



# Rajasthan Cylinders and Containers Limited

Regd. Office: SP - 825, Road No. 14, V K I Area, Jaipur -302013 (Rajasthan)

TEL: 91-0141-4031771-2; e - Mail: [info@bajoriagroup.in](mailto:info@bajoriagroup.in)

CIN No: L28101RJ1980PLC002140; Website: [www.bajoriagroup.in](http://www.bajoriagroup.in)

Ref: RCCL/Sec/26-27

Date: 26.05.2026

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai - 400001.

**Sub: Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.**

**Ref: Rajasthan Cylinders and Containers Limited (Scrip Code: 538707)**

Respected Sir/Madam,

Pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed Audited Financial Results of the Company along with Auditor's Report thereon for the quarter and financial year ended 31<sup>st</sup> March, 2026 and Statement on Impact of Audit Qualification.

You are requested to take the same on record.

Thanking you,

**Yours Faithfully,**

**For Rajasthan Cylinders and Containers Limited**

**(Neha Dusad)**

**Company Secretary and**

**Compliance Officer**

**M. No: A55093**

**Encl: As above**

# **S R GOYAL & CO**

## **CHARTERED ACCOUNTANTS**

### **Independent Auditors' Report**

#### **Independent Auditors Report on the quarterly Audited Financial Results of Company Pursuant to the regulation 33 of SEBI (LODR) Regulations, 2015 as amended**

**To**  
**The Board of Directors**  
**Rajasthan Cylinders and Containers Limited**  
(CIN: L28101RJ1980PLC002140)

#### **Report on the Audit of Standalone Financial Results**

#### **Qualified Opinion**

We have audited the Standalone Financial Results of **Rajasthan Cylinders and Containers Limited**. ("the Company") for the quarter and year ended 31st March 2026 included in the accompanying Statement of Standalone Financial Results for the quarter and year ended 31st March 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects/possible effects of the matters stated in "Basis for Qualified Opinion" para of the report, the Statement:

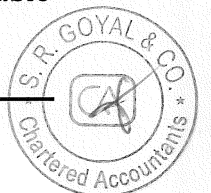
- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and the year ended 31st March 2026

#### **Basis for Qualified Opinion**

1. The interest payable u/s 16 of MSMED Act, 2006 on overdue amount of trade payable to micro enterprises and small enterprises has not been ascertained and not provided for. (Note No. III)
2. Loans & Advances includes Rs. 230.50 Lakhs receivable from related parties of the company. In absence of any agreement and repayment terms, we are unable to comment on recoverability of the same. (Note No. IV)

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**"SRG HOUSE" Plot No. 2, M.I.Road, Opp. Ganpati Plaza, JAIPUR – 302 001**  
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## CHARTERED ACCOUNTANTS

3. The Balances of Trade payables, Financial Assets (including employee's advances), Advances including advance to suppliers, Loans given, interest receivable on loans and Unsecured Loans taken are subject to confirmation and consequential adjustments, if any (Note No. V)
4. The Company has recognized deferred tax assets amounting to Rs. 650.76 Lakhs as on 31st March 2026, which includes deferred tax assets on carried forward unused tax losses and other taxable temporary differences on the basis of expected availability of future taxable profits for utilization of such deferred tax assets. However, in view of the history of losses recorded by the Company and no operational segment, we are unable to comment on any adjustments that may be required to the carrying value of aforesaid net deferred tax assets as at 31st March, 2026 (Note No VI)

As stated in Point (i) and (ii) above, impact is not ascertained by the management

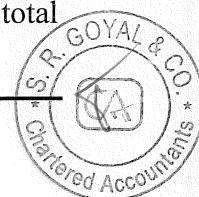
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Results.

### **Material Uncertainty related to Going Concern**

We draw attention to Note VII of the statement which indicates that the company has closed its manufacturing operations due to unsatisfactory performance of the company and continued operational losses. The company has disposed off its Plant & Machinery in one or more tranches. These events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, consent of Board of Directors is accorded to appoint a consultant for setting a new project, hence, the financial statements have been prepared on going concern basis.

### **Management's Responsibilities for the Standalone Financial Results**

This Statement has been prepared on the basis of the Standalone annual financial results. The Company's Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the Net profit and total



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## CHARTERED ACCOUNTANTS

comprehensive income and other financial information of the Company 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. 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 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 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.

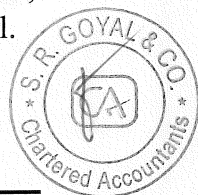
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditors' 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 auditors' 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 SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, forgery, misrepresentations, or the override of internal control.
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- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Results 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 Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' 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 event's in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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## CHARTERED ACCOUNTANTS

### Other Matter

The Standalone Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For S. R. Goyal & Co.  
Chartered Accountants  
FR No. 001537C

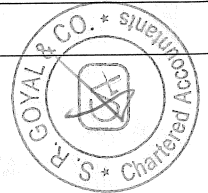


A.K. Atolia  
(Partner)  
M.No. - 077201

Place: Jaipur  
Date: 26.05.2026  
UDIN: 26077201RWWWOP5583

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
<b>I</b>	<b>Income</b>					
	a) Revenue from operations	-	-	-	-	-
	b) Other Income	50.02	20.51	20.90	114.50	91.60
	<b>Total Income</b>	<b>50.02</b>	<b>20.51</b>	<b>20.90</b>	<b>114.50</b>	<b>91.60</b>
<b>II</b>	<b>Expenses</b>					
	a) Cost of materials Consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of Finished Goods, WIP and Stock in Trade	-	-	-	-	-
	d) Employees benefits expense	22.40	21.58	22.93	83.06	81.86
	e) Finance costs	0.58	0.65	0.81	3.06	4.07
	f) Depreciation and amortisation expense	7.30	7.30	7.11	29.20	28.46
	g) Other Expenses	37.10	32.09	29.47	138.11	124.67
	<b>Total Expense</b>	<b>67.38</b>	<b>61.62</b>	<b>60.32</b>	<b>253.43</b>	<b>239.06</b>
	<b>Profit/ (Loss) before Exceptional items &amp; Tax (I-II)</b>	<b>(17.36)</b>	<b>(41.11)</b>	<b>(39.42)</b>	<b>(138.93)</b>	<b>(147.46)</b>
<b>III</b>	Exceptional Items					
<b>IV</b>	<b>Profit/(Loss) before tax (III-IV)</b>	<b>(17.36)</b>	<b>(41.11)</b>	<b>(39.42)</b>	<b>(138.93)</b>	<b>(147.46)</b>
<b>V</b>	<b>Tax expenses</b>					
	a) Current Tax	-	-	-	-	-
	b) Income tax of Earlier Year/ Reversal	3.83	-	-	3.83	-
	c) Deferred Tax	(6.78)	(11.79)	(30.98)	(41.27)	(61.09)
	<b>Total Tax Expenses</b>	<b>(2.95)</b>	<b>(11.79)</b>	<b>(30.98)</b>	<b>(37.44)</b>	<b>(61.09)</b>
<b>VII</b>	<b>Net Profit / (Loss) for the period/year from continuing operation after tax (V-VI)</b>	<b>(14.41)</b>	<b>(29.32)</b>	<b>(8.44)</b>	<b>(101.49)</b>	<b>(86.37)</b>
<b>VIII</b>	<b>Profit/(Loss) from Discontinued Operations</b>					
<b>IX</b>	<b>Tax Expenses of Discontinued Operations</b>					
<b>X</b>	<b>Net Profit / (Loss) for the period/year from Discontinued operations after tax (VIII-IX)</b>					
<b>XI</b>	<b>Profit/(Loss) for the Period (VII+X)</b>					
<b>XII</b>	<b>Other Comprehensive Income</b>					
	a) (i) Items that will not be reclassified to profit or loss (net of tax)	(5.63)	1.96	7.15	0.25	7.83
	b) (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(5.63)</b>	<b>1.96</b>	<b>7.15</b>	<b>0.25</b>	<b>7.83</b>
<b>XIII</b>	<b>Total Comprehensive Income for the period (XI-XII)</b>	<b>(20.04)</b>	<b>(27.36)</b>	<b>(24.14)</b>	<b>(101.24)</b>	<b>(103.07)</b>
<b>XIV</b>	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	336.16	336.16	336.16	336.16	336.16
<b>XV</b>	Other Equity excluding revaluation surplus as per balance sheet	-	-	-	906.02	1,007.26
<b>XVI</b>	Earning per Share (Basic/Diluted) in INR (for continuing operations)					
	a) Basic	(0.43)	(0.87)	(0.25)	(3.02)	(2.57)
	b) Diluted	(0.43)	(0.87)	(0.25)	(3.02)	(2.57)
	Earning per Share (Basic/Diluted) in INR (for discontinued operations)					
	a) Basic	-	-	(0.68)	-	(0.73)
	b) Diluted	-	-	(0.68)	-	(0.73)
	Earning per Share (Basic/Diluted) in INR (for continuing and discontinued operations)					
	a) Basic	(0.43)	(0.87)	(0.93)	(3.02)	(3.30)
	b) Diluted	(0.43)	(0.87)	(0.93)	(3.02)	(3.30)



**RAJASTHAN CYLINDERS AND CONTAINERS LIMITED**

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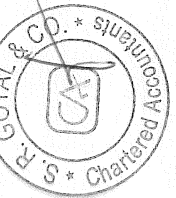
E-mail : info@bajoriagroup.in Website : www.bajoriagroup.in Ph. 91-141-4031771-2

CIN No. L28101RJ1980PLC002140

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

**NOTES :**

- I. The above results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at their meetings held on 26th May, 2026. The Statutory Auditors have carried out Audit of the results for the quarter and year ended 31st March, 2026.
- II. These Standalone Audited Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- III. The interest payable u/s 16 of MSMED Act, 2006 on overdue amount of trade payables to micro enterprises and small enterprises has not been ascertained and not provided for.
- IV. Loan and Advances includes RS 230.50 Lakhs receivable from related parties of the Company.
- V. The Balances of Trade Payables, Loans given, interest receivable on loans and unsecured loans taken are subject to confirmation and consequential adjustments, if any.
- VI. The Company has recognised net deferred tax assets amounting to Rs 650.76 Lacs as at 31st March 2026 which includes deferred tax assets on carried forward unused tax losses, unused tax credits and other taxable temporary differences on the basis of expected availability of future taxable profits for utilization of such deferred tax assets. As the company is in process of setting up a new project and the company's management is confident that sufficient future taxable income will be available against which such net deferred tax assets recognised as at 31st March 2026 will be realised. Statutory Auditors have modified their report in respect of this matter.
- VII. The company has closed its manufacturing operations due to unsatisfactory performance of the company with continued operational losses. The company has disposed off its Plant & Machinery in one or more tranches. These events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, consent of Board of Directors is accorded to appoint a consultant for setting a new project, hence, the financial statements have been prepared on going concern basis.
- VIII. The Company has also entered into agreement for disposal of lease hold Land measuring 6627.30 square meters subject to approval of sub division of land by Rajasthan State Industrial Development and Investment Corporation Limited and received an advance of Rs. 1009 Lakhs.
- IX. The company has discontinued its operations, hence there is no separate reportable business or geographical segments as per Ind AS 108 "Operating Segments".
- X. The figures for the quarter ended 31st March 2026 are the balancing figure between the audited figures in respect of the full financial year and published year to date figures up to the end of third quarter of previous financial year which were subjected to limited review.
- XI. Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period presentation.
- XII. The Company has assessed the financial impact arising from the implementation of the New Labour codes. The Financial Impact though not material has been recognised in the financial results for financial year ended 31st March, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect on the basis of such development as needed.



**By order of the Board**  
**For M/S RAJASTHAN CYLINDERS AND CONTAINERS LIMITED**

*(Signature)*  
**(Avinash Bajoria)**

Chairman cum Managing Director  
**DIN: 01402573**

**Place : Jaipur**  
**Date: 26-05-2026**

**RAJASTHAN CYLINDERS AND CONTAINERS LIMITED**

Regd. Office : SP-825, Road No. 14, V.K.I. Area, Jaipur (Rajasthan)

TEL.: 91-141-4031771-2; e - Mail: info@bajoriagroup.in

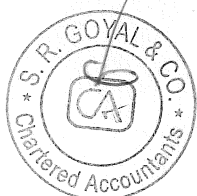
CIN: L28101RJ1980PLC002140; Website: www.bajoriagroup.in

**AUDITED STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH, 2026**

(Rs. in Lakhs)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
<b>I. ASSETS</b>		
<u>Non-Current Assets</u>		
a. Property, Plant and Equipment	211.14	238.36
b. Capital Work in Progress	0.00	0.00
c. Right of Use Assets	107.97	109.96
d. Financial Assets		
(i) Investments	3.89	3.89
(ii) Loans	0.00	0.00
(iii) Other Financial Assets	122.35	133.08
e. Deferred Tax Assets (Net)	650.76	609.57
f. Income Tax Assets (Net)	8.66	9.20
g. Other Non-Current Assets	0.01	0.03
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1104.78</b>	<b>1104.09</b>
<u>Current Assets</u>		
a. Inventories	224.13	231.63
b. Financial Assets		
(i) Trade receivables	0.00	0.00
(ii) Cash and Cash Equivalents	49.69	155.34
(iii) Bank balances other than (ii) above	0.00	0.00
(iv) Loans	834.27	777.90
(v) Other Financial Assets	300.68	279.28
c. Other Current Assets	34.38	97.16
<b>TOTAL CURRENT ASSETS</b>	<b>1443.15</b>	<b>1541.31</b>
<b>TOTAL ASSETS</b>	<b>2547.93</b>	<b>2645.40</b>
<b>II. EQUITY AND LIABILITIES</b>		
<u>Equity</u>		
a. Equity Share Capital	336.16	336.16
b. Other Equity	1076.33	1177.57
<b>TOTAL EQUITY</b>	<b>1412.49</b>	<b>1513.73</b>
<u>Liabilities</u>		
<u>Non Current Liabilities</u>		
a. Financial Liabilities		
(i) Borrowings	8.48	21.40
(ii) Lease Liabilities	0.60	0.55
(ii) Other financial liabilities	0.00	0.00
b. Provisions	19.82	16.93
c. Deferred Tax Liabilities (Net)	0.00	0.00
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>28.90</b>	<b>38.88</b>
<u>Current Liabilities</u>		
a. Financial liabilities		
(i) Borrowings	17.56	22.26
(ii) Lease Liabilities	0.02	0.02
(iii) Trade payables		
-total outstanding dues of micro enterprises and small enterprises	0.90	0.50
-total outstanding dues of creditors other than micro enterprises and small enterprises	42.40	40.11
(iv) Other financial liabilities	19.95	17.54
b. Income Tax Liabilities (Net)	0.00	0.00
c. Other Current liabilities	1011.52	999.81
d. Provisions	14.19	12.55
<b>TOTAL CURRENT LIABILITIES</b>	<b>1106.54</b>	<b>1092.79</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2547.93</b>	<b>2645.40</b>

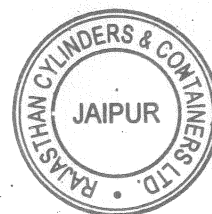
By order of the Board of Directors of  
Rajasthan Cylinders and Containers Limited



*Avinash Bajoria*

Avinash Bajoria  
(Chairman cum Managing Director)

DIN: 01402573



Place : Jaipur

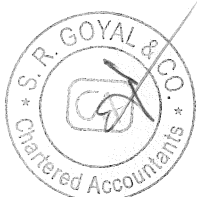
Date : 26-05-2026

**RAJASTHAN CYLINDERS AND CONTAINERS LIMITED**  
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**CIN: L28101RJ1980PLC002140; Website: www.bajoriagroup.in**

**AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026**

(Rs. in Lakhs)

Particulars	For The Year Ended 31st March, 2026 (Audited)	For The Year Ended 31st March, 2025 (Audited)
<b>A. Cash flow from operating activities</b>		
Net Profit / (Loss) before tax from:		
-Continuing Operations	(138.93)	(147.46)
-Dis-continuing Operations	-	(41.87)
<b>Adjustments for:</b>		
Depreciation and amortisation expense	29.20	28.46
Loss/(Profit) on Sale of Property, Plant and equipment	-	0.45
Finance costs	3.06	4.07
Interest income	(87.25)	(91.60)
Actuarial gain/(losses) reclassified to OCI	0.34	10.47
<b>Operating profit / (loss) before working capital changes</b>	<b>(193.58)</b>	<b>(237.48)</b>
<b>Changes in Working Capital</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	7.50	43.64
Trade receivables	-	-
Current Financial Assets- Loans	(56.37)	(120.61)
Current Financial Assets- Others	(21.40)	(192.35)
Other current assets	62.78	(63.96)
Non current Financial Assets- Others	10.73	17.15
Other non-current assets	0.02	0.04
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	2.69	(294.74)
Current Financial liabilities- Others	2.41	(0.54)
Other Current liabilities	11.71	974.17
Provisions	4.53	(7.73)
<b>Cash generated from operations</b>	<b>(168.98)</b>	<b>117.60</b>
Net income tax (paid) / refunds	(3.29)	(2.36)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(172.27)</b>	<b>115.24</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Property, Plant and Equipment	-	(21.48)
Sale/ Transfer of Property, Plant and Equipment	-	1.62
Sale of investment	-	-
Interest received	87.25	91.60
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>87.25</b>	<b>71.74</b>
<b>C. Cash flow from financing activities</b>		
Proceeds/(Repayment) of long-term borrowings (net)	(12.92)	(3.94)
Proceeds/(Repayment) of Short term Borrowings (net)	(4.70)	(27.89)
Non Current Lease Liabilities	0.05	0.03
Finance costs	(3.06)	(4.07)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(20.63)</b>	<b>(35.87)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(105.65)</b>	<b>151.11</b>
Cash and cash equivalents at the beginning of the year	155.34	4.23
<b>Cash and cash equivalents at the end of the year</b>	<b>49.69</b>	<b>155.34</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet ( Refer Note no.11)	49.69	155.34



*By order of the Board of Directors of  
Rajasthan Cylinders and Containers Limited*

Avinash Bajoria  
 (Chairman cum Managing Director)  
 DIN: 01402573

Place : JAIPUR  
 Date: 26-05-2026

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

(For Independent Auditor's Report with modified opinion)

[See Regulation 33 of the SEBI (LODR) Regulations, 2015]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
			(Rs in Lakhs)	(Rs in Lakhs)
	1	Turnover/Total Income	114.50	114.50
	2	Total Expenditure including discontinuing operations	253.43	253.43
	3	Net Profit/ (Loss) after tax for the year	(101.49)	(549.27)
	4	Earnings Per Share	(3.02)	(16.34)
	5	Total Assets	2,547.93	1,897.17
	6	Total Liabilities	1,135.44	1,135.44
	7	Net Worth	1412.49	761.73
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil
<b>II.</b>	<b>Audit Qualification (each audit qualification separately) :</b>			
	<b>a. Details of Audit Qualification :</b>			
	i) The interest payable u/s 16 of MSMED Act, 2006 on overdue amount of trade payable to micro enterprises and small enterprises has not been ascertained and not provided for.			
	ii) Balances of trade payable, loans given, interest receivable on loans and unsecured loans taken are subject to confirmation and consequential adjustment, if any			
	(iii) The Company has recognised net deferred tax assets amounting to Rs 41.27 Lakhs for the quarter ended 31st March 2026 (Cumulative Rs. 650.76 Lakhs upto 31st March 2026) which includes deferred tax assets on carried forward unused tax losses and other taxable temporary differences on the basis of expected availability of future taxable profits for utilization of such deferred tax assets. However, in view of the history of losses recorded by the company, Auditors are unable to comment on any adjustments that may be required to the carrying value of aforesaid net deferred tax assets as at 31st March 2026.			
	iv) Loan and Advances includes RS 230.50 Lakhs receivable from related parties of the Company.			
	<b>Material Uncertainty related to Going Concern</b>			
	The company has closed its manufacturing operations due to unsatisfactory performance of the company and operational losses. The company has disposed off its Plant & Machinery in one or more tranches. These events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, consent of Board of Directors is accorded to appoint a consultant for setting up a new business and the company is in process of appointment of a consultant for setting a new project, hence, the financial statements have been prepared on going concern basis.			
	<b>b. Type of Audit Qualification : Qualified Opinion</b>			
	<b>c. Frequency of Qualification : Repetitive</b>			
	<b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :</b>			
	for audit qualification (iii), the company is in process of appointment of a consultant for setting up a new business and hopeful to set off deferred tax assets recognised in financial statements against the future taxable income.			
	<b>e. For Audit Qualification(s) where the impact is not quantified by the auditor :</b>			
	<b>(i) Management's estimate on the impact of the Audit Qualification: unable to estimate</b>			
	<b>(ii) If management is unable to estimate the impact, reasons for the same</b>			
	Qualification (i): Payment to Creditors are being done as per contractual terms & conditions, hence no interest has been paid to MSME creditors on late payment			
	Qualification (ii): The company is in process of obtaining confirmation of trade payable, loans given, interest receivable on loans and unsecured loans taken.			
	Qualification (iv): Advance given to the related party is a temporary advance repayable on demand. However no formal agreement is executed. Company is in process of recovery of the same.			
	<b>(iii) Auditors comments on qualifications (i) and (ii) stated above.</b>			
	Managements Comments are self explanatory so no separate comments are required.			

For S.R. Goyal & Co.  
Chartered Accountants  
FRNo.: 001537C

A.K. Atolia  
(Partner)  
M.No.: 077201

UDIN: 26077201R1980PLC002140-5583

Place: Jaipur  
Date :26th May, 2026

For Rajasthan Cylinders and Containers Limited

(Avinash Bajoria)  
Chairman cum Managing Director  
DIN: 01402573

(Ram Awtar Sharma)  
CFO

(Girdhari Lal Sharma)  
Chairman of Audit Committee  
DIN: 00136223

