



Date: 17th June, 2026

To,
The Corporate Relationship Department
BSE Limited
1st Floor, PJ Towers
Dalal Street, Mumbai-400001

SCRIP CODE: 544236
BSE SYMBOL: RAL

Subject: Outcome of the Board meeting held on Wednesday i.e., 17th June, 2026 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. 17th June, 2026 at Registered Office of the company situated at K-24, Upper Ground, Kh No. 107/10 Main Road, Raja Puri, West Delhi, India, 110059, has inter-alia:

1. Considered and approved the standalone Audited financial results of the Company for the half year and year ended 31st March, 2026. as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following: **(Annexure-A)**

- Auditors Report on the aforesaid Audited Standalone Financial Results.
- Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone and Consolidated Audited Financial Results.

The meeting of the Board of Directors commenced at 4:15 p.m. and concluded at 05:45 p.m.

Thanking you,

Yours Faithfully,
For Resourceful Automobile Limited

Rahul Sawhney
Managing Director
DIN: 07635427

RESOURCEFUL AUTOMOBILE LIMITED

CIN: L50401DL2018PLC329756 | GSTIN: 07AAICR7712H1Z8

Address: K-24, Rajapuri, Sector-3, Dwarka, New Delhi- 110059

Tele Phone No.: 011-4562 24 44 | Email: Info@sawneyauto.com

Website: www.sawneyautomobile.com



Nahar V. & Company

CHARTERED ACCOUNTANTS

CA Vishal Nahar

B.Com., F.C.A., DISA (I.C.A.I.)

12, Bajaj Khana, JAORA ; Dist. Ratlam
☎ : 07414-221253, 222652
Mob. 98272 73710, Fax : 0731-2577943
E-mail : vnaharin@yahoo.com

Ref.

Date :

Independent Auditor's Report on the Audit of Financial Results of Resourceful Automobile Limited for the Half Year and Year Ended 31 March 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Resourceful Automobile Limited
(Formerly known as Resourceful Automobile Private Limited)

Report on the Audit of the Annual Financial Results

Opinion

We have audited the accompanying statement of Audited Financial Results of **Resourceful Automobile Limited** (Formerly known as Resourceful Automobile Private Limited) (*"the Company"*) for half year ended and year ended 31 March 2026 (*"the Statement"* or *"annual financial results"*), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (*"Listing Regulations"*).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Audited Financial Results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (*"the Act"*), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended and year ended 31 March 2026.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Key of Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Following are our observations:

- a) Inventory, balance of debtors, creditors, Balance of Security Deposit and valuation of Intangible Assets and their amortisation there off reported in Financial Statements is as certified by the management.
- b) The company has outstanding income tax liability.

Management's and Board of Directors' Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial results.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit/loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and Board of Directors are 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 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing ("SAs") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Results 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results to express an opinion on the same.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work, evaluating the results of our work, and evaluating the effect of any identified misstatements in the Financial Results.

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

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

For Nahar V & Company

Chartered Accountants

Firm Registration Number: 010443C

**VISHAL
NAHAR**

Digitally signed by
VISHAL NAHAR
Date: 2026.06.17
16:31:52 +05'30'

CA Vishal Nahar

Proprietor

Membership no.:- 400217

UDIN: **26400217HVOPYZ7404**

Date: June 17, 2026

Resourceful Automobile Limited

CIN: U50401DL2018PLC329756, rahulsays_143@yahoo.com

Statement of Standalone Financial Result For Half Year Ended and Year Ended March 31, 2026

(All amounts in ₹ lacs, unless stated otherwise)

S.No	Particulars	For the half year ended			Year ended	
		As on March 31st, 2026	As on September, 30th 2025	As on March 31st, 2025	As on March 31st, 2026	As on March 31st, 2025
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from operations	1,814.12	811.79	1,250.66	2,625.91	2,062.86
	b) Other income	32.82	29.62	98.54	62.44	101.09
	Total income	1,846.94	841.40	1,349.20	2,688.35	2,163.96
2	Expenses					
	a) Purchase of stock in Trade	1,631.13	876.20	825.72	2,507.33	1,658.92
	b) Changes in inventories of stock in trade	(129.62)	(169.34)	172.75	(298.97)	0.98
	c) Employee benefits expense	14.34	14.50	8.29	28.84	19.40
	d) Finance costs	55.98	44.40	30.18	100.38	73.88
	e) Depreciation and amortisation expense	1.39	1.39	4.07	2.79	9.09
	f) Other expenses	-	-	-	-	-
	a. Other expenses	97.42	47.76	70.03	145.18	166.88
	b. IPO related expenses	-	-	-	-	65.00
	Total expenses	1,670.64	814.91	1,111.03	2,485.56	1,994.15
3	Profit/(loss) before exceptional item & tax (1-2)	176.30	26.49	238.17	202.79	169.80
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	176.30	26.49	238.17	202.79	169.80
6	Tax expense	46.57	5.22	42.74	51.78	42.74
	Current Tax	45.24	5.80	42.74	51.04	-
	Deferred Tax Expenses/(Income)	1.33	-0.59	-	0.74	-
7	Net Profit/(Loss) after tax (5-6)	129.73	21.28	195.43	151.01	127.07
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	265.59	265.59	265.59	265.59	265.59
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	1,569.32	1,418.32
10	Earnings per share (of Rs.10/- each) Basic (Rs.)	4.88	0.80	7.36	5.69	4.78
11	Earnings per share (of Rs.10/- each) Diluted (Rs.)	4.88	0.80	8.77	5.69	5.70

Notes:-

- The above unaudited financial results for the half year ended on March 31, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors in its meeting held on 17th June, 2026.
- As per Ministry of Corporate Affairs Notification dated 16th, February, 2015. Companies whose securities are listed on SME Platform as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018 are exempted from the compulsory requirement of adoption of Ind AS.
- The Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the rules made thereunder and in the format as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.
- As the Company's business activity primarily falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of Accounting Standards 17 on 'Operating Segment' issued by the "Institute of Chartered accountants of India"
- The debtors and creditors in audited financial results for the year ended March 31, 2026, subject to external confirmation.
- During SME IPO, Resourceful Automobile Limited the company has raised Rs. 11.99 Crores Via IPO by issuing 10,24,800/- equity shares at the price of Rs. 117/- equity shares.

Set forth below are objects for which funds have been raised in the IPO and details of deviation, if any, in the following table:

Original Object	Modified object,	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Balanced amount to be utilized (in	Remarks if any
Working capital requirement	NA	Rs. 552.26	NA	Rs. 552.26	Nil	NA
Repayment of Debt	NA	Rs. 455.90	NA	Rs. 455.90	Nil	NA
General corporate purposes	NA	Rs. 125.86	NA	Rs. 124.20	Rs. 1.66	NA
Issue Expenses	NA	Rs. 65	NA	Rs. 65	NA	NA

IPO proceeds which remain un-utilised as at March 31st, 2026 are lying in escrow account maintained with The Axis Bank.

 For on behalf of the board of directors
 Resourceful Automobile Limited

 Rahul Sawhney
 Managing Director
 DIN: 07635427

Resourceful Automobile Limited

CIN: U50401DL2018PLC329756

Balance Sheet as at March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Particulars	Note No.	As on March 31st, 2026	As on March 31st, 2025
EQUITY AND LIABILITIES			
Shareholder's fund			
Share capital	1	265.59	265.59
Reserves and surplus	2	1,569.32	1,418.32
Money Received Against Share Warrants		-	-
		<u>1,834.91</u>	<u>1,683.91</u>
NON- CURRENT LIABILITIES			
Long-term Borrowings	3	1,236.18	500.00
Long- term provisions	4	-	-
Deferred Tax Liabilities (Net)		-	-
Other Non-Current Liabilities	5	-	-
		<u>1,236.18</u>	<u>500.00</u>
CURRENT LIABILITIES			
Trade payables	6		
(a) total outstanding due of micro,small and medium enterprises			
(b) total outstanding dues of creditors other than micro,small and medium enterprises		62.22	12.86
Short-term Borrowings	3	22.33	88.53
Short-term provisions	4	137.76	107.31
Other current liabilities	5	209.33	155.69
		<u>431.64</u>	<u>364.40</u>
		<u>3,502.73</u>	<u>2,548.30</u>
ASSETS			
NON- CURRENT ASSETS			
Property, Plant & Equipments and Intangible Assets	7		
Property, Plant & Equipment		16.34	19.13
Intangible assets		-	-
Capital Work-in-Progress		-	-
Intangible Assets under Development		-	-
Non- current Investments		-	-
Long- term loans & advances	8	-	-
Deferred Tax Assets (Net)	9	7.46	8.20
Other Non-Current Assets	10	13.73	15.93
		<u>37.53</u>	<u>43.26</u>
CURRENT ASSETS			
Trade Receivables	11	1,196.96	517.66
Current Investments		-	-
Inventories	11	798.20	509.23
Cash and Cash Equivalent	12	103.40	345.45
Short Term Loan and Advances	8	1,358.48	1,114.35
Other Current Assets	10	8.16	18.34
		<u>3,465.20</u>	<u>2,505.04</u>
		<u>3,502.73</u>	<u>2,548.30</u>

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements 1-32

For on behalf of the board of directors
Resourceful Automobile Limited**Rahul Sawhney**
Managing Director
DIN: 07635427

Resourceful Automobile Limited

CIN: U50401DL2018PLC329756

Cash Flow Statement for the year ended March, 31st 2026

Particulars	As on March 31st, 2026	As on March 31st, 2025
A. Cash flow from operating activities		
Profit/(loss) after tax	151.01	126.69
Adjustments for :		
Tax Expenses	51.78	43.11
Depreciation and amortisation expense	2.79	9.09
Interest expense and finance cost	100.38	76.67
Interest and other income		
	305.96	255.57
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(288.97)	0.98
(Increase) / Decrease in trade receivables	(679.30)	(392.04)
(Increase) / Decrease in loans and advances	(244.13)	(294.60)
(Increase) / Decrease in non current assets	2.20	(3.00)
(Increase) / Decrease in other assets	10.18	199.81
Increase / (decrease) in trade payables	49.36	(57.32)
Increase / (decrease) in provisions	(17.54)	-
Increase / (decrease) in other liabilities	53.63	4.61
Cash generated from operating activities	(808.61)	-285.99
Taxes paid (net of refunds)	(3.04)	(22.26)
Net cash generated from operating activities	(811.65)	(308.26)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	-	(2.66)
Investment made during the year		
Sale proceeds from sale of property, plant and equipment		
Interest and other income		
Net cash generated from/(used in) investing activities	-	(2.66)
C. Cash flows from financing activities		
Proceeds from issues of equity shares		1,199.02
Interest and finance cost	(100.38)	(76.67)
Net proceeds/ (repayment) of long term borrowings	736.18	(130.00)
Net proceed/ (repayment) of short term borrowings	(66.20)	(360.47)
Net cash generated from/(used in) financing activities	569.60	631.87
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(242.05)	320.96
Cash and cash equivalents at the beginning of year	345.45	24.50
Cash and cash equivalents at the end of year	103.40	345.45

* The above statement of cash flow has been prepared under the 'Indirect Method'.

**For on behalf of the board of directors
Resourceful Automobile Limited****Rahul Sawhney**
Managing Director
DIN: 07635427

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Date: 17th June, 2026

To,
The Corporate Relationship Department
BSE Limited
1st Floor, PJ Towers
Dalal Street, Mumbai-400001

SCRIP CODE: 544236
BSE SYMBOL: RAL

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for the Year ended 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Rahul Sawhney, Managing Director** of Resourceful Automobile Limited, having registered office at K-24, Upper Ground, Kh No. 107/10 Main Road, Raja Puri, West Delhi, New Delhi, India-110059, hereby declare that the Statutory Auditors of the Company, M/s Nahar V & Co, Chartered Accountants, FRN: 010443C, have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking You.

For Resourceful Automobile Limited

Rahul Sawhney
Managing Director
DIN: 07635427

RESOURCEFUL AUTOMOBILE LIMITED

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