUT CGST									
	(f)	INPUT IGST									
	(g)	INPUT SGST									
		TOTAL	285.92	710.92							
10		PROPERTY PLANT AND EQUIPMENTS									
	(a)	The Changes in the carrying value of property, plant and equipments for the year ended March 31,2023 are as follows									
		Particulars	Land Freehold	Land Leasehold	Office Premises	Plant and Machinery	office Equipment	Computer Equipments	Furniture and Fixtures	vehicle	Total
		Gross carrying value as of April 1,2022	0	0	0	0	0	0	0	0	0
		Additions	0	0	0	0	0	0	0	0	0
		Deletions	0	0	0	0	0	0	0	0	0
		Gross carrying value as of March 31,2023	0	0	0	0	0	0	0	0	0
		Accumulated Depreciation as of April 1,2022	0	0	0	0	0	0	0	0	0
		Depreciation for the Year	0	0	0	0	0	0	0	0	0
		Disposals	0	0	0	0	0	0	0	0	0
		Accumulated Depreciation as of March 31,2023	0	0	0	0	0	0	0	0	0
		Net Carrying Amount as at March 31,2023	0	0	0	0	0	0	0	0	0



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

NOTE No.	S.No	PARTICULARS
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(b) The Changes in the carrying value of property, plant and equipments for the year ended March 31,2022 are as follows

Particulars	Land Freehold	Land Leasehold	Office Premises	Plant and Machinery	office Equipment	Computer Equipments	Furniture and Fixtures	vehicle	Total
Gross carrying value as of April 1,2021	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0	0
Deletions	0	0	0	0	0	0	0	0	0
Gross carrying value as of March 31,2022	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of April 1,2020	0	0	0	0	0	0	0	0	0
Depreciation for the Year	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Accumulated Depreciation as of March 31,2022	0	0	0	0	0	0	0	0	0
Net Carrying Amount as at March 31,2022	0	0	0	0	0	0	0	0	0

11 INTANGIBLE ASSETS

The Changes in the carrying value of intangible assets for the year ended March 31,2023 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2022	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2023	-	-	-	-
Accumulated Depreciation as of April 1,2022	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2023	-	-	-	-

The Changes in the carrying value of intangible assets for the year ended March 31,2022 are as follows

Particulars	Intellectual Property Rights	Software	Others	Total
Gross carrying value as of April 1,2021	-	-	-	-
Additions	-	-	-	-
Deletions	-	-	-	-
Gross carrying value as of March 31,2022	-	-	-	-
Accumulated Depreciation as of April 1,2021	-	-	-	-
Depreciation for the Year	-	-	-	-
Disposals	-	-	-	-
Accumulated Depreciation as of March 31,2022	-	-	-	-

12 Trade Payables

S. No	PARTICULARS	As at 31/03/2023	As at 31/03/2022
(a)	SUNDRY CREDITORS	-	-
(b)	DUE TO SUBSIDIARIES	-	-
(c)	DUE TO OTHERS	-	-
	TOTAL		

13 Other Payables

S. No	PARTICULARS	As at 31/03/2023	As at 31/03/2022
(a)	REVENUE IN ADVANCE	-	-
(b)	OTHER ADVANCE	-	-
(c)	STATUTORY LIABILITIES	210.00	195
(d)	OTHER LIABILITIES PAYABLE	210.00	195
	TOTAL		



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)	
14	BORROWINGS		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	SECURED		
		(a.) BONDS / DEBENTURES	-	-
		(b.) TERM LOANS	-	-
		(c.) LOANS FROM RELATED PARTIES	-	-
		(d.) OTHER LOANS AND ADVANCE	-	-
			-	-
	(b)	UNSECURED		
		(a.) BONDS / DEBENTURES	-	-
		(b.) TERM LOANS	-	-
		(c.) LOANS FROM RELATED PARTIES	-	-
		(d.) OTHER LOANS AND ADVANCE	-	-
			-	-
		TOTAL	-	-
15	OTHER FINANCIAL LIABILITIES		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	INTEREST ACCRUED	-	-
	(b)	UNPAID DIVIDENDS		
	(c)	APPLICATION MONEY RECEIVED FOR ALLOTMENT OF SECURITIES TO THE EXTENT REFUNDABLE AND INTEREST ACCRUED THEREON;		
	(d)	UNPAID MATURED DEPOSITS AND INTEREST ACCRUED THEREON		
	(e)	UNPAID MATURED DEBENTURES AND INTEREST ACCRUED THEREON		
	(f)	MARGIN MONEY		
	(g)	OTHERS		
		TOTAL	-	-
16	PROVISIONS:		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	PROVISIONS FOR EMPLOYEE BENEFITS	-	-
	(b)	Others (CONTINGENT PROVISION AGAINST STANDARD ASSETS)	967.80	967.80
		TOTAL	967.80	967.80
17	DEFERRED TAX LIABILITIES		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	DEFERRED TAX LIABILITIES	1.42	1.42
		TOTAL	1.42	1.42
18	OTHER NON FINANCIAL LIABILITIES		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	REVENUE RECEIVED IN ADVANCE	-	-
	(b)	OTHER ADVANCES	-	-
	(c)	OTHERS	-	-
		TOTAL	-	-
19	SHARE CAPITAL:		As at 31/03/2023	As at 31/03/2022
	S. No	PARTICULARS		
	(a)	(i) AUTHORISED:		
		200,00,000 (LAST YEAR 200,00,000)	200,000.000	20,000,000.000
		EQUITY SHARES OF ₹1/-EACH		-
	(b)	(ii) ISSUED, SUBSCRIBED & PAID UP		
		SHARE AT THE BEGINNING OF THE ACCOUNTING PERIOD	200,000.00	200,000.00
		200,00,000 EQUITY SHARE OF 1/-	200,000.00	200,000.00



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

(All amounts in ₹ Lakhs)

NOTE No.	S.No	PARTICULARS			
A Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period					
S. No	PARTICULARS	As at 31/03/2023		As at 31/03/2022	
		Number	Value	Number	Value
		20000000	20000000	20000000	20000000
(a)	SHARE OUTSTANDING AT THE BEGINNING OF THE				
(b)	ISSUED DURING THE YEAR	-	-	-	-
(c)	SHARE OUTSTANDING AT THE END OF THE PERIOD	20000000	20,00,000.00	20000000	20,00,000.00

one share is entitled to one vote per share

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

C Details of Shareholders holding more than 5% shares					
S. No	Name of Shareholder	As at 31/03/2023		As at 31/03/2022	
		No. of Share held	% of Holding	No. of Share held	% of Holding
	RR FINANCIAL CONSULTANTS LTD	20000000	100.00%	20000000	100.00%

D Shares held by the promoter at the end of the year					
S. No	PARTICULARS	As at 31/03/2023		As at 31/03/2022	
		No. of Shares	%	No. of Shares	%
	RR FINANCIAL CONSULTANTS (P) LTD	20000000	100.00%	20000000	100%
					Change %
					0.00%

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OTHER EQUITY:

S. No	PARTICULARS	As at 31/03/2023	As at 31/03/2022
(a)	RESERVE AND SURPLUS	-	-
(b)	SECURITY PREMIUM ACCOUNT	-	-
(c)	GENERAL RESERVE	34,459.27	34,041.09
(d)	RETAINED EARNING	4.27	4.27
(e)	EQUITY INSTRUMENTS THROUGH OTHER INSTRUMENTS	10,227.17	10,227.17
(f)	OTHER RESERVES	44,690.71	44,272.53
	TOTAL OTHER EQUITY		

S. No	PARTICULARS	As at 31/03/2023	As at 31/03/2022
(a)	GENERAL RESERVE AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR AT THE END OF THE ACCOUNTING PERIOD		
(b)	SECURITIES PREMIUM ACCOUNT AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR Less:- BONUS SHARES ISSUED AT THE END OF THE ACCOUNTING PERIOD		
(c)	SURPLUS AT THE BEGINNING OF THE ACCOUNTING PERIOD ADDITIONS DURING THE YEAR (BALANCE IN STATEMENT OF PROFIT & LOSS A/C) Less : ALLOCATIONS AND APPROPRIATIONS INTERIM DIVIDEND STATUTORY RESERVE FUND TAX ON DIVIDEND AT THE END OF THE ACCOUNTING PERIOD	34,041.09 418.18	33,257.3 783.7
(d)	OTHER RESERVE STATUTORY RESERVE FUND AT THE BEGINNING OF THE ACCOUNTING PERIOD Addition during the year AT THE END OF THE ACCOUNTING PERIOD	10,227.17 10227.17	10,227.1 10,227.1
(e)	EQUITY THROUGH OTHER COMPREHENSIVE INCOME OPENING BALANCE ADDITIONS/(DELETION) DURING THE YEAR CLOSING BALANCE	4.27 4.27	4. 4.
	TOTAL(A+B+C+D)	44,690.71	44,272



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

(All amounts in ₹ Hundred, unless otherwise stated)

NOTE No.

S.No

PARTICULARS

21

INTEREST INCOME

CURRENT YEAR

PREVIOUS YEAR

PARTICULARS

ON FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OCI

ON FINANCIAL ASSETS MEASURED AT AMORTISED COST

INTEREST INCOME ON FINANCIAL ASSETS CLASSIFIED AT FAIR VALUE THROUGH PROFIT OR LOSS

ON FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH OCI

ON FINANCIAL ASSETS MEASURED AT AMORTISED COST

INTEREST INCOME ON FINANCIAL ASSETS CLASSIFIED AT FAIR VALUE THROUGH PROFIT OR LOSS

INTEREST ON LOANS

INTEREST INCOME FROM INVESTMENT

INTEREST ON DEPOSITS WITH BANK

OTHER INTEREST INCOME

4,983.99

4,882.32

TOTAL

-

-

4,983.99

-

-

4,882.32

22

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

23

OTHER INCOME	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	NET GAIN/LOSS ON INEFFECTIVE PORTION OF HEDGES		
	NET GAIN/LOSS ON DERCOGNITION OF PROPERTY, PLANT, AND EQUIPMENT		
	NET GAIN/LOSS ON FOREIGN CURRENCY TRANSACTION AND TRANSLATION	25.40	-
	OTHERS		
		25.40	-
	TOTAL		

24

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



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
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25. IMPAIRMENT ON FINANCIAL INSTRUMENTS

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

26. EMPLOYEE BENEFITS EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
SALARIES & WAGES		
CONTRIBUTION TO PROVIDENT AND OTHER FUND	3,573.00	3,585.00
SHARE BASED PAYMENTS TO EMPLOYEE		
STAFF WELFARE EXPENSES		
OTHERS	71.62	74.78
TOTAL	3,644.62	3,659.78

27. OTHER EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
BANK CHARGES	28.23	-
REPAIRS AND MAINTENANCE	87.16	86.15
CONVEYANCE EXP	72.36	86.73
PRINTING AND STATIONARY	63.64	65.71
AUDITOR'S FEES, AND EXPENSES	15.00	15.00
POSTAGE & COURIER EXPENSES	52.12	57.61
MISCELLANEOUS EXP	63.13	68.13
NEWSPAPERS & PERIODICALS	57.35	59.45
CIBIL MEMBERSHIP FEE	86.98	-
TOTAL	525.97	438.78

28. PAYMENTS TO AUDITORS

PARTICULARS

STATUTORY AUDIT FEES

15.00 15.00

15.00 15.00

29. EARNINGS PER SHARES

- Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders (`)
- Weighted Average number of Equity Shares used as denominator for calculating EPS
- Basic and Diluted Earnings per Share (`)
- Face Value per Equity Share (`)

418.18 783.76

20,000,000.00 20,000,000.00

0.000 0.000

1.00 1.00

30. RELATED PARTY DISCLOSURE

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

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

Parties where control exists

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



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
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S.No.	Key Management Personal	
1	Mr. Rajat Prasad	Director
2	Ms. Priyanka Singh	Director

b Transaction during the year with related parties

₹ in lakhs

S.No.	Nature of Transaction	As at 31/03/2023		As at 31/03/2022	
		Holding Co.	Associate Co.s	Holding Co.	Associate Co.s
1	Sale of Bonds	-	-	-	-
2	Purchase of Bonds	-	-	-	-
3	Sale of Services / Allocation of Exp.	-	2.96	-	3.14
4	Purchase Services/Allocation of Exp.	-	4.04	-	4.08
5	Amount Due from us as at	-	-	-	-
6	Amount Due to us as at	-	17.87	-	19.25

31 Contingent Liabilities and Commitments

(to be extent not provided for)

(i) Contingent liabilities shall be classified as:

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

(ii) Commitments shall be classified as:

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;	Nil
(b) Uncalled liability on shares and other investments partly paid;	Nil
(c) Other commitments (specify nature)	Nil

32 INCOME TAX EXPENSES

2022-23

2021-22

(a) Income tax expenses

Current Tax:

Current income tax for the year

Adjustments for current tax of prior periods

(A)

212.50

-

208.12

-

420.62

-

Deferred Tax

Decrease/(increase) in deferred tax asset

Decrease/(increase) in deferred tax liabilities

Unused tax(credit)[Mat credit entitlement]

Unused tax(credit)/reversal[Mat credit entitlement] of prior periods

(B)

-

-

-

-

-

-

-

-

-

-

(A)+(B)

420.62

-

(b) **Reconciliation of tax expenses and the accounting profit multiplied by India domestic tax rate for 31 March 2022 and 31 March 2023**

Accounting Profit Before Income tax expenses

Tax at Indian tax rate of 255% (Company paid tax under section 115JB(Minimum Alternate Tax) of Income Tax Act, 1961)

838.80

783.76

212.50

-

Tax effect of :

Non Deduction tax expenses

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

Dividend Income

Capital Receipt

Other items

Tax relating to earlier years

Deferred tax assets

MAT Credit Entitlement

Income tax Expenses

-

-

-

-

-

-

-

-

208.12

-

-

-

-

-

420.62

-

33 FINANCIAL INSTRUMENT

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



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

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

(a) Financial assets and liabilities

The carrying value of financial instruments by categories as at March 31, 2023 is as follows

Particulars	Fair value through profit	Fair value through OCI	Amortised Cost	(₹ lakhs) Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	-	-
Bank deposits	-	-	2.21	2.21
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	-	-
Loans	-	-	-	-
Inventories	-	-	243.29	243.29
Other financial assets	-	-	-	-
Total	-	-	245.50	245.50
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	-	-
Other financial liabilities	-	-	-	-
Total	-	-	-	-

The carrying value of financial instruments by categories as at March 31, 2022 is as follows

Particulars	Fair value through profit	Fair value through OCI	Amortised Cost	(₹ lakhs) Total Carrying Value
Financial Assets				
Cash and cash equivalents	-	-	-	-
Bank deposits	-	-	-	-
Earmarked balances with banks	-	-	-	-
Investments	-	-	-	-
Trade receivables	-	-	-	-
Loans	-	-	-	-
Inventories	-	-	242.84	242.84
Other financial assets	-	-	-	-
Total	-	-	242.84	242.84
Financial liabilities				
Trade payables	-	-	-	-
Borrowings	-	-	-	-
Other financial liabilities	-	-	-	-
Total	-	-	-	-

Fair value Hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

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

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

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

PARTICULARS	(*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2023)		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	-	-	-

PARTICULARS	(*FAIR VALUE HEIRARCHY AS AT MARCH 31st 2022)		
	Level 1	Level 2	Level 3
Investment in quoted equity instruments	-	-	-
Investment in unquoted equity instruments	-	-	-
Unquoted Debenture	-	-	-
Quoted Debenture/Securities	-	-	-
TOTAL	-	-	-

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



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)
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FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The company's principal financial liabilities, comprise of loans and borrowing, trade and other payables. The main purpose of these financial liabilities is to finance the company operations. The company financial assets include loans, trade and other receivables, cash and cash equivalents that derive directly from its operations.

The company is exposed to market risk, interest rate risk, credit risk and liquidity risk. The company's senior management oversees the management of these risks.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Such changes in the value of financial instruments may results from changes in the interest rate risk, credit, liquidity and other market changes

Interest rate risk

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

Credit risk:

Credit risk is the risk that counterparty will not meet its obligations under a financial instruments or customer contracts, leading to a financial loss. The company is exposed to credit risk from its operating activities(primarily trade receivable) and from its investing activities and financial institutions and other financial instruments.

Liquidity risk:

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

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

(a) Repayable on demand or

(b) Without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
As at 31-3-2023		
As at 31-3-2022		
Directors		
As at 31-3-2023		
As at 31-3-2022		
KMP		
As at 31-3-2023		
As at 31-3-2022		
Related Party		
As at 31-3-2023	19.25 LAKHS	7.91
As at 31-3-2022	19.25 LAKHS	7.93

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Following Ratios to be disclosed:-

S. No	PARTICULARS	NUMERATOR	DENOINATOR	MARCH 31,2023	MARCH31,2022	VARIATION in %	REASON FOR VARIANCE
(a)	Current Ratio,	Current Assets	Current Liabilities	2.190	2.229	-1.73	
(b)	Debt Equity Ratio,	Total Debt	Shareholders Equity	NA	NA		
(c)	Debt Service Coverage Ratio,	Earnings for debt service=Net Profit after Taxes + Non cash-operating expenses	Debt Service = Interest & Lease Payments +Principal Repayments	NA	NA		
(d)	Return on Equity Ratio,	Net Profit after taxes - Preferences Dividend(if any)	Average Shareholders Equity	0.002	0.003	-46.74	Due to provision of Previous year tax in the current year taxes
(e)	Inventory turnover ratio,	Cost of goods sold	Average Inventory	NA	NA		
(f)	Trade Receivables turnover ratio,	Net Credit sales = Gross Credit Sales - sales return	Avg Account Recievable	NA	NA		



RR FINCAP PRIVATE LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2023

NOTE No.	S.No	PARTICULARS	(All amounts in ₹ Hundred, unless otherwise stated)				
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(g)	Trade payables turnover ratio,	Net Credit purchases = Gross Credit purchases - purchases return	Average trade Payables	NA	NA		
(h)	Net capital turnover ratio,	Net sales = Total sales - sales return	Working capital = Current assets - Current Liabilities	1.641	1.840	-10.78	
(i)	Net profit ratio,	Net profit	Net Sales = Total Sales - sales return	0.084	0.161	-47.73	Due to provision of Previous year tax in the current year taxes
(j)	Return on Capital employed,	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.003	0.003	6.84	
(k)	Return on investment	Interest (Finance Income)	Investment	NA	NA		
(l)	Operating profit Margin(%)	Earning before interest and taxes	Revenue from operations	0.167	0.161	4.31	
(m)	Return on Net Worth (%)	Total comprehensive income for the year, net of tax	Net Worth	0.002	0.003	-46.74	Due to provision of Previous year tax in the current year taxes

- 36 No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).
- 37 Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 38 The Company do not have any Benami Property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company do not have any transactions with the Companies struck off.
- 40 The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond statutory period.
- 41 The Company do not has not invested in Crypto currency or virtual Currency during the financial year.
- 42 The Company do not has not have any such transaction which is not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Acts, 1961(such as search or survey or any other relevant provisions of the Income Tax Act, 1961

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

PRIYANKA SINGH
(Director)
DIN:- 05343055

RAJAT PRASAD
(Director)
DIN:- 00062612

PLACE : NEW DELHI
DATED : 30/08/2023



AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.
B LUGANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO-002560N

B. Lugani
B LUGANI
PROPRIETOR
MEMBERSHIP NO-081454