

GSTIN : 08AABCR8419A1ZL
CIN U24246RJ1998PLC014771



PAN No. AABCR8419A
FSSAI No. : 12221999000106



RUKMANI DEVI GARG AGRO IMPEX LTD.

(Formerly Known as Rukmani Devi Garg Agro Impex Pvt.Ltd.)
DEAL IN : MUSTARD, SOYABEAN, DHANIA, WHEAT & ALL OTHER AGRI COMMODITIES

Manufacturer : Sharbati, Tajmahal & Happy Family Brand Sortax Clean Premium Quality Wheat

Date: 26/05/2026

To,
The Listing Compliance Monitoring Team
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

Subject: Reply to Observation on Wrong Consolidated Auditor Report Format Submission

Dear Sir/Madam,

We refer to your communication dated 22.05.2026 regarding the submission of the Consolidated Auditor's Report for the half year and the financial year ended 31.03.2026. We acknowledge the observation that the Consolidated Auditor's Report was not submitted in the prescribed format as per the regulatory requirements.

We sincerely apologize for the oversight. We have taken immediate corrective action and have obtained the Consolidated Auditor's Report in the prescribed format from our statutory auditors. The revised Consolidated Auditor's Report is being submitted herewith for your kind reference and records.

We assure you that necessary measures will be implemented to avoid such discrepancies in future submissions and ensure strict compliance with all regulatory guidelines.

Kindly acknowledge receipt of this letter and the revised Consolidated Auditor's Report.

Thank you for your understanding and cooperation.

Yours faithfully,

For Rukmani Devi Garg Agro Impex Limited

Ayushi Agrawal

[Company Secretary]

M.no: A 48756

Enclosure: Revised Consolidated Auditor's Report in prescribed format

SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Administrative Office:

"Shree Kalayanam" 50, Tagore Nagar,

Near Partani Hospital, Sector No. 4,

Hiran Magri, Udaipur - 313002

Ph. 8209079943 Mobile: 94141 56057

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Independent Auditor's Report on Audited half year ended Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

**TO BOARD OF DIRECTORS OF
RUKMANI DEVI GARG AGRO IMPEX LIMITED
(Formerly known as RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED)
CIN: U24246RJ1998PLC014771
P-7 Bhamashah Mandi, Kota, Rajasthan**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying half year standalone financial results of **RUKMANI DEVI GARG AGRO IMPEX LIMITED** (formerly known as **RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED**) (the "Company") for the half year ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, 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 these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone financial results 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 obtained us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These half year standalone financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



SARUPRIA SOMANI & ASSOCIATES
Chartered Accountants
Udaipur



Other Matter

The standalone financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year and the unaudited year to date figures up to the 1st half year of the current financial year.

Place: CAMP KOTA
Date: 15/05/2026



For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 010674C

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

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

Standalone Statement of Profit and Loss For the Period Ended 31.03.2026

Particulars	(Rs. in Lakhs)			
	For the half-year ended	For the half year ended as on	For the year ended	For the year ended as on
	31-03-2026	30-Sep-25	31-03-2026	31-Mar-25
	Amount	Amount	Amount	Amount
	(Audited)	(Unaudited)	(Audited)	(Audited)
A CONTINUING OPERATIONS				
1 Revenue from operations (gross)				
2 Other income	15,842.20	30,210.60	46,052.85	32,699.50
	14.26	8.52	18.73	32.82
3 Total Income (1+2)	15,856.46	30,219.18	46,071.59	32,732.32
4 Expenses				
Cost of Material consumed	4,372.90	7,534.17	12,107.07	11,621.41
Purchase of Stock in Trade	9,987.58	22,526.44	32,514.02	21,119.25
Changes in inventories of Finished Goods, Work in Progress, and Stock in Trade	475.26	(734.28)	(249.02)	(1,538.84)
Employee Benefit Expenses	60.11	34.20	94.31	66.10
Finance Exp.	92.91	161.91	254.82	251.71
Depreciation And Amortization Exp.	13.82	13.61	27.43	21.86
Other Exp.	81.18	54.78	131.91	167.54
Total expenses	15,283.77	29,600.83	44,880.55	31,709.04
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)	572.69	618.35	1,191.04	1,023.29
6 Exceptional Items	-	-	-	-
7 Profit before extraordinary items and tax	572.69	618.35	1,191.04	1,023.29
8 Extra Ordinary Items	-	-	-	-
9 Profit / (Loss) before tax (7 + 8)	572.69	618.35	1,191.04	1,023.29
10 Tax expense:				
(a) Current tax expense for current year	151.79	155.42	307.21	267.57
(b) (Less) MAT credit (where applicable)	-	-	-	-
(c) Current tax expense relating to prior years	0.01	-	0.01	(3.81)
(d) Net current tax expense	151.80	155.42	307.22	263.75
(e) Deferred tax	(4.95)	0.27	(4.68)	2.08
	146.85	155.69	302.53	265.84
11 Profit / (Loss) for the period from continuing operations	425.85	462.66	888.51	757.45
12 Profit and loss from discontinuing operations	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-
14 Profit & Loss from discontinuing operations (after tax) (12-13)	-	-	-	-
15 Profit (Loss) for the Period (11+14)	425.85	462.66	888.51	757.45
16 Earning Per Equity Share				
(1) Basic	4.80	7.12	10.01	11.65
(2) Diluted	-	-	-	-

For and on behalf of the Board of Directors
 RUKMANI DEVI GARG AGRO IMPEX LIMITED



Vishal Garg
 Vishal Garg
 Chairman and Managing Director
 DIN:00840692

Place: Kota
 Date: 15/05/2026



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

STANDALONE BALANCE SHEET AS ON 31.03.2026

Particulars	(Rs. In Lakhs)	
	As at 31 March, 2026	As at 31st March, 2025
	Amount (Audited)	Amount (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	887.60	650.00
(b) Reserves and surplus	5,350.02	2,590.49
	6,237.62	3,240.49
2 Share application money pending allotment	-	-
3 Non-current liabilities		
(a) Long-term borrowings	88.07	175.50
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	12.93	-
	101.00	175.50
4 Current liabilities		
(a) Short-term borrowings		
(b) Trade payables	1,134.31	4,745.87
(c) Other current liabilities	154.11	2,102.92
(d) Short-term provisions	25.11	546.25
	314.30	267.57
	1,627.83	7,662.61
TOTAL	7,966.45	11,078.60
B ASSETS		
1 Non-current assets		
(a) Property Plant & Equipment and Intangible Assets		
(i) Property Plant & Equipment	605.03	600.53
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
	605.03	600.53
(b) Non-current investments	119.69	17.93
(c) Deferred tax assets (net)	21.93	17.24
(d) Long-term loans and advances	-	-
(e) Other non-current assets	4.50	0.90
	146.12	36.07
2 Current assets		
(a) Current investments	0.81	0.81
(b) Inventories	-	-
(c) Trade receivables	4,557.13	4,179.33
(d) Cash and cash equivalents	2,244.29	5,882.40
(e) Short-term loans and advances	19.09	1.88
(f) Other current assets	2.12	51.00
	392.67	327.39
	7,215.30	10,442.00
TOTAL	7,966.45	11,078.60
See accompanying notes forming part of the financial		

For and on behalf of the Board of Directors
 RUKMANI DEVI GARG AGRO IMPEX LIMITED



VISHAL GARG
 Chairman and Managing Director
 DIN:00840692

Place: Kota
 Date: 15/05/2026



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

STANDALONE CASH FLOW STATEMENT (Indirect Method)

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

For and on behalf of the Board of Directors
 RUKMANI DEVI GARG AGRO IMPEX LIMITED

RAIL
 VISHAL GARG
 Chairman and Managing Director
 DIN:00840692
 Place: Kota
 Date: 15/05/2026

SARUPRIA SOMANI & ASSOCIATES
 UDAIPUR
 F.R. No.
 010674C
 CHARTERED ACCOUNTANTS

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

Notes to Financial Results

1. The above audited Standalone Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on 15th May.
2. The Results for the half-year ended March 31st, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and
3. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
4. The results for the year ended on March 31st, 2026 have been audited by the statutory auditors of the Company.
5. The Company is exclusively engaged in the trading of agri-commodity products
6. The company has issued 23,76,000 equity shares of ₹ 10 each at a premium of ₹ 89 each by way of initial public offer ("IPO") and got listed on Bombay Stock Exchange SME on
7. Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.
8. These financial results are prepared as per Schedule III of the Companies Act, 2013 and Non-IND AS.

For and on behalf of the Board of Directors
RUKMANI DEVI GARG AGRO IMPEX LIMITED



VISHAL GARG
Chairman and Managing Director
DIN:00840692

Place: Kota
Date: 15/05/2026



SARUPRIA SOMANI & ASSOCIATES

Chartered Accountants

Administrative Office:

“Shree Kalayanam” 50, Tagore Nagar,

Near Partani Hospital, Sector No. 4,

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somani74@rediffmail.com

Website – www.sarupriasomani.com



Independent Auditor’s Report (unmodified opinion) on the Annual Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 for companies (other than banks and insurance companies)

INDEPENDENT AUDITOR’S REPORT

TO BOARD OF DIRECTORS OF

RUKMANI DEVI GARG AGRO IMPEX LIMITED

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

CIN: U24246RJ1998PLC014771

P-7 Bhamashah Mandi, Kota, Rajasthan

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **RUKMANI DEVI GARG AGRO IMPEX LIMITED** (formerly known as **RUKMANI DEVI GARG AGRO IMPEX PRIVATE LIMITED**) (hereinafter referred to as the ‘Holding Company’) and its subsidiaries (Holding Company and its subsidiaries together referred to as “the Group”), for the half - year ended March 31, 2026, and the year to date results for the period from April 01, 2025 to March 31, 2026, attached herewith, being submitted by the Holding 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 and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries the aforesaid consolidated financial results:

- (i) include the annual financial results of the following entities:

S.No.	Name of Entity	Relation	Consolidated/Standalone	Whether audited by another auditor
1	RDG Green Energy Private Limited	Subsidiary	Standalone	Yes

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the year ended March 31, 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 (“Act”). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of 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. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

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

The respective Management and Board of Directors of the companies included in the are responsible for overseeing the financial reporting process of the Group.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial 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 consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

Other Matters

1. The Consolidated Financial Results include the audited Financial Results of RDG Green Energy Private Limited subsidiaries, whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 9.86 Lakhs as at 31st March, 2026, Group's share of total revenue of Rs. NIL and Group's share of total net los after tax of Rs. 0.11 Lakhs for the period from 01st April, 2025 to 31st March, 2026, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

2. The Consolidated Financial Results include the results for the half- year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the unaudited year to date figures up to 30th September, 2025 which were subject to limited review by us.

**For SARUPRIA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN: 010674C

DEVENDRA
KUMAR SOMANI

Digitally signed by
DEVENDRA KUMAR SOMANI
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**DEVENDRA KUMAR SOMANI
(PARTNER)**

M. No.: 079558

UDIN: 26079558WPWJMT2854

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

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

Consolidated Statement of Profit and Loss For the Year Ended 31.03.2026

Particulars	(Rs. In Lakhs)			
	For the half year ended as on	For the half year ended as on	For the year ended	For the year ended as on
	31-03-2026	30-Sep-25	31-03-2026	31-Mar-25
	Amount	Amount	Amount	Amount
	(Audited)	(Unaudited)	(Audited)	(Audited)
A CONTINUING OPERATIONS				
1 Revenue from operations (gross)	15,842.20	30,210.00	46,052.85	32,699.50
2 Other income	14.26	8.52	18.73	32.82
3 Total Income (1+2)	15,856.46	30,218.52	46,071.58	32,732.32
4 Expenses				
Cost of Material consumed	4,572.00	7,534.17	12,107.07	11,621.41
Purchase of Stock in Trade	9,987.58	22,526.44	32,514.02	21,119.25
Changes in inventories of Finished Goods, Work in Progress, and Stock in Trade	475.26	(724.28)	(249.02)	(1,538.84)
Employee Benefit Expenses	60.11	34.20		
Finance Exp.	92.91	161.91	94.31	66.10
Depreciation And Amortization Exp.	13.82	13.61	254.82	251.71
Other Exp.	81.20	54.87	27.43	21.86
Total expenses	15,283.79	29,600.91	44,880.64	31,709.16
5 Profit / (Loss) before exceptional and extraordinary items	572.67	618.26	1,190.95	1,023.16
6 Exceptional Items	-	-	-	-
7 Profit before extraordinary Items and tax	572.67	618.26	1,190.95	1,023.16
8 Extra Ordinary Items	-	-	-	-
9 Profit / (Loss) before tax (7 + 8)	572.67	618.26	1,190.95	1,023.16
10 Tax expense:				
(a) Current tax expense for current year	151.79	155.42	307.21	267.57
(b) (Less): MAT credit (where applicable)	-	-	-	-
(c) Current tax expense relating to prior years	0.01	-	0.01	(3.81)
(d) Net current tax expense	151.80	155.42	307.22	263.76
(e) Deferred tax	(4.95)	0.27	(6.68)	2.08
	146.85	155.69	302.54	265.84
11 Profit / (Loss) for the period from continuing operations	425.83	462.57	888.41	757.32
12 Profit and loss from discontinuing operations	-	-	-	-
13 Tax Expense of discontinuing operations	-	-	-	-
14 Profit & Loss from discontinuing operations (after tax)	-	-	-	-
15 Profit (Loss) for the Period (11+14)	425.83	462.57	888.41	757.32
16 Earning Per Equity Share				
(1) Basic	4.80	7.12	#REF!	#REF!
(2) Diluted	-	-	-	-

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



VISHAL GARG
 Chairman and Managing Director
 DIN:00840692

Place: Kota
 Date: 15/05/2026



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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2026

(Rs. In Lakhs)

Particulars	As at 31 March, 2026	As at 31st March, 2025
	Amount (Audited)	Amount (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	887.60	650.00
(b) Reserves and surplus	5,349.78	2,590.34
	6,237.38	3,240.34
2 Share application money pending allotment	-	-
3 Minority Interest	0.00	0.00
3 Non-current liabilities		
(a) Long-term borrowings	88.07	175.50
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	12.93	-
	101.00	175.50
4 Current liabilities		
(a) Short-term borrowings	1,134.31	4,745.87
(b) Trade payables	154.11	2,102.92
(c) Other current liabilities	25.23	546.37
(d) Short-term provisions	314.30	267.57
	1,627.95	7,662.73
TOTAL	7,966.33	11,078.58
B ASSETS		
1 Non-current assets		
(a) Property Plant & Equipment and Intangible Assets		
(i) Property Plant & Equipment		
(ii) Intangible assets	605.03	600.53
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
	605.03	600.53
(b) Non-current investments	109.69	7.93
(c) Deferred tax assets (net)	21.93	17.24
(d) Long-term loans and advances	-	-
(e) Other non-current assets	4.50	0.90
	136.12	26.07
2 Current assets		
(a) Current investments	-	-
(b) Inventories	4,557.13	4,179.33
(c) Trade receivables	2,244.29	5,882.40
(d) Cash and cash equivalents	28.96	11.85
(e) Short-term loans and advances	2.12	51.00
(f) Other current assets	392.67	327.39
	7,225.17	10,451.98
TOTAL	7,966.33	11,078.58
See accompanying notes forming part of the financial statements		

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



VISHAL GARG
Chairman and Managing Director
DIN:00840692

Place: Kota
Date: 15/05/2026



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

CONSOLIDATED CASH FLOW STATEMENT (INDIRECT METHOD)

Particulars	As on 31.03.2026		As on 31.03.2025	
			(Rs. In Lakhs)	
	Details	Amount	Details	Amount
I. Cash Flow From Operating Activities				
Net Profit before tax		1,190.95		1,023.16
Add:- (i) Depreciation & Amortisation Expenses				
Less:-(ii) Interest received	27.43		21.86	
Add:-(iii) Interest / Financial Expenses	(3.83)		(6.42)	
Add:-(iv) Gratuity	245.22		241.01	
	20.02		-	
Cash from Operating Activities before changes in Working Capital	288.84		256.45	
		1,479.79		1,279.61
Changes in Working Capital				
- Inventories	(377.81)		(1,553.93)	
- Debtors	3,638.11		(3,808.39)	
- Loans & Advances	48.88		(49.72)	
- Other Currnt Assets	(65.28)		(94.89)	
- Creditors	(1,948.81)		2,086.02	
- Other Current liabilities	(521.14)		337.23	
Cash Generated from Operating Activities	773.95		(3,083.68)	
Less - Tax paid	267.58		160.37	
		1,986.17	160.37	(1,964.44)
2. Cash Flow From Investing Activities				
Less - Fixed Assets Purchased (incl. CWIP)				
Less - Investments Purchased	(31.93)		(41.28)	
Less -NSDL Security deposit	(101.76)		(0.32)	
Less -BSE Security Deposit	-		(0.45)	
Add:- Interest received	(3.60)		-	
Net Cash Inflow from Investing Activities	3.83		6.42	
	(133.47)	(133.47)	(35.63)	(35.63)
3. Cash Flow From Financing Activities				
Add:- (i) Increase in Short term Borrowings				
(ii) Decrease in Capital Investment Subsidy			2,403.39	
Add:- (i) Proceeds From Issuance of Equity Share Capital	237.60		-	
(ii) Proceeds From Securities Premium (Net of IPO Expenses)	1,871.03		-	
Less:- (i) Interest paid	(245.22)		(241.01)	
(ii) Decrease in Long term Borrowings	(87.43)		(166.43)	
(iii) Decrease in Short Term Borrowings	(3,611.56)		-	
Net Cash Outflow from Financing Activities	(1,835.59)	(1,835.59)	1,995.95	1,995.95
Net Increase/ (Decrease) in Cash & Cash Equivalents		17.11		(4.12)
Cash & Cash Equivalents (Opening Balance)		11.85		15.97
		29.0		11.85
Cash & Cash Equivalents (Closing Balance)		29.0		11.85

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



VISHAL GARG
Chairman and Managing Director
DIN:00840692

Place: Kota
Date: 15/05/2026



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

Notes to Financial Results

1. The above audited Standalone Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors in their respective meeting held on 15th May, 2026.
2. The Results for the half-year ended March 31st, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20)
4. The results for the year ended on March 31st, 2026 have been audited by the statutory auditors of the Company.
5. The Company is exclusively engaged in the trading of agri-commodity products.
6. The company has issued 23,76,000 equity shares of ₹ 10 each at a premium of ₹ 89 each by way of initial public offer ("IPO") and got listed on Bombay Stock Exchange SME on October 6, 2025
7. Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.
8. These financial results are prepared as per Schedule III of the Companies Act, 2013 and Non-IND AS.

For and on behalf of the Board of Directors
RUKMANI DEVI GARG AGRO IMPEX LIMITED



VISHAL GARG
Chairman and Managing Director
DIN:00840692

Place: Kota
Date: 15/05/2026

