Sawhney Automobile

Date: 20th July, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 544236
BSE Symbol: RAL

Subject: Submission of 09th Annual Report for The Financial Year 2025-2026 comprising of the Notice of Annual General Meeting.

Reference: Regulation 34 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above, we wish to inform you that 09th Annual General Meeting ("AGM") of Resourceful Automobile Limited (The Company) will be held on Tuesday, 11th August, 2026, at 12:30 P.M. (IST) through Video Conferencing and Other Audio/Video Means.

Pursuant to Regulation 30 & 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report of the Company for the Financial Year 2025-26 including the Notice convening the 09th Annual General Meeting (AGM) of Resourceful Automobile Limited, which is being sent through electronic mode to the Members of the company whose e-mail addresses are registered with the Company / Registrar & Share Transfer Agent / Depository Participant(s). The Annual Report for the Financial Year 2025-26 along with Notice of the AGM is also available on the website of the Company at www.sawhneyauto.com

This is for your information and record.

Thanking you,
Thanking you,

Yours Faithfully,

For Resourceful Automobile Limited

Rahul Sawhney Digitally signed by Rahul Sawhney Date: 2026.07.20 18:29:43 +05'30'

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

Sawhney Automobile

RESOURCEFUL AUTOMOBILE LIMITED

ANNUAL REPORT

2025-2026

-: INDEX: -

CORPORATE INFORMATION

Board of Directors:

Mr. Rahul Sawhney - (Managing Director)
Ms. Megha Chawla - (Executive Director)
Ms. Bindu Sawhney - (Non-Executive Director)
Mr. Dinesh Dilip Durgani - (Non-Executive and Independent Director)
Ms. Punita Gupta - (Non-Executive and Independent Director)

Board Committees:

Audit Committee:

Ms. Punita Gupta - Chairperson
Mr. Dinesh Dilip Durgani - Member
Mr. Rahul Sawhney - Member

Nomination and Remuneration Committees:

Ms. Punita Gupta - Chairperson
Mr. Dinesh Dilip Durgani - Member
Mrs. Bindu Sawhney - Member

Stakeholders Committee:

Mr. Dinesh Dilip Durgani - Chairperson
Ms. Punita Gupta - Member
Mrs. Bindu Sawhney - Member

Key Managerial Personnel:

Mr. Vikas Bhatia -Chief Financial Officer

Ms. Shilpi Shukla - Company Secretary and Compliance Officer

Statutory Auditors:
M/s. Nahar V & Co., Chartered Accountant
Unit no F-8/11, 8th floor, Wave Silver Tower, Sector-18, Noida, Uttar Pradesh India 0201301
FRN: 010443C
Membership No: 400217

Registrar and Share Transfer Agent
Cameo Corporate Services Ltd, Subramanian Building, #1, Club House Road, Chennai,
Tamil Nadu,600002

Bankers:
HDFC Bank Limited

Registered Office:

K-24, Upper Ground, KH No. 107/10 Main Road,
Raja Puri, New Delhi, Delhi-110059

Secretarial Auditor:
M/s Prachi Bansal & Associates

Internal Auditor:
M/s. A Mishra & Associates

Stock Exchange where Company's securities are listed:
BSE Limited (SME Platform)

NOTICE OF 9TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT 9TH (NINTH) ANNUAL GENERAL MEETING OF THE MEMBERS OF RESOURCEFUL AUTOMOBILE LIMITED WILL BE HELD ON TUESDAY, 11TH AUGUST, 2026 AT 12:30 P.M INDIAN STANDARD TIME (IST) THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO. 1: TO CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 TOGETHER WITH THE REPORTS OF THE BOARD OF DIRECTORS AND THE STATUTORY AUDITORS THEREON

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 129, Section 134 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Audited Standalone Financial Statements of the Company comprising the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Cash Flow Statement, the Statement of Changes in Equity, if applicable, and the Notes forming part of the Financial Statements for the financial year ended March 31, 2026, together with the Report of the Board of Directors and the Report of the Statutory Auditors thereon, as circulated to the Members, be and are hereby considered, approved and adopted."

ITEM NO. 2: TO APPOINT A DIRECTOR IN PLACE OF MRS. BINDU SAWHNEY (DIN: 08060807), WHO RETIRES BY ROTATION, AND BEING ELIGIBLE, OFFERS HIMSELF FOR REAPPOINTMENT.
To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mrs. Bindu Sawhney (DIN: 08060807), who retires by rotation at this meeting be and is hereby re-appointed as a Non- Executive Director of the Company."

ITEM NO. 3: TO APPOINT M/S NAHAR V AND COMPANY, CHARTERED ACCOUNTANTS, (FRN: 010443C) AS STATUTORY AUDITORS OF THE COMPANY.

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and the Board of Directors, **M/s Nahar V and Company, Chartered Accountants (Firm Registration No. 010443C),** who have given their consent to act as the Statutory Auditors of the Company and have confirmed that their appointment, if made, shall be in accordance with the conditions prescribed under Sections 139 and 141 of the Companies Act, 2013, be and are hereby appointed as the Statutory Auditors of the Company to hold office for a term of five consecutive years from the conclusion of this 9th Annual General Meeting until the conclusion of the 14th Annual General Meeting of 2031 **of** the Company, at such remuneration, reimbursement of out-of-pocket expenses and applicable taxes, as may be mutually agreed upon between the Board of Directors (including the Audit Committee) and the Statutory Auditors."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company and the Company Secretary be and are hereby severally authorized to finalize the terms and conditions of appointment, determine and revise the remuneration of the Statutory Auditors, execute all necessary documents, and do all such acts, deeds, matters and things as may be necessary, desirable or expedient to give effect to this Resolution, including filing the necessary forms and returns with the Registrar of Companies and other statutory or regulatory authorities."

Details of Director seeking Appointment / Re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as provided in "Annexure-I".

SPECIAL BUSINESS:

ITEM NO. 4: TO APPOINT M/S NAHAR V AND COMPANY, CHARTERED ACCOUNTANTS, (FRN: 010443C) AS STATUTORY AUDITORS OF THE COMPANY TO FILL THE CASUAL VACANCY DUE TO RESIGNATION OF EXISTING STATUTORY AUDITORS.

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 139(8) of the Companies Act, 2013 read with the applicable Rules of the Companies (Audit and Auditors) Rules, 2014, as amended from time to time, and all other applicable provisions, if any, (including any statutory modification(s) or re-enactment thereof, for the time being in force) and upon recommendation of the Audit Committee and Board of Directors, **M/S NAHAR V AND COMPANY, CHARTERED ACCOUNTANTS, (FRN: 010443C),** be and are hereby appointed as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of **M/s N G M K S & Associates**, Chartered Accountants (Firm Registration No. 024492N).

"**RESOLVED FURTHER THAT** M/S Nahar V And Company, Chartered Accountants, (FRN: 010443C) be and are hereby appointed as Statutory Auditors of the Company from this Annual General Meeting and that they shall hold the office of the Statutory Auditors of the Company upto ensuing Annual General Meeting to be held in 2025-2026, at a remuneration as may be mutually agreed , between the Board of Directors and M/S Nahar V And Company, plus applicable taxes, out-of-pocket expenses, travelling and other expenses, in connection with the work of audit to be carried out by them."

"**RESOLVED FURTHER THAT** any of the director or the Company Secretary of the Company, be and is hereby authorized to file the requisite e-forms with the Registrar of Companies & to do all the acts, deeds, matters and things which are necessary to give effect to the aforesaid resolution"

ITEM NO. 5: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MR. RAHUL SAWHNEY, THE MANAGING DIRECTOR OF THE COMPANY

To consider, and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 197, 198 read with Part I and Section I of Part II of Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification or re-enactment thereof), applicable clauses of the Articles of Association of the Company and recommendation of the Nomination and Remuneration Committee and Audit Committee, the consent of members of the company be and is here by accorded for payment of remuneration to Mr. Rahul Sawhney (DIN: 07635427), Managing Director of the Company on the terms and conditions including remuneration as mentioned below:

a. Mr. Rahul Sawhney (DIN: 07635427), Managing Director

1.Remuneration by way of Salary, perquisite and allowances not exceeding Rs. 8,33,300/- per month during his tenure.

2.Reimbursement of medical expenses incurred in India or abroad including hospitalisation, nursing home and surgical charges for himself and family subject to ceiling of one-month salary in a year.

3. Reimbursements of travelling expenses with family to anywhere in India or abroad as per rules of the Company.

4.Car, Telephone, Cell Phone, PC shall be provided and their maintenance and running expenses shall be met by the Company. The use of above at residence for official purpose shall not be treated as perquisites.

PERQUISITES: In addition to salary he shall be entitled to perquisites and allowances like HRA, medical reimbursement, travelling allowances, club fees and other payments in the nature of perquisites and allowances as agreed by the Board of Directors, subject to overall ceiling of remuneration stipulated in sections 2(78) and 197 read with Schedule V of the Act.

FURTHER RESOLVED THAT in the event of loss or inadequacy of profits in any financial year during the aforesaid period, the Company will pay Mr. Rahul Sawhney (DIN: 07635427), remuneration and perquisites not exceeding the ceiling laid down in Schedule V to the Companies Act, 2013, as may be decided by the Board of Directors.

FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to accept such modification in the terms and conditions, which the Central Government may direct, if so required, and as may be acceptable to the Company and Mr. Rahul Sawhney.

FURTHER RESOLVED THAT, Board of Directors of the Company be and is hereby authorized severally to do all such acts, deeds, matters and things as may be considered necessary or desirable to give effect to this resolution and matters incidental thereto."

ITEM NO. 6: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MRS. MEGHA CHAWLA, THE EXECUTIVE DIRECTOR OF THE COMPANY

To consider, and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 197, 198 read with Part I and Section I of Part II of Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification or re-enactment thereof), applicable clauses of the Articles of Association of the Company and recommendation of the Nomination and Remuneration Committee and Audit Committee, the consent of members of the company be and is here by accorded for payment of remuneration to Mrs. Megha Chawla (DIN: 09473673), Executive Director of the Company on the terms and conditions including remuneration as mentioned below:

a. Mrs. Megha Chawla (DIN: 09473673), Executive Director

1. Remuneration by way of Salary, perquisite and allowances not exceeding Rs. 4,16,000/- per month during his tenure.

2.Reimbursement of medical expenses incurred in India or abroad including hospitalisation, nursing home and surgical charges for himself and family subject to ceiling of one-month salary in a year.

3. Reimbursements of travelling expenses with family to anywhere in India or abroad as per rules of the Company.

4.Car, Telephone, Cell Phone, PC shall be provided and their maintenance and running expenses shall be met by the Company. The use of above at residence for official purpose shall not be treated as perquisites.

PERQUISITES: In addition to salary he shall be entitled to perquisites and allowances like HRA, medical reimbursement, travelling allowances, club fees and other payments in the nature of perquisites and allowances as agreed by the Board of Directors, subject to overall ceiling of remuneration stipulated in sections 2(78) and 197 read with Schedule V of the Act.

FURTHER RESOLVED THAT in the event of loss or inadequacy of profits in any financial year during the aforesaid period, the Company will pay Mrs. Megha Chawla (DIN: 09473673), remuneration and perquisites not exceeding the ceiling laid down in Schedule V to the Companies Act, 2013, as may be decided by the Board of Directors.

FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to accept such modification in the terms and conditions, which the Central Government may direct, if so required, and as may be acceptable to the Company and Mrs. Megha Chawla.

FURTHER RESOLVED THAT, Board of Directors of the Company be and is hereby authorized severally to do all such acts, deeds, matters and things as may be considered necessary or desirable to give effect to this resolution and matters incidental thereto."

ITEM NO. 7: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MRS. BINDU SAWHNEY, THE NON-EXECUTIVE DIRECTOR OF THE COMPANY

To consider, and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 197, 198 read with Part I and Section I of Part II of Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification or re-enactment thereof), applicable clauses of the Articles of Association of the Company and recommendation of the Nomination and Remuneration Committee and Audit Committee, the consent of members of the company be and is here by accorded for payment of remuneration to Mrs. Bindu Sawhney (DIN: 08060807) Non-Executive Director of the Company on the terms and conditions including remuneration as mentioned below:

a. Mrs. Bindu Sawhney (DIN: 08060807), Non-Executive Director

1. Remuneration by way of Salary, perquisite and allowances not exceeding Rs. 4,16,000/- per month during his tenure.

2.Reimbursement of medical expenses incurred in India or abroad including hospitalisation, nursing home and surgical charges for himself and family subject to ceiling of one-month salary in a year.

3. Reimbursements of travelling expenses with family to anywhere in India or abroad as per rules of the Company.

4.Car, Telephone, Cell Phone, PC shall be provided and their maintenance and running expenses shall be met by the Company. The use of above at residence for official purpose shall not be treated as perquisites.

PERQUISITES: In addition to salary he shall be entitled to perquisites and allowances like HRA, medical reimbursement, travelling allowances, club fees and other payments in the nature of perquisites and allowances as agreed by the Board of Directors, subject to overall ceiling of remuneration stipulated in sections 2(78) and 197 read with Schedule V of the Act.

FURTHER RESOLVED THAT in the event of loss or inadequacy of profits in any financial year during the aforesaid period, the Company will pay Mrs. Bindu Sawhney (DIN: 08060807), remuneration and perquisites not exceeding the ceiling laid down in Schedule V to the Companies Act, 2013, as may be decided by the Board of Directors.

FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to accept such modification in the terms and conditions, which the Central Government may direct, if so required, and as may be acceptable to the Company and Mrs. Bindu Sawhney.

FURTHER RESOLVED THAT, Board of Directors of the Company be and is hereby authorized severally to do all such acts, deeds, matters and things as may be considered necessary or desirable to give effect to this resolution and matters incidental thereto."

By order of the Board of Directors
For **Resourceful Automobile Limited**

Sd/-
Rahul Sawhney
(Managing Director)
DIN: 07635427

Place: Delhi
Dated: 17/07/2026

NOTES:

1. Since this AGM is being held through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporate are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

2. Corporate members intending to attend/vote at AGM through VC / OAVM by their respective authorized representative(s) pursuant to section 113 of the Companies Act, 2013 to are requested to send their authorizations/ resolutions/ power of attorney to the Scrutinizer by e-mail on cssumitbajaj@gmail.com with a copy marked to sivaram@cameoindia.com at the Annual General Meeting of the Company.

3. The relevant details, pursuant to 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this AGM as a part of this notice.

A. General instructions for accessing and participating in the 9th AGM through VC/OAVM facility and voting through electronic means including remote e-Voting:

1. The Ministry of Corporate Affairs ("MCA") inter-alia vide its General Circular Nos. 14/ 2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 (collectively referred to as "MCA Circulars") has permitted the holding of the annual general meeting through Video Conferencing ("VC") or through other audio- visual means ("OAVM"), without the physical presence of the Members at a common venue.

   In compliance with the provisions of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and MCA Circulars, the 9th Annual General Meeting ("Meeting" or "AGM") of the Company is being held through VC / OAVM on Tuesday, 11th August, 2026, at 12:30 P.M. (IST).The proceedings of the AGM are deemed to be conducted at the Registered Office of the Company situated at K-24, Upper Ground, Kh No. 107/10 Main Road, Raja Puri, West Delhi, New Delhi- 110059.

2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA circulars through VC or OAVM, the requirement of physical attendance of members has been dispensed with.

   Accordingly, in terms of the MCA circulars, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and MCA General Circulars dated April 08, 2020; April 13, 2020; May 05, 2020; December 28, 2022; May

05, 2022; September 25, 2023; and General Circular No. 09/2024 dated September 19, 2024 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, **the Company has entered into an agreement with Central Depository Services (India) Limited** for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Central Depository Services (India) Limited. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.**

6. In line with the Ministry of Corporate Affairs (MCA) Circular No General Circular No. 09/2024 dated September 19, 2024, (including General Circular No. 17/2020 dated April 13, 2020), 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.sawhneyauto.com The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of Central Depository Services (India) Limited (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.cdslindia.com.

7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

8. Listing Regulations has mandated that for making dividend payments, companies whose securities are listed on the stock exchanges shall use electronic clearing services (local, regional or national), direct credit, real time gross settlement, national electronic funds transfer etc. The companies and the registrar and share transfer agents are required to seek relevant bank details of shareholders from depositories/ investors for making payment of dividends in electronic mode. It is also mandatory to print the bank details on the physical instrument if the payment is made in physical mode. Accordingly, shareholders are requested to provide or update (as the case may be) their bank details with the respective depository participant for the shares held in dematerialized form and with the registrar and share transfer agent in respect of shares held in

physical form. For further details about registration process, please contact your depository/ RTA of the Company.

9. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their DPs with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company's RTA. You are also requested to update your Bank details by writing to the Company's RTA.

10. The Register of Directors and Key Managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and other documents referred to in the Notice and explanatory statement, will be available electronically for inspection via a secured platform without any fee by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to cs@sawhneyauto.com

11. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

12. Members holding shares in single name in physical form are advised to make nomination in respect of their shareholding in the Company and for cancellation and variation of nomination in Form SH- 13 and SH-14, respectively, the same forms can be obtained from the Registrar and Transfer Agent of the Company.

13. Members who are holding physical shares in identical order of names in more than one folio are requested to send to the Company's Share Transfer Agent the details of such folios together with the share certificates for consolidating their holding in one folio.

14. Non-Resident Indian members are requested to inform RTA / respective DPs, immediately of:
    a) Change in their residential status on return to India for permanent settlement.
    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

15. The Board of Directors of the Company has appointed **Mr. Sumit Bajaj, proprietor of M/s Sumit Bajaj & Associates** (Practicing Company Secretaries) as Scrutinizer to scrutinize the e-voting during the AGM and remote e-voting process in a fair and transparent manner.

16. The Register of Members and Share Transfer Books will remain closed from **05th August, 2026 to 11th August, 2026 (both days inclusive)** for the purpose of Annual General Meeting. Any person, who acquires shares of the Company and become Member of the Company after dispatch of the Notice and holding shares as on the cut-off date i.e. Saturday, 04th August, 2026 may follow the same instructions as mentioned above for e-voting.

17. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting and shall within 48 hours of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

18. The results along with Scrutinizer's Report, shall be displayed at the Registered Office of the Company and placed on the Company's website at www.sawhneyauto.com and the website of Central Depository Services (India) Limited immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchange where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favor of the resolutions.

19. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

20. Shareholders can send their queries/complaints, if any, on an exclusive designated e-mail id: cs@sawhneyauto.com The shareholders are requested to send their queries, if any, on Annual Report, to the Company Secretary, not less than 7 days before the date of meeting, so that the requisite information/ explanations can be provided in time.

21. Members may address all the correspondences relating to change of address, share transfer, transmission, nomination etc. to the RTA at the below mentioned addresses:

    Cameo Corporate Services Limited
    Regd. Office: **Subramanian Building, 1,**
    Club House Road, Chennai-600 002
    Phone: **28460390 (5 Lines), 40020700**
    E-mail: c**ameo@cameoindia.com**
    Website: www.cameoindia.com
    SEBI Registration Number: **INR000003753**

22. **Updation of Permanent Account Number (PAN)/ Bank Account Details of Members:**
    The Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 has mandated registration of PAN and Bank Account Details for all security holders. Members holding Shares in physical for are therefore, requested to submit their PAN and Bank Account details to Share Transfer Agent of the Company along with self-attested copy of PAN and original cancelled cheque. The original cancelled cheque should bear the name of the Member. In the alternative Members are requested to submit a copy of Bank passbook/statement attested by the bank. Members holding shares in demat form are requested to submit the aforesaid information to their respective Depository Participant.

23. **Updation of Member's Details:**

    The format of the Register of Members prescribed by the Ministry of Corporate Affairs under the Companies Act, 2013 requires the Company / Share Registrars and Transfer Agents to record additional details of members, including their PAN details, email address, bank details for payment of dividend etc. A form for compiling the additional details is appended in this Notice.

Members holding shares in physical form are requested to submit the filled in form to the Company or its Share Registrars and Transfer Agents. Members holding shares in electronic form are requested to submit the details to their respective Depository Participants.

B. CDSL e-Voting System – For Remote e-voting

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1 **:** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **Saturday, 08th August, 2026 at 09:00 A.M. and ends on Monday, 10th August, 2026 at 05:00 P.M.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **04th August, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above-said SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon

	"Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at the email address viz; cssumitbajaj@gmail.com and to the Company at the email address viz; cs@sawhneyauto.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

C. CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.sawhneyauto.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**

3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

By order of the Board of Directors
For **Resourceful Automobile Limited**

Place: Delhi
Dated: 17/07/2026

Sd/-
Rahul Sawhney
(Managing Director)
DIN: 07635427

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

STATEMENT PURSUANT TO REGULATION 36(5) OF SEBI LISTING REGULATIONS

Item No.3 and 4: Appointment of M/S Nahar V and Company, Chartered Accountants, (FRN: 010443C) as Statutory Auditors of the Company to fill the casual vacancy caused due to resignation of existing Statutory Auditors

M/s. N G M K S & Associates, Chartered Accountants, (FRN: 024492N) were appointed as the statutory auditors of the company for the Financial Year 2025-26 w.e.f. 8th October by the Board of Director, and duly been approved at the Extra Ordinary General Meeting (EGM) dated 8th January, 2026

for appointment till the conclusion of ensuing Annual General Meeting.

The office of the Statutory Auditors of the Company, M/s N G M K S & Associates, Chartered Accountants (Firm Registration No. 024492N), became vacant due to their resignation with effect from 11th May, 2026. This resignation has caused a casual vacancy in the office of the Statutory Auditors as contemplated under Section 139(8) of the Companies Act, 2013. Therefore, to fill the casual vacancy the audit committee recommended the profile of M/S Nahar V and Company, Chartered Accountants, (FRN: 010443C), to appoint as the Statutory Auditor of the company.

The Board of directors of the company, on the recommendation of the Audit Committee, recommended for the approval of the members, the appointment of M/s. Nahar V and Company (FRN: 010443C) as Statutory Auditors of the Company for a period of five years from the conclusion of this 9st AGM till the conclusion of the 14th AGM of the Company, at a remuneration mutually decided by the Board of Directors and Auditor and reimbursement of out of pocket expenses to conduct the Audit for the financial year 2025-26. The remuneration for the subsequent year(s) of their term shall be determined based on the recommendation of the Audit Committee and as mutually agreed between the Board of Directors of the Company and the Statutory Auditors.

M/s. Nahar V and Company (FRN: 010443C), is a firm of Chartered Accountants in Ratlam, Madhya Pradesh, India. M/s. Nahar V and Company provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clients operate. The Company has obtained a certificate from the auditors of the Company that they meet the criteria of independence, eligibility and qualification as prescribed in section 141 of the Act. As required under the SEBI Listing Regulations, M/s. Nahar V and Company, has confirmed that they hold a valid certificate issued by the Peer Review Board of ICAI.

None of the directors and key managerial personnel or their relatives are interested financially or otherwise in the resolution as set out in item no. 4 of this notice.

The Board recommends the resolution set out at Item No. 4 of the Notice for approval by the Members by way of an **Ordinary Resolution**.

ITEM NO.5: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MR. RAHUL SAWHNEY, THE MANAGING DIRECTOR OF THE COMPANY

The Board of Directors of the Company, at its meeting held on 17th July, 2026 based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders, approved the payment of remuneration to Mr. Rahul Sawhney, Managing Director of the Company, form 11th August, 2026 as per the terms and conditions set out in the agreement entered into between the Company and Mr. Rahul Sawhney.

Mr. Rahul Sawhney was appointed as the Director of the Company with effect from 21/02/2018. Considering Mr. Rahul Sawhney's qualifications, experience, and the responsibilities undertaken by him, the Board proposes the following remuneration structure:

Basic Salary, Perquisites and Allowances: ₹8,33,300 per month

Performance Bonus / Incentives: As may be determined by the Board based on performance

Other benefits: Contribution to provident fund, gratuity, and other retirement benefits as per applicable rules

In the event of inadequacy or absence of profits in any financial year, the above remuneration shall be paid as minimum remuneration, subject to the provisions of Schedule V of the Companies Act, 2013.

The Board recommends the resolution for approval of the shareholders by a Special Resolution.

Details as required under Secretarial Standard-2 (SS-2):

Name	Mr. Rahul Sawhney
DIN	07635427
Designation	Managing Director
Date of first appointment	21.02.2018
Profile and experience	Mr. Rahul Sawhney has done a foundation in Bachelors in Business Administration from IITM University, New Delhi and overall 7 years of industrial experience he is a visionary leader with a proven track record of success. Mr. Rahul Sawhney possesses in-depth knowledge of market trends and consumer preferences. As the Promoter of Resourceful Automobile Limited, Mr. Rahul Sawhney plays a pivotal role by Identifying market opportunities and conceptualizing the Motorbike showroom business model, Forging strategic partnerships with leading motorbike manufacturers for securing exclusive dealership agreements and Overseeing the establishment and expansion of showrooms in strategic locations.
Remuneration last drawn	NIL
Number of Board Meetings attended during the year	**5**

Shareholding in the Company	12,11,947

Except Mr. Rahul Sawhney and his relatives (to the extent of their shareholding or interest, if any), none of the other Directors and Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM 6: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MRS. MEGHA CHAWLA, THE EXECUTIVE DIRECTOR OF THE COMPANY

The Board of Directors of the Company, at its meeting held on 17th July, 2026 based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders, approved the payment of remuneration to Mrs. Megha Chawla, Executive Director of the Company, form 11th August, 2026 as per the terms and conditions set out in the agreement entered into between the Company and Mrs. Megha Chawla.

Mrs. Megha Chawla was appointed as the Executive Director of the Company with effect from 25/01/2022. Considering Mrs. Megha Chawla's qualifications, experience, and the responsibilities undertaken by her, the Board proposes the following remuneration structure:

Basic Salary, Perquisites and Allowances:: ₹4,16,000 per month

Performance Bonus / Incentives: As may be determined by the Board based on performance

Other benefits: Contribution to provident fund, gratuity, and other retirement benefits as per applicable rules

In the event of inadequacy or absence of profits in any financial year, the above remuneration shall be paid as minimum remuneration, subject to the provisions of Schedule V of the Companies Act, 2013.

The Board recommends the resolution for approval of the shareholders by a Special Resolution.

Details as required under Secretarial Standard-2 (SS-2):

Name	Mrs. Megha Chawla
DIN	09473673
Designation	Executive Director
Date of first appointment	25.01.2022
Profile and experience	Mrs. Megha Chawla is a seasoned professional with an extensive background in human resources and administrative management. Holding B.Ed from Guru Gobind Singh Indraprastha University she has dedicated 4 years to fostering organizational growth through effective leadership and strategic people management. With a career spanning 4 years, Mrs. Megha Chawla has demonstrated proficiency in handling diverse HR and administrative responsibilities in Automobile sector.
Remuneration last drawn	NIL
Number of Board Meetings attended during the year	**5**

Shareholding in the Company	2

Except Mrs. Megha Chawla and her relatives (to the extent of their shareholding or interest, if any), none of the other Directors and Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM 7: TO CONSIDER AND APPROVE REMUNERATION EXCEEDING THE LIMITS SPECIFIED UNDER SECTION 197 OF MRS. BINDU SAWHNEY, THE NON-EXECUTIVE DIRECTOR OF THE COMPANY

The Board of Directors of the Company, at its meeting held on 17th July, 2026 based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders, approved the payment of remuneration to Mrs. Bindu Sawhney, Non-Executive Director of the Company, form 11th August, 2026 as per the terms and conditions set out in the agreement entered into between the Company and Mrs. Bindu Sawhney.

Mrs. Bindu Sawhney was appointed as the Non-Executive Director of the Company with effect from 21/02/2018. Considering Mrs. Bindu Sawhney's qualifications, experience, and the responsibilities undertaken by her, the Board proposes the following remuneration structure:

Basic Salary, Perquisites and Allowances: ₹4,16,000 per month

Performance Bonus / Incentives: As may be determined by the Board based on performance

Other benefits: Contribution to provident fund, gratuity, and other retirement benefits as per applicable rules

In the event of inadequacy or absence of profits in any financial year, the above remuneration shall be paid as minimum remuneration, subject to the provisions of Schedule V of the Companies Act, 2013.

The Board recommends the resolution for approval of the shareholders by a Special Resolution.

Details as required under Secretarial Standard-2 (SS-2):

Name	Mrs. Bindu Sawhney
DIN	08060807
Designation	Non-Executive Director
Date of first appointment	21.02.2018
Profile and experience	Mrs. Bindu Sawhney has been appointed to the Board of the Company since inception. With a distinguished career and a wealth of experience, Mrs. Bindu Sawhney is a seasoned professional. Having reached the age of 59, she brings a valuable perspective to the Board as a Non-Executive Lady Director. She holds a Degree in History Honors from the prestigious Daulat Ram College, Delhi. With a career spanning over 10 years, Mrs. Bindu Sawhney has a diverse background in the field of operations and administration. As a Non-Executive Lady Director at M/s. Resourceful

	Automobile Limited, Mrs. Bindu Sawhney contributes to the board with: Providing valuable insights and contributing to strategic decision-making. Ensuring adherence to corporate governance standards and regulatory compliance. Fostering positive relations with stakeholders, shareholders, and the community. Championing diversity and inclusion initiatives within the organization.
Remuneration last drawn	NIL
Number of Board Meetings attended during the year	**5**
Shareholding in the Company	2

Except Mrs. Megha Chawla and her relatives (to the extent of their shareholding or interest, if any), none of the other Directors and Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

By order of the Board of Directors
For **Resourceful Automobile Limited**

Sd/-
Rahul Sawhney
(Managing Director)
DIN: 07635427

Place: Delhi
Dated: 17/07/2026

Annexure-I

Item No. 2.

Details of Director seeking Appointment / Re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name	**Mrs. Bindu Sawhney**
Directors Identification Number(DIN)	08060807
Date of Birth (age)	31 August 1964
Date of first appointment on the Board of the Company	21/02/2018
Shareholding in Resourceful Automobile Limited as on 31st March 2025	4,19,188
List of Directorship held in other companies	2
Membership/ Chairmanship in Committees	2
Relationship with other directors interse	Mrs. Bindu Sawhney is the Mother of Mr. Rahul Sawhney and Mother in law of Mrs. Megha Chawla.
Brief Resume	Mrs. Bindu Sawhney is involved in acquisition of new clients and building long standing relationship with existing clients of the Company. He is having good experience in Developing and executing company's business strategy. He has vast Experience in directing and controlling the business operations, manage and report on the effective implementation of a marketing strategy to maintain market relevance and promote products and services to increase sales.
Terms & Conditions of re-appointment including remuneration payable	Re-appointment as Director of the company, Liable to be retire by rotation.
Number of Meetings of Board attended during the year	5
Listed entities from which resigned in the past Three years	Nil

DIRECTORS' REPORT

To
The Members of
Resourceful Automobile Limited
Dear Members,
Your Directors are pleased to present their 9th (Ninth) Directors Report of the Company together with the audited financial statements for the Financial Year ended on March 31, 2026.

The performance highlights and summarized financial results of the Company are given below:

1. FINANCIAL HIGHLIGHTS

(Rs in Lakhs, unless stated otherwise)

Particulars	Year Ended 31.03.2026 (Rs. in Lakhs)	Year Ended 31.03.2025 (Rs. in Lakhs)
Revenue From Operations	2,625.91	2099.86
Other Income	62.44	64.09
Total Income	**2,688.35**	**2163.95**
Less: Total Expenses	**2,485.56**	**1994.15**
Profit Before Tax & Extraordinary Item	**202.79**	**169.80**
Less: Extraordinary Item	-	-
Profit Before Tax	**202.79**	**169.80**
Less: Current Tax	51.04	43.82
Less: Deferred tax Liability (Asset)	0.74	(0.71)
Profit after Tax	**151.01**	**126.69**
Earnings per Share (Basic) in Rs.	5.69	4.77
Earnings per Share (Diluted) in Rs.	5.69	5.65

2. STATE OF COMPANY AFFAIRS AND FUTURE OUTLOOK:

Company is engaged in the business of dealership and sales of bikes and other related services etc.

Our Company is actively involved in the dealership of two-wheeler bike of Yamaha, operating under the showroom name "Sawhney Automobile". Specializing in the sales and servicing of motorcycles and scooters, with quality products and exceptional customer service, making it a trusted destination for motorcycle enthusiasts.

The mission of the company is to offer a diverse range of high-quality motorcycles, exceptional service, and fostering a community that celebrates the spirit of freedom and exploration on two wheels. The company is committed to innovation, integrity, and customer satisfaction, and it strive to be the premier destination for every rider's journey. The vision of the company is to set industry standards, cultivate a vibrant rider community, and leave a legacy of excellence that resonates with the spirit of the open road.

During the aforesaid period, the revenues from operations stood at Rs 2,625.91/- Lakhs. Further, the Company had incurred total expenses of Rs. 2,485.56/- Lakhs.

The Board of Directors of your Company is optimistic about the future prospects of the Company. Your directors are of the view that the Company will have a progressive growth in the subsequent financial years and are hopeful for the bright future prospects.

3. DIVIDEND

With a view to conserve and save the resources for future prospects of the Company, the Directors have not declared any dividend for the financial year 2025-26.

4. TRANSFER TO GENERAL RESERVE

The Board of Directors has decided to retain the entire amount of profit in the profit and loss account. Accordingly, the Company has not transferred any amount to the 'Reserves' for the year ended March 31, 2026.

5. CHANGE IN NATURE OF BUSINESS:

The Company has not changed its business activities or objects during the year under review and continues to carry on the same line of business in accordance with its Main Objects.

During the year under review, the Company expanded its operations by inaugurating a new showroom on **July 17, 2025**, located at:

A-27 & A-28, Ganesh Nagar Market, Tilak Nagar, Main Najafgarh Road, Opposite Metro Pillar No. 536, New Delhi – 110018.

6. SHARE CAPITAL:

During the year under review the Company has not made changes in the share capital and the details of the same are as mentioned below:

A. Authorized Capital:

The Authorised share capital of the Company is Rs. 12,00,00,000/- (Rupees Twelve Crores Only) divided into 1,20,00,000 (One Crore Twenty Lakhs) Equity Shares of Face Value of Re. 10/- (Rupee One Only) each as on 31st March, 2026

B. Issued, Subscribed & Paid-Up Capital:

The Paid-Up Capital of the Company is Rs. 2,65,59,450/- (Rupees Two Crores Sixty Five Lakhs Fifty Nine Thousands Four Hundred Fifty Only) divided into 26,55,945 (Twenty Six Lakhs Fifty Five Thousand Nine Hundred Forty Five) Equity Shares of Face Value of Re. 10/- (Rupee One Only) each as on 31st March, 2026.

7. DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR

During the reporting period, the Company does not have any Subsidiary, Joint Ventures or Associate Companies:

8. DEMATERIALIZATION OF SHARES

The Company has connectivity with NSDL & CDSL for dematerialization of its equity shares. The ISIN No **INE0SK201011** has been allotted for the company. Therefore, the investors may keep their shareholding in the electronic mode with their depository Participant 100% of the Company's paid-up Share Capital is in dematerialized form as on 31st March, 2026.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Following are the details of Directors and Key Managerial Personnel (KMP) of the Company as on 31st March, 2026:

DIN	Name of the Director/KMP	Designation	Date of Appointment	Date of Resignation
07635427	Mr. Rahul Sawhney	Managing Director	21/02/2018	-
08060807	Mrs. Bindu Sawhney	Non-Executive Director	21/02/2018	-
09473673	Mrs. Megha Chawla	Executive Director	25/01/2022	-
11085641	Mrs. Punita Gupta	Independent Director	30/05/2025	-
10438389	Mr. Dinesh Dilip Durgani	Independent Director	26/12/2023	-
-	Mr. Vikas Bhatia	Chief Financial Officer (CFO)	06/12/2024	
-	Ms. Shilpi Shukla	Company Secretary and Compliance Officer	24/01/2025	

Changes in the Board Composition and Key Managerial Persons:

- Mrs. Manju Verma (DIN: 10438187) has resigned as the Director of the Company in the category of Independent Director w.e.f. 30th May, 2025.
- Mrs. Punita Gupta (DIN: 11085641) has been appointed as the Director of the Company in the category of Independent Director w.e.f. 30th May, 2025.

The composition of Board complies with the requirements of the Companies Act, 2013 ("Act").
Further, in pursuance of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company is exempted from the requirement of having composition of Board as per Regulation 17 of Listing Regulations.

None of the Directors of the Company is serving as a Whole-Time Director in any other Listed Company and the number of their directorship is within the limits laid down under Section 165 of the Companies Act, 2013.

Retirement by Rotation:

Mrs. Bindu Sawhney (DIN: 08060807), Executive Director of the Company, who retires by rotation in accordance with the provisions of Section 152 of the Companies Act, 2013 at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment. The detailed profile of Mrs. Bindu Sawhney has been included in the Notice convening the ensuing AGM.

The Company has received consent in writing to act as directors in Form DIR-2 and intimation in Form DIR-8 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014, to the effect that they are not disqualified under section (2) of section 164 of the Companies Act, 2013. The Board considers that his association would be immense benefit to the Company and it is desirable to avail his services as Directors. Accordingly, the Board recommends the resolution related to appointment of above directors for the approval of shareholders of the company.

Key Managerial Personnel (KMP)

Sr. No.	Name of the KMP	Designation	Date of Resignation
1.	Mr. Rahul Sawhney	Managing Director	-
2.	Mr. Vikas Bhatia	Chief Financial Officer (CFO)	-
3.	Ms. Shilpi Shukla	Company Secretary and Compliance Officer	-

10. BOARD MEETINGS DURING THE YEAR

The Board of the Company regularly meets to discuss various Business opportunities. Additional Board meetings are convened, as and when required to discuss and decide on various business policies, strategies and other businesses.

During the year under review, Board of Directors of the Company duly met 8 (Eight) times and in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

The dates of the Board Meeting held during the year review is as mentioned hereunder: 30th May, 2025, 17th July, 2025, 05th September, 2025, 30th May, 2025, 08th October, 2025, 17th December, 2025, 19th November, 2025 and 20st February, 2026.

The details of attendance of each director at the Board meetings are as given below:

Name of Director	Date of Original Appointment	Date of Cessation	Number of Board Meetings eligible to attend	Number of Board Meetings attended
Rahul sawhney	21/02/2018	-	06	06
Megha chawla	25/01/2022	-	06	06
Bindu sawhney	21/02/2018	-	06	06
Dinesh dilip durgani	26/12/2023	-	06	06
Mrs. Punita Gupta	30/05/2025	-	05	05

The gap between two consecutive meetings was not more than one hundred and twenty days as provided in Section 173 of the Act.

11. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions contained in Section 134 (5) of the Companies Act, 2013, Your Directors, confirm that:

i) In the preparation of the annual accounts for the financial year ended on March 31, 2026 the applicable Indian Accounting Standards have been followed and there are no material departures from the same;

ii) The selected accounting policies were applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for that period.

iii) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

iv) The annual accounts have been prepared on a 'going concern' basis.

v) The Internal financial controls have been laid by the Directors to be followed by the Company and such financial controls are adequate and were operating effectively.

vi) Proper systems had been devised in compliance with the provision of the all applicable laws and such systems were adequate and operating effectively.

12. EXTRACT OF ANNUAL RETURN

In accordance with the provisions of Companies (Amendment) Act, 2017, read with Section 134(3) of the Companies Act, 2013, the Annual Return, as on March 31, 2026 under Section 92 (3) of the Companies Act, 2013, is hosted on the website of the Company at www.sawhneyauto.com.

13. CORPORATE GOVERNANCE REPORT:

Our Company, Resourceful Automobile Limited has listed its specified securities on SME Platform of BSE Limited which falls under the ambit of exemption provided to SME listed companies, therefore the compliance with the Corporate Governance provision specified in the applicable Regulation shall not be applicable to the Company.

14. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the Financial Year 2025-26 as required under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed to this Report as **Annexure - I**.

15. SEPARATE MEETING OF INDEPENDENT DIRETORS

Independent Directors of the Company held their Separate meeting under Regulation 25(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV of Companies Act, 2013 on Thursday, 15th January, 2026 at Corporate office of the Company (cum video conferencing) at K-24, Upper Ground, KH No. 107/10 Main Road, Raja Puri, New Delhi, -110059 to evaluate their performance.

16. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

During the year under consideration, Statutory Auditor and Secretarial Auditor have not reported any instances of frauds committed in the Company under section 143(12) of the Companies Act, 2013.

17. INDEPENDENT DIRECTORS DECLARATION

The Company has received the Declaration of Independence from its Independent Directors i.e. Dinesh Dilip Durgani (DIN: 10438389) and Punita Gupta (DIN: 11085641) confirming that they meet the criteria of independence as provided in section 149(6) of the Companies Act, 2013 read with Regulations 16 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and that they are not disqualified from continuing their appointment as Independent Director.

During the year under review the non-executive directors of the company had no Pecuniary relationship or transactions with the Company other than sitting fees, commission, if any and reimbursement of expenses incurred for the purpose of attending the meetings of the board or committees of the company.

The Company has received requisite annual declarations/confirmations from all the aforesaid Independent Directors. The Board of Directors of the Company is of the view that Independent Directors fulfil the criteria of independence and they are independent from the management of the Company.

The Company has noted that the names of all Independent Directors have been included in the data bank maintained with the Indian Institute of Corporate Affairs, Manesar ('IICA'). Accordingly, all the Independent Directors of the Company have registered themselves with IICA for the said purpose. In terms of Section 150 of the Act read with the Companies (Appointment & Qualification of Directors) Rules, 2014, as amended thereof.

18. DISCLOSURE ON THE NOMINATION AND REMUNERATION POLICY OF THE COMPANY PURSUANT TO SECTION 134(3) (e) AND SECTION 178 (3)

The Company's Policy on Director's appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters as provided under Section 178(3) of the Companies Act, 2013 can be accessed on the Company's website at www.sawhneyauto.com.

The Objective of the Policy is to ensure that

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks and
- Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

19. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM:

Pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has formulated a 'Whistle Blower Policy' for the Directors and Employees to report genuine concerns or grievances about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct and provides safeguard against victimization of director or employees or any other person who avail the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The same is also uploaded on the website of the Company at www.sawhneyauto.com.

During the year under review, no complaints have been received by the Company from any whistle blower.

20. PERFORMANCE EVALUATION:

The Board of Directors have carried out an annual evaluation of its own performance, Board committees and individual directors pursuant to the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

21. HUMAN RESOURCES:

The Management has a healthy relationship with the officers and the Employee.

22. AUDITOR AND AUDITOR'S REPORT:

Statutory Auditor

M/s NYS & Co., Chartered Accountants, (Firm Registration No. 017007N), Statutory Auditors of the Company, tendered their resignation from the office of Statutory Auditors with effect from **10 October, 2026**, resulting in a casual vacancy in the office of the Statutory Auditors. Pursuant to the provisions of Section 139(8) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, and based on the recommendation of the Audit Committee and the approval of the Board of Directors, M/s **NGMKS & Associates, Chartered Accountants (Firm Registration No. 024492N),** has been appointed as the Statutory Auditors of the Company on **January 8, 2026** to fill the casual vacancy caused by the resignation of **M/s NYS & Co**. The said appointment was subsequently approved by the members of the Company at the ensuing General Meeting held on 8th January, 2026 in accordance with the applicable provisions of the Companies Act, 2013.

Further **M/s NGMKS & Associates, Chartered Accountants (Firm Registration No. 024492N)** Statutory Auditors of the Company, tendered their resignation from the office of Statutory Auditors with effect from **11 May, 2026.**

Pursuant to the provisions of Section 139(8) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, and based on the recommendation of the Audit Committee and the approval of the Board of Directors, M/s **Nahar V & Company, Chartered Accountants (Firm Registration No. 010443C),** has been appointed as the Statutory Auditors of the Company on **May 11, 2026** to fill the casual vacancy caused by the resignation of **M/s NGMKS & Associates**.

Secretarial Auditors

In terms of the provision of the Section 204 of the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Ms. Prachi Bansal (Proprietor) M/s Prachi Bansal & Associates, Company Secretaries in practice holding Membership No. 43355 and COP No.23670, are the Secretarial Auditors of the Company pursuant to the provisions of Section 204 of the Companies Act, 2013.

The Report of the Secretarial Auditors (Form MR-3) for Financial Year ended on 31st March, 2026 is being annexed to the Report as per **Annexure A** under the board report

Internal Auditor

M/s A. Mishra & Associates was appointed as Internal Auditor of the Company for the financial year 2025-2026 on May 30th, 2025 pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Rule 13 of the Companies (Accounts) Rules, 2014.

The Report of the Internal Auditors is reviewed by the Audit Committee.

23. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE STATUTORY AUDITORS AND THE SECRETARIAL AUDITORS IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Statutory Auditors or Secretarial Auditors in their report.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Particulars of loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review; (As per the Notes to Financial Statement)

25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

None of the transactions with any of related parties were in conflict with the (AS Company's interest. Suitable disclosures as required by the Accounting Standard 18) issued by The Institute of Chartered Accountants of India (The ICAI) have been made in the notes to the Financial Statements.

All related party transactions are negotiated on an arms-length basis and are in the ordinary course of business. Therefore, the Provisions of Section 188(1) of the Companies Act, 2013 has been in compliance. Further the board of the company has given its approval to transaction with the related parties.

Pursuant to Sections 134(3), 188(1) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 the particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 in Form AOC-2 are provided under **Annexure-II** under the board report.

Related Party Transactions Policy can be accessed at www.sawhneyauto.com.

26. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

The Company does not have any manufacturing activity. Thus, the provisions related to conservation of energy and technology absorption are not applicable on the Company. However, the Company makes all efforts towards conservation of energy, protection of environment and ensuring safety.

27. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

Pursuant to the provisions of Section 134(3)(n) of the Companies Act, 2013, the Company has a structured Risk Management Policy duly approved by the Board of Directors. The Risk Management process is designed to safeguard the Company from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business of the Company. The potential risks are integrated with management process such that they receive the necessary consideration during the decision making. It has been dealt in greater detail in Management Discussion and Analysis Report annexed to this Report.

28. CORPORATE SOCIAL RESPONSIBILITY POLICY

Pursuant to the provisions of Section 135(1) of the Companies Act, 2013, the provisions related to Corporate Social Responsibility (CSR) are not applicable on companies having net worth of rupees five hundred crore or more; or turnover of rupees one thousand crore or more; or a net profit of rupees five crore or more. The present financial position of the Company does not make it mandatory for the Company to undertake CSR initiatives or to formulate CSR Policy during the Financial Year ended March 31, 2026. The Company will constitute CSR Committee, develop CSR Policy and implement the CSR initiatives whenever the same becomes applicable on the Company.

29. EVALUATION BY BOARD OF ITS OWN PERFORMANCE, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

In compliance with the provisions of the Act, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the performance evaluation was carried out as under:

Board:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the Board of Directors evaluated the performance of the Board, having regard to various criteria such as Board composition, Board processes, Board dynamics etc. The Independent Directors, at their separate meeting, also evaluated the performance of the Board as a whole based on various criteria. The Board and the Independent Directors were of the view that performance of the Board of Directors as a whole was satisfactory.

Committees of the Board:

The performance of the Audit Committee, the Nomination and Remuneration Committee, the Stakeholders Relationship Committee, the Investment Committee and was evaluated by the Board having regard to various criteria such as committee composition, committee processes, committee dynamics etc. The Board was of the view that all the committees were performing their functions satisfactorily.

Individual Directors:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the performance of each director was evaluated by the entire Board of Directors (excluding the director being evaluated) on various parameters.

Independent Directors, at their separate meeting, have evaluated the performance of Non independent Directors and the Board as a whole; and of the Chairman of the Board, taking into account the views of other Directors; and assessed the quality, quantity and timeliness of flow of information between the Company's Management and the Board that is necessary for the Board to effectively and reasonably perform their duties. The Board and the Independent Directors were of the view that performance of the all the Directors as a whole was satisfactory.

The evaluation framework for assessing the performance of the Directors includes the following broad parameters:

- Relevant expertise;
- Attendance of Directors in various meetings of the Board and its Committees;
- Effective participation in decision making process;
- Objectivity and independence;
- Level of awareness and understanding of the Company's business;
- Professional conduct of the directors in various meetings of the Board and its committees;
- Compliance with the Code of Conduct of the Company;
- Ability to act in the best interest of the Company.

30. INTERNAL FINANCIAL CONTROLS

The Company has laid proper and adequate systems of internal financial control commensurate with the size of its business and nature of its operations with regard to the following:

(i) Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization.

(ii) Systems and procedures exist to ensure that all transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for aspects and the timely preparation of reliable financial information.

(iii) Access to assets is permitted only in accordance with management's general and specific authorization. No assets of the Company are allowed to be used for personal purposes, except in accordance with terms of employment or except as specifically permitted.

(iv) The existing assets of the Company are verified/ checked at reasonable intervals and appropriate action is taken with respect to any differences, if any.

(v) Proper systems are in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

31. COMMITTEES OF BOARD

AUDIT COMMITTEE

The Audit Committee of the Board as on 31-03-2026 consist of three (3) Directors of the company i.e. Mrs. Punita Gupta, Chairperson of Audit Committee, Mr. Dinesh Dilip Durgani and Mr. Rahul Sawhney, Directors of the Company as members of the Committee. Out of these Mrs. Punita Gupta and Mr. Dinesh Dilip Durgani, are Non-Executive Independent Directors, whereas Mr. Rahul Sawhney, is Managing Director. The Audit Committee has been authorized to look after the following major functions:

i. To recommend for appointment, remuneration and terms of appointment of auditors of the company;
ii. To review and monitor the auditor's independence and performance, and effectiveness of audit process;
iii. To examine the financial statement and the auditors' report thereon;
iv. To approve or any subsequent modification of transactions of the company with related parties;
v. To conduct scrutiny of inter-corporate loans and investments;
vi. To evaluate undertakings or assets of the company, wherever it is necessary;
vii. To evaluate internal financial controls and risk management systems;
viii. To monitor the end use of funds raised through public offers and related matters.
ix. To call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and to discuss any related issues with the internal and statutory auditors and the management of the company.
x. To investigate into any matter in relation to the items specified in or referred to it by the Board and for this purpose shall have power to obtain professional advice from external sources and have full access to information contained in the records of the company.

DETAILS OF COMPOSITION, NAMES OF MEMBERS, NUMBER OF MEETINGS HELD AND ATTENDANCE OF AUDIT COMMITTEE DURING THE YEAR FROM 01ST APRIL, 2025 TO 31ST MARCH, 2026

During the financial year 2025-2026 Four (4) Meetings of Audit Committee were held and attendance of Members at these meetings were as under: -

Date	Punita Gupta	Dinesh Dilip Durgani	Rahul Sawhney
30.05.2025	-	Present	Present
08.10.2025	Present	Present	Present
19.11.2025	Present	Present	Present
17.12.2025	Present	Present	Present

32. NOMINATION AND REMUNERATION COMMITTEE

The Nomination & Remuneration Committee of the Company as on 31-03-2026 consist of three (3) Directors of the company i.e. Mrs. Punita Gupta, Chairperson of the committee, Mr. Dinesh Dipil Durgani and Mrs. Bindu Sawhney, Directors of the Company as its members. The Committee has been authorized to look after following major functions:

1. To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance.

2. To formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

3. To ensure that—

(a) the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;

(b) relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and

(c) remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

(d) The policy so framed by the said Committee shall be disclosed in Board's Report to shareholders.

33. DETAILS OF COMPOSITION, NAMES OF MEMBERS, NO. OF MEETINGS HELD AND ATTENDANCE OF NOMINATION & REMUNERATION COMMITTEE DURING THE YEAR 1ST APRIL, 2025 TO 31ST MARCH, 2026

During the financial year 2025-2026 One (3) meeting of Nomination & Remuneration Committee were held and attendance of Members at this meeting were as under:-

Date	Punit Gupta	Dinesh Dipil Durgani	Bindu Sawhney
30.05.2025	-	Present	Present
08.10.2025	Present	Present	Present
17.12.2025	Present	Present	Present

34. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee as on 31/03/2026 consist of three (3) Directors of the company, i.e. Mr. Dinesh Dilip Durgani, Chairperson of Committee, Mrs. Punita Gupta and Mrs. Bindu Sawhney Members of the Committee. Mr. Dinesh Dilip Durgani and Mrs. Punita Gupta are non-executive Independent Directors of the Company, whereas Mrs. Bindu Sawhney is the Non- Executive Director of the Company. The Committee has been authorized to review all matters connected with company's securities and redressal of shareholders/investors/securities holder's complaints.

Date	Dinesh Dilip Durgani	Punita Gupta	Bindu Sawhney
20.02.2026	Present	Present	Present

35. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 READ WITH ALLIED RULES

The Company has in place a policy for the prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act, 2013"). Internal committees have been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

During the reporting period, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Number of complaints of sexual harassment received in the year	NIL
Number of complaints disposed off during the year	NIL
Number of cases pending for more than ninety days	NIL

36. POLICY FOR PREVENTION OF INSIDER TRADING:

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 came into effect from May 9, 2023 to put in place a framework for prohibition of insider trading in securities and to strengthen the legal framework thereof. Pursuant to Regulation 8 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated and adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code of Fair Disclosure") of the Company. The Code of Fair Disclosure is available on the website of the Company www.sawhneyauto.com.

Further, pursuant to Regulation 9 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated and adopted the Code of Conduct for Prevention of Insider Trading. The Code lays down guidelines and procedures to be followed and disclosures to be made while dealing with the shares of the Company and cautioning them on the consequence of non-compliances. The Company Secretary has been appointed as a Compliance Officer and is responsible for monitoring adherence to the Code. The code of conduct to regulate, monitor and report trading by insiders is also available on the website of the Company www.sawhneyauto.com.

37. FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings in Foreign Currency	NIL
Expenditure in Foreign Currency	NIL

38. PARTICULARS OF EMPLOYEES PURSUANT TO THE SECTION 197 (12) OF COMPANIES ACT AND RULE 5(1), 5(2) AND 5(3) OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975, in respect of employees of the Company and Directors is furnished hereunder:

Sr. No.	PARTICULARS	REMARKS
1.	The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year.	During the financial year under review, remuneration was paid to any Director and Key Managerial Personnel's of the Company for the financial year 2025–2026 is as provided below: 1. Mr. Rahul Sawhney: Rs. 1 Crore (ManagingDirector) 2. Mrs. Megha Chawla: Rs. 1 Crore (Executive Director) 3. Mrs. Shilpa Shukla: Rs. 2.40 Lakhs
2	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	
3	The percentage increase in the median remuneration of employees in the	

	financial year.	(Company Secretary)
4	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	
5	Affirmation that the remuneration is as per the remuneration policy of the Company	
6	The number of Permanent employees on the Pay Rolls of the Company	08

Statement of Particulars of Employees pursuant to the Section 197 (12) of Companies Act and Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

a) **Details of the employees employed throughout the Financial Year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore rupees and two lakh rupees.**
   Nil

b) **Details of the employees employed for a part of the Financial Year and was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;**
   Nil

c) **If employed throughout the Financial Year or part thereof and was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the Managing Director or Whole-time Director or Manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company.**
   Nil

39. DISCLOSURE PERTAINING TO MAINTENANCE OF COST RECORD PERSUANT TO SECTION 148(1) OF THE COMPANIES ACT, 2013

The company is not required to maintain Cost Records as specified u/s 148(1) of the Companies Act, 2013 read with the applicable rules thereon for the Financial Year 2025-26. Hence the clause is not applicable to the Company.

40. COMPLIANCE WITH SECRETERIAL STANDARDS

Pursuant to Secretarial Standard issued by the Institute of Company Secretaries of India, company has complied with the applicable secretarial standard i.e. SS-1 & SS-2 (Meetings of Board of Directors & General Meetings) respectively, during the year under reporting.

41. DISCLOSURE OF RELATIONSHIP BETWEEN DIRECTOR INTER–SE

Name of Director	Designation	Relation
Mr. Rahul Sawhney	Chairman and Managing Director	Mr. Rahul Sawhney is the Son of Mrs. Bindu Sawhney and Husband of Mrs. Megha Chawla.
Mrs. Megha Chawla	Executive Director	Mrs. Megha Chawla is the Wife of Mr. Rahul Sawhney and Daughter In-Law of Mrs. Bindu Sawhney.
Mrs. Bindu Sawhney	Non-Executive Director	Mrs. Bindu Sawhney is the Mother of Mr. Rahul Sawhney and Mother In-Law of Mrs. Megha Chawla.

42. DETAILS OF APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONGWITH

THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the reporting period, no application made or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

43. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH REASONS THEREOF:

During the reporting period, no such valuation has been conducted in the financial year.

44. STATEMENT ON OTHER COMPLIANCES

Your Director's state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the reporting period:

a. Details relating to deposits covered under Chapter V of the Act.

b. ssue of equity shares with differential voting rights as to dividend, voting or otherwise;

c. Issue of shares (including sweat equity shares) to employees of the Company.

45. WEBSITE OF THE COMPANY:

Company maintains a website www.sawhneyauto.com where detailed information of the Company and specified details in terms of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been provided.

ACKNOWLEDGEMENT

Your directors wish to express their grateful appreciation for the valuable support and co-operation received from sub-brokers, business associates, vendors, bankers, financial institutions, investors, stakeholders, registrar and share transfer agent, other business affiliates and media.

The Board places on record its sincere appreciation towards the Company's valued clients for the support and confidence reposed by them in the organization and the stakeholders for their continued co-operation and support to the company and looks forward to the continuance of this supportive relationship in future.

Your directors also place on record their deep sense of appreciation for the devoted services of the employees during the year under review.

By order of the Board of Directors
For Resourceful Automobile Limited

	Sd/-	**Sd/-**
Place: Delhi	**Megha Chawla**	**Rahul Sawhney**
Dated: 17-07-2026	**Director**	**Managing Director**
	DIN: 09473673	**DIN: 07635427**

PRACHI BANSAL AND ASSOCIATES
(Company Secretaries)
9899563128
Prachi.jain2805@gmail.com

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31/03/2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Resourceful Automobile Limited
Registered Office: K-24, Upper Ground,
Kh No. 107/10 Main Road, Raja Puri,
West Delhi, New Delhi-110059

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Resourceful Automobile Limited** (hereinafter called the "Company') (CIN: L50401DL2018PLC329756). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and accordingly, expressing my opinion thereon.

Based on our inspection, verification of Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 has possibly complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the Financial Year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under.
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
(iii) The Depositories Act,1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');
a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers)
Regulations, 2011; ***Not applicable as the Company has not acquired any shares during the period under review***
b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and sweat equity) Regulations, 2021; ***(No transaction has been recorded during the Audit Period)***

e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;

f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(*Not applicable as the Company has not issued any debts security during the financial year under review)***

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(*No transaction has been recorded during the Audit Period)***

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 ***(No transaction has been recorded during the Audit Period)***

i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In respect of other laws specifically applicable to the Company, I have relied on information/records produced by the Company during the course of our audit and the reporting is limited to that extent.

In respect of Direct and Indirect Tax Laws like Income Tax Act, Goods & Service Tax Act, Excise & Custom Acts we have relied on the Reports given by the Statutory Auditor of the company.

We have also examined the compliance with the applicable clauses of the following:

1. Secretarial Standard issued by The Institute of Company Secretaries of India with respect to board and general meetings.

2. The Listing Agreement entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above;

We further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since we have relied on the Reports given by the Statutory Auditor of the company.

We further report that: -

a) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors during the financial year under review were carried out in compliance with the provisions of the Companies Act, 2013 & applicable laws. As on 31st March, 2026 the composition of the Board of Directors was as follow:

S.no.	Din	Director Name	Designation
1.	07635427	Mr. Rahul Sawhney	Managing Director
2.	09473673	Ms. Megha chawla	Executive Director
2.	08060807	Mrs. Bindu Sawhney	Non-Executive Director
3.	11085641	Mrs. Punita Gupta	Independent Director
4.	10438389	Mr. Dinesh Dilip Durgani	Independent Director
6.	-	Mr. Vikas Bhatia	Chief Financial Officer
7.	-	Ms. Shilpi Shukla	Company Secretary

b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

c) All the Major decisions is carried through requisite majority while the dissenting members' views, if any, are captured and recorded as part of the minutes.

d) We further report that based on review of compliance mechanism established by the Company and on the basis of the compliance certificate(s) issued by the Company Secretary and taken on record by the Board of Directors at their meeting(s), we are of the opinion that the management has adequate systems and processes commensurate with its size and operations, to monitor and ensure compliance with applicable laws, rules, regulations and guidelines; and

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, We hereby certify that none of the Directors on the Board of the Company as stated as on the 31st March 2026 given to the company have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

PRACHI BANSAL AND ASSOCIATES
(Company Secretaries)
9899563128
Prachi.jain2805@gmail.com

All decisions of the Board were unanimous and the same are captured and recorded as part of the minutes.

We further report that there is NO scope to improve the systems and processes in the company and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that as informed to us, the Company has undertaken event / action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

We further report that during the audit period following events /action having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, and standards.

For & on behalf of Prachi Bansal & Associates
(Company Secretaries)
CS Prachi Bansal
ACS: 43355
CP. No. 23670

Date: 17/07/2026
Place: Faridabad
UDIN: A043355H000863042

***This report is to be read with our letter of even date which is annexed as Annexure-A forming part of an integral.**

PRACHI BANSAL AND ASSOCIATES
(Company Secretaries)
9899563128
Prachi.jain2805@gmail.com

Annexure A

To,
The Members,
Resourceful Automobile Limited
Registered Office: K-24, Upper Ground,
Kh No. 107/10 Main Road, Raja Puri,
West Delhi, New Delhi, 110059

Our report is to be read along with this letter.

I. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on this secretarial record based on our audit.

II. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial record. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

III. We have not verified the correctness and appropriateness of financial records and books of the accounts of the company.

IV. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

V. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

VI. The Secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For & on behalf of
Prachi Bansal & Associates
(Company Secretaries)

CS Prachi Bansal
ACS: 43355
CP. No. 23670

Date:17/07/2026
Place: Faridabad
UDIN: A043355H000863042

ANNEXURE-B

MANAGEMENT DISCUSSION & ANALYSIS REPORT

In compliance of Regulation 34(3) and 54(f) read with Schedule V of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find Management Discussion and Analysis Report forming part of Annual Report.

1. Overview of the Business

We "**Resourceful Automobile Limited**" is actively involved in the dealership of two-wheeler bike of Yamaha, operating under the showroom name "Sawhney Automobile". Specializing in the sales and servicing of motorcycles and scooters, with quality products and exceptional customer service, making it a trusted destination for motorcycle enthusiasts.

As an authorized dealership, we guarantee customers access to the latest models and authentic spare parts. Our dealership goes beyond sales, providing expert guidance to assist customers in selecting the right bike, arranging test rides, and offering financing options for enhanced accessibility. We take pride in our advanced service center, where skilled technicians handle routine maintenance, repairs, and ensure the availability of genuine spare parts to uphold the longevity and performance of the bikes we sell.

2. Opportunities and Strengths

A. Experienced Promoter and Management Team:

Our Promoters have industry experience and have been instrumental in the growth of our Company's sustainability. Our Promoters, Mr. Rahul Sawhney, Mrs. Bindu Sawhney and Mrs. Megha Chawla have more than a decade of experience in field of motorbike industry and have in-depth knowledge of the products and industry in which Company operate. We believe that our management team's experience and their understanding of the Business will enable us to continue to take advantage of both current and future opportunities. It is also expected to help us on addressing and mitigating various risks inherent in our business, including significant competition.

B. Locational Advantage:

We operate from our registered office at Dwarka, Delhi, which is strategically located and is well connected by roads. Further, our company deals in premium bikes and luxurious scooters which are passionate for the wealthy and HNIs of the capital of the country. Thus, the location of the site is very advantageous to the company.

C. Product Range and Quality Service:

Sawhney Automobile proudly offers a diverse range of two-wheelers, catering to various customer preferences and needs, with an unwavering commitment to quality service. Our Company has earned a commendable reputation for reliability and quantity due to its adherence to uncompromising standard of quality. The objective is to delight customers at reasonable prices. Our management team is focused on delivering quality products for all kind of premium bikes. We offer expert guidance to assist customers in selecting the perfect bike, facilitate test rides, provide accessible financing options, and ensure quality service to enhance the overall purchasing process.

D. Online Presence

Recognizing the significance of the digital realm, we diligently maintain a robust online presence. Our user-friendly website serves as an informative hub, offering details on products, promotions, and a convenient platform for online inquiries, ensuring accessibility and quality service in the digital age. Complementing this, we actively engage in a robust social media approach through platforms like Facebook, Instagram, and LinkedIn. This extends our reach and interaction with our audience, fostering a dynamic online community. Furthermore, our online advertising initiatives, including campaigns on platforms like Google Ads, amplify our digital visibility, ensuring that our brand and offerings are effectively communicated to our target audience.

3. Competition:

Our business operates within a market characterized by intense competition, with numerous unlisted players in the dealership segment. The primary determinant for clients in choosing our products is often pricing. We may encounter competition from peers who share similarities in one or more divisions of our business. The competitive landscape spans across small, regional, national, and international players, adding to the complexity of our market. Despite the challenges posed by formidable competitors, our extensive experience in the industry positions us well to deliver high-quality products, meeting the discerning demands of our customers. Notably, the industry features minimal entry barriers, potentially leading to increased competition, especially with any expansion in the capacity of existing producers. Our commitment to excellence extends beyond the point of sale, as we pride ourselves on offering exceptional after-sales service, further enhancing the overall customer experience.

4. Prospect & Outlook

The management is of the view that the future prospects of your Company are bright and the performance in the current year is expected to be very well. The committed customers of the Company are expected to place more orders, which ultimately affect the top line of the Company, positively.

Offering information on the two-wheeler industry's potential growth areas. such as new trends, technological changes, industry consolidation, and future growth sectors. predicting market trends and suggesting competitive and long-term growth plans.

5. Risks and Concerns

The Company has taken adequate preventive and precautionary measures to overcome all negative factors responsible for low trend to ensure steady growth.

6. Discussion on Financial Performance with respect to Operational Performance

The details of the financial performance of your Company are reflected in the Balance Sheet, Profit & Loss Account and other Financial Statements, appearing separately. Highlights are provided below:

(Rs. in Lakhs)

Particulars	Year Ended 31.03.2026 (Rs. in Lakhs)	Year Ended 31.03.2025 (Rs. in Lakhs)
Revenue From Operations	2625.91	2099.86
Other Income	62.44	64.09
Total Income	**2688.35**	**2163.95**
Profit Before Tax	**202.79**	**169.80**

The financial performance of your Company has been further explained in the Directors' Report of your Company for the year 2026, appearing separately.

7. Economic Outlook

The long-term fundamentals of the Indian economy continue to be strong due to rising incomes and large investments. Consumer purchasing power and demand for two-wheelers are greatly influenced by income levels, inflation rates, and interest rates. Predicting market trends and consumer behaviour requires an understanding of these economic forces.

8. Human Resources

Our work force is a critical factor in maintaining quality and safety which strengthen our competitive position and our human resource policies focus on training and retaining our employees. We identify, develop and retain our talent through an array of initiatives which include talent acquisition, learning and development, compensation and benefits, employee engagement and performance management. We train our employees on a regular basis to increase the level of operational excellence, improve productivity and maintain compliance standards on quality and safety. We believe our management policies, working environment, career development opportunities, appraisal

The employees are satisfied and having good relationship with management.

9. Cautionary Statement

Certain statements in the Management Discussion and Analysis describing your Company's views about the industry, expectations/predictions, objectives etc. may be forward looking within the meaning of applicable laws and regulations. Actual results may differ from those expressed or implied in these statements. Your Company's operations may, inter-alia, be affected by the supply and demand situations, input prices and availability, changes in Government regulations, tax laws, government or court decisions and other factors such as industry relations and economic developments etc. Investors should bear this in mind when considering the above statements.

By order of the Board of Directors
For Resourceful Automobile Limited

Place: Delhi **Dated: 17.07.2026**	**Sd/-** **Megha Chawla** **Director** **DIN: 09473673**	**Sd/-** **Rahul Sawhney** **Managing Director** **DIN: 07635427**

Annexure-II

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with Related Parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain Arms' Length Transactions under third proviso thereto:

1. Details of material contracts or arrangements or transactions not at arm's length basis: **NA**

a.	Name(s) of the related party and nature of relationship	-
b.	Nature of contracts/arrangements/transactions	-
c.	Duration of the contracts / arrangements/transactions	-
d.	Salient terms of the contracts or arrangements or transactions including the value, if any – N.A.	-
e.	Justification for entering into such contracts or arrangements or transactions	-
f.	date(s) of approval by the Board-	-
g.	Amount paid as advances, if any: N.A.	-
h.	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	-

2. Details of material contracts or arrangement or transactions at arm's length basis: **N.A.**

a.	**Name(s) of the related party and nature of relationship**	-
b.	**Nature of contracts/arrangements/transactions**	-
c.	**Duration of the contracts / arrangements/transactions**	-
d.	**Salient terms of the contracts or arrangements or transactions including the value, if any**	-
e.	**Justification for entering into such contracts or arrangements or transactions**	-
f.	**Date(s) of approval by the Board**	-
g.	**Amount paid as advances, if any:**	-
h.	**Date on which the special resolution was passed in general meeting as required under first proviso to section 188**	-

By order of the Board of Directors
For Resourceful Automobile Limited

Sd/-
Megha Chawla
Director
DIN: 09473673

Sd/-
Rahul Sawhney
Managing Director
DIN: 07635427

Place: Delhi
Dated: 17.07.2026

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
RESOURCEFUL AUTOMOBILES LIMITED
(Formerly known as Resourceful Automobiles Private Limited)

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **M/s RESOURCEFUL AUTOMOBILES LIMITED** (formerly known as Resourceful Automobiles Private Limited) **("the company')** which comprises the Balance Sheet as at March 31, 2026, the statement of Profit and Loss account and statement of cash flows for the year the ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, except to the effects of the matters described in the Paragraphs mentioned below, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and loss and statement and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) 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 Statements 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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.

We draw attention to following points which considered as Key Audit Matters-

a) *The company has not complied with the provisions of Rule 36(4) of the CGST Act.*

b) *Inventory, balance of debtors, creditors & Balance of Security Deposit reported in Financial Statements is as certified by the management.*

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our 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 our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard except as reported above.

Responsibility of Management 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, 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.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 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 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 Companies Act, 2013, we are also responsible for expressing our 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 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 statements 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 statements, including the disclosures, and whether the financial statements 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our 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 (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

   c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Account) Rules, 2014;

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure A**'. Our report expresses a unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   g) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

      1) The Company have certain pending litigations which may impact its financial position.

      2) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

      3) There was no amount which required to be transferred by the company to the Investor Education and Protection Fund.

      4) i) The management has represented that, to the best of its knowledge and belief, 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 or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate

beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate

Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (i) and (ii) contain any material misstatement.

5) The Company has neither declared nor paid any dividend during the year.

6) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) and the same has been operative for all relevant transactions recorded in the software during the year. Company have made changes in various vouchers and edit log of the same have been maintained.

3. With respect to the matter to be included in the Auditors' Report under section 197(16):

   In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For Nahar V & Company
Chartered Accountants
FRN – 010443C

CA Vishal Nahar
Proprietor
M. No. 400217
Date: 17th June 2026
UDIN: 26400217HVOPYZ7404

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of RESOURCEFUL AUTOMOBILES LIMITED (formerly known as Resourceful Automobiles Private Limited) ('the Company') as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended and as 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 (the 'Guidance Note'). 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our 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 auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

<u>Opinion</u>

According to the information and explanations given to us and based on our audit, material weakness has been identified as at 31st March, 2026 relating to Financial Controls over Financial Reporting.

a) The management of the Company needs to improve the overall internal financial controls system over financial reporting after taking into account risk assessment, which is one of the essential components of Internal Control, with regard to the potential for fraud when performing risk assessment.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on timely basis.

<u>Opinion</u>

In our opinion, except for the effects/ possible effects of the material weaknesses describe above on the achievement of the objective of the control criteria, to the best of our information and according to the explanations given to us, 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 March 31, 2026, 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.

For Nahar V & Company
Chartered Accountants
FRN – 010443C

CA Vishal Nahar
Proprietor
M. No. 400217
Date: 17th June 2026
UDIN: 26400217HVOPYZ7404

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Resourceful Automobiles Limited (formerly known as Resourceful Automobiles Private Limited) of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and the situation of Property, plant and equipment.

(B) The Company does not have any Intangible assets.

(b) All Property, plant and equipment have been physically verified by the management at a regular interval of time (normally once a year). No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statement are held in the name of the Company.

(d) The Company has not revalued its property, plant and equipment (including right-to-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as of March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventory has been physically verified by the management during the year except for inventories lying with third parties. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by management as of 31st March 2026. No discrepancies were noticed on verification between the physical stock and book records that were 10% or more in aggregate for each class of inventory.

(b) During the year, the Company has been sanctioned working capital limits in excess of Rs 5 crore, in aggregate, from banks or financial institution on the basis of security of current assets. The Company has filed quarterly returns or statements with such banks, which are in agreement with the books of accounts.

(iii) (a) (A) According to the information and explanation given to us and on the basis of our examination of records, the company has no subsidiary, joint ventures and associates as on the reporting date, therefore, provision of clause 3(iii)(a)(A) is not applicable.

(B) The company has provided bank guarantee of Rs. Nil

(b) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in nature of loans and guarantees provided are not prejudicial to the company's interest.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and based on the audit procedures performed by us, there is no overdue amount for more than 90 days in respect of loans given.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same party.

(f) According to the information and explanations given to us and based on the audit procedures performed by us, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except as follows:

Sr. No.	Particulars	Amount. (Rs. Lakhs)
1	Intercorporate Loans	85.00
2	Other Advances	1020.00

(iv) The Companies has complied with the provisions of sections 185 and 186 of the Companies Act in respect of loans, investments, guarantees, and security provided, as applicable.

(v) In our opinion and according to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits during the year and had no unclaimed deposits at the beginning of the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order is not applicable. However, It does not include Unsecured Loans & Advance received from directors, director's relatives, ex-directors and their associates entities which exist in Company for more than 365 days and as per Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 any money received as advance in the course of ordinary business shall be treated as Deposit if goods or services are not provided within 365 days of receipts.

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause(vi) of the order is not applicable to the company.

(vii) (a) According to the information and explanations are given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues to any appropriate authority have generally been regularly deposited during the year by the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employee's State Insurance, Income-tax, Sales-tax, Service tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess and other statutory dues were in arrears, as at March 31, 2026 for a period of more than six months from the date they became payable except the following outstanding demands against which appeal have not been filed.

GST Payable Outstanding for FY 2023-24: Rs. 85.92 Lakhs

GST Payable Outstanding for FY 2024-25: Rs. 75.60 Lakhs

Income Tax Payable for FY 2023-24 of Rs. 109.11 Lakhs

Income Tax Payable for FY 2024-25 of Rs. 63.5 Lakhs

(b) According to the information and explanations given to us and the records of the Company examined by us, as of March 31, 2026, there are no dues of Goods and Service Tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2026, there were no such transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

(a) In our opinion and according to the information and explanations given to us, the Company have loans or borrowings from financial institution, banks, government or debenture holders during the year. However, the Company has outstanding loans from past years, where the Company had defaulted in the repayment of loans or borrowings to banks, resulting in classification of such loans or borrowings as NPA.

b) According to the information and explanations given to us and on the basis of representation received from the management, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) According to the information and explanations given to us and on the basis of representation received from the management, the company has utilized the term loan facility availed from banks, financial institutions, for the purpose for which they were availed.

d) The company has not raised any short term funds from bank or financial institutions, therefore, the provisions of clause 3(ix)(d) are not applicable.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has no subsidiaries, associates or joint ventures. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable.

f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the provisions of clause 3(ix)(f) of the Order are not applicable.

(x)(a) The company has not raised any fund through public offer during the year.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) No fraud by the Company and 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 in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As informed, the Company has not received any whistle-blower complaints during the year and upto the date of this report.

(xii) The company is not a Nidhi company, therefore the provisions of paragraph 3(xii) of the order is not applicable.

(xiii) In our opinion, the Company is in compliance with sections 177 and 188 of the Companies Act,2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) In our opinion and based on our examination, the Company has received Internal Audit report from Geeta and Company, Chartered Accountants.

(xv) The Company has not entered in any non-cash transaction with directors or persons connected with him and therefore the provisions of section 192 of the Companies Act 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) & (b) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(c) & (d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the Nil/- immediately preceding the financial year.

(xviii) There has been no change in the statutory auditors of the Company during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that 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.

(xx) The provision of Sec 135 of the Companies Act 2013 is not applicable to the company, accordingly, reporting under clause 3(xx)(a) and (b) is not applicable.

(xxi) There is no consolidation of financial statements, accordingly, reporting under clause 3(xxi) is not applicable.

For Nahar V & Company
Chartered Accountants
FRN – 010443C

CA Vishal Nahar
Proprietor
M. No. 400217
Date: 17th June 2026
UDIN: 26400217HVOPYZ7404

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

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		-	-
		1,834.91	1,683.91
NON- CURRENT LIABILITIES			
Long-term Borrowings	3	482.98	500.00
Long- term provisions	4	-	-
Deferred Tax Liablities (Net)			-
Other Non-Current Liabilities	5	-	-
		482.98	500.00
CURRENT LIABILITIES			
Short-term Borrowings	3	775.53	88.53
Trade payables	6		
(a) total outstandin due of micro,small and medium enterpises		-	-
(b) total outstandin dues of creditors other than micro,small and medium enterpises		62.22	12.86
Short-term provisions	4	137.76	107.31
Other current liabilities	5	209.33	155.69
		1,184.84	364.39
TOTAL		**3,502.73**	**2,548.30**
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
		37.53	43.26
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
		3,465.20	2,505.04
TOTAL		**3,502.73**	**2,548.30**
Summary of significant accounting policies			

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

As per our report of even date
For Nahar V & Company
Chartered Accountants
FRN: 010443C

CA Vishal Nahar
Proprietor
M.NO. 400217
Date: 17.06.2026
Place: Mumbai

For on behalf of the board of directors
Resourceful Automobile Limited

Rahul Sawhney	**Bindu Sawhney**	**Mr. Vikas Bhatia**	**Ms. Shilpi Shukla**
Managing Director	Director	Chief Financial Officer	Company Secretary
DIN: 07635427	DIN: 08060807		M.No. A70285

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

Statement of profit & loss for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Particulars	Note No.	For the year ended March, 31st 2026	For the year ended March, 31st 2025
REVENUE			
Revenue from operations	11	2,625.91	2,099.86
Other income	12	62.44	64.09
Total Income (I)		**2,688.35**	**2,163.95**
EXPENSES			
Cost of Material Consumed		-	-
Purchases of Stock-in-Trade	13	2,507.33	1,658.92
Change in Inventory of Finished Goods, WIP and Stock-in-Trade	14	(298.97)	0.98
Employee benefit expenses	15	28.84	20.20
Finance Cost	16	100.38	76.67
Depreciation and amortization expense	17	2.79	9.09
Other expenses	18	145.18	228.29
Total expenses (II)		**2,485.56**	**1,994.15**
Profit/(Loss) before tax and exceptional and prior period items		**202.79**	**169.80**
Tax expenses			
Deferred Tax Expenses/(Income)		0.74	(0.71)
Current Tax		51.04	43.82
Total tax expense		**51.78**	**43.11**
Profit/(Loss) after tax before exceptional and prior period items		**151.01**	**126.69**
Exceptional and prior period items		-	-
Profit/(Loss) after tax and exceptional and prior period items		**151.01**	**126.69**
Earning per equity Share of Face value @ Rs 10/- each			
Basic		5.69	4.77
Diluted		5.69	5.65
Summary of significant accounting policies			

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

As per our report of even date
For Nahar V & Company
Chartered Accountants
FRN: 010443C

For on behalf of the board of directors
Resourceful Automobile Limited

CA Vishal Nahar
Proprietor
M.NO. 400217
Date: 17.06.2026
Place: Mumbai

Rahul Sawhney
Managing Director
DIN: 07635427

Bindu Sawhney
Director
DIN: 08060807

Mr. Vikas Bhatia
Chief Financial Officer

Ms. Shilpi Shukla
Company Secretary
M.No. A70285

Resourceful Automobile Limited
CIN: L50401DL2018PLC329756

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

(All amount in lakhs INR unless otherwise stated)

	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	(17.02)	(130.00)
	Net proceed/ (repayment) of short term borrowings	687.00	(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 Nahar V & Company
Chartered Accountants
FRN: 010443C

For on behalf of the board of directors
Resourceful Automobile Limited

CA Vishal Nahar
Proprietor
M.NO. 400217
Date: 17.06.2026
Place: Mumbai

Rahul Sawhney
Managing Director
DIN: 07635427

Bindu Sawhney
Director
DIN: 08060807

Mr. Vikas Bhatia
Chief Financial Officer

Ms. Shilpi Shukla
Company Secretary
M.No. A70285

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

Notes to financial statements for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Share Capital

Note No.: 1 Share capital

	As on March 31st, 2026	As on March 31st, 2025
Authorized shares		
10000 Equity Shares @ Rs 10/- Each	120.00	120.00
	120.00	120.00
Issued, subscribed and fully paid-up shares		
2655945 Equity Shares @ Rs 10/- Each	265.59	265.59
	265.59	**265.59**

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	As on March 31st, 2026		As on March 31st, 2025	
	Nos.	Amount	Nos.	Amount
At the beginning of the year	26,55,945.00	265.59	16,31,145.00	163.11
Issued during the year			10,24,800.00	102.48
Outstanding at the end of the year	**26,55,945.00**	**265.59**	**26,55,945.00**	**265.59**

Note: The Company has one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. All shareholders are equally entitled to dividend. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company (after distribution of all preferential amounts, if any) in the proportion of equity shares held by the shareholders.

During the financial year 2024-25, 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.

b. Details of shareholders holding more than 5% shares in the Company

	As on March 31st, 2026		As on March 31st, 2025	
Name of the Share Holder	Nos.	% total of Shares	Nos.	% total of Shares
Rahul Sawhney	12,11,947.00	45.63%	12,11,947.00	45.63%
Bindu Sawhney	4,19,188.00	15.78%	4,19,188.00	15.78%
TOTAL	**16,31,135.00**	**61.41%**	**16,31,135.00**	**61.41%**

c. Details of shareholding of Promoters shares in the Company

	As on March 31st, 2026		As on March 31st, 2025		
Name of the Promoter	No. of shares	% of Holding	No. of shares	No. of shares	% Change during the Years
Rahul Sawhney	12,11,947	45.63%	12,11,947	45.63%	0%
Bindu Sawhney	4,19,188	15.78%	4,19,188	15.78%	0%
Megha Chawla	2	0.00%	2	0.00%	0%
Mayank Chawla	2	0.00%	2	0.00%	0%
Rajesh Chawla	2	0.00%	2	0.00%	0%
Rita Chawla	2	0.00%	2	0.00%	0%
TOTAL	16,31,143.00	61.41%	16,31,143.00	61.41%	0.00%

d. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share.

Reserves & surplus

Note No.: 2 Reserves and surplus	As on March 31st, 2026	As on March 31st, 2025
Profit & Loss		
Opening Balance	321.76	195.07
Add: Net Profit for Current year	151.01	126.69
Add: adjustment during year	0.01	
Less: Profit Transferred	-	-
	472.79	**321.76**
Security Premium		
Balance at the beginning of the year	1,096.54	
Additions during the year	-	1,096.54
Balance at the end of the year	**1,096.54**	**1,096.54**
Total Reserve & Surplus	**1,569.32**	**1,418.32**

Note No.: 3 Borrowings	Long Terms		Short Terms	
	As on March 31st, 2026	As on March 31st, 2025	As on March 31st, 2026	As on March 31st, 2025
Secured Loans				
From bank and financials institutes	482.98	500.00	753.20	75.12
Unsecured Loans				
Unsecured Loans Term loans- From others	-	-	22.33	13.40
	482.98	**500.00**	**775.53**	**88.53**

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

Notes to financial statements for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Note No.: 4 Provisions

	Long-term		Short-term	
	As on March 31st, 2026	**As on March 31st, 2025**	**As on March 31st, 2026**	**As on March 31st, 2025**
Provision for Income Tax	-	-	137.76	107.31
	-	**-**	**137.76**	**107.31**

Note No.: 5 Liabilities

	Non-Current		Current	
	As on March 31st, 2026	**As on March 31st, 2025**	**As on March 31st, 2026**	**As on March 31st, 2025**
Others liabilities				
Statutory dues payable		-	143.92	142.37
Employee benefit payable	-	-	1.88	3.22
Rent payable	-	-	3.77	1.88
Other current liablilities	-	-	59.75	8.23
Total	**-**	**-**	**209.33**	**155.69**

***Other Payables includes expenses payable,employee due and other statutory dues**

Note No.: 6 Trade payables

	As on March 31st, 2026	**As on March 31st, 2025**
Micro and small enterprises	-	-
Others	62.22	12.86
	62.22	12.86

Dues to micro and small enterprises

Micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) have been determined based on the information available with the Company and the required disclosures are given below:

Particulars		
(a) amount remaining unpaid to any supplier at the end of each accounting year:-		
- the principal amount; and	-	-
- the interest due thereon		
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but	-	-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when	-	-

Trade payable Ageing Schedule for the Year ended March 31st, 2026

Particulars	**Outstanding the Following periods from due date of Payments**				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Payables					
MSME*	-	-	-	-	**-**
Others than MSMEs	62.22	-	-	-	**62.22**
(ii) Disputed dues					
MSMEs	-	-	-	-	**-**
Other than MSMEs	-	-	-	-	**-**
Total	**62.22**	**-**	**-**	**-**	**62.22**

Trade payable Ageing Schedule for the Year ended March 31st, 2025

Particulars	**Outstanding the Following periods from due date of Payments**				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Payables					
MSME	-	-	-	-	**-**
Others than MSMEs	12.86	-	-	-	**12.86**
(ii) Disputed dues					
MSMEs	-	-	-	-	**-**
Other than MSMEs	-	-	-	-	**-**
Total	**12.86**	**-**	**-**	**-**	**12.86**

Note No.: 7 Property, Plant & Equipments and Intangible Assets

	As on March 31st, 2026	**As on March 31st, 2025**
Gross Value of Assets	72.71	72.71
Less:-Accumulated Depreciation	56.37	53.58
Net Value of Assets as on 31.03.2026	**16.34**	**19.13**

Note No.: 8 Loans & Advances

	Non-current		Current	
	As on March 31st, 2026	**As on March 31st, 2025**	**As on March 31st, 2026**	**As on March 31st, 2025**
Advance to Parties			1,357.83	1,110.35
Advances to staff			0.65	4.00
	-	**-**	**1,358.48**	**1,114.35**

Note No.: 9 Deferred Tax Assets (Net)

	As on March 31st, 2026	**As on March 31st, 2025**
Opening Balance	8.20	7.49
Add\Less: During the Year	-0.74	0.71
Closing Balance	**7.46**	**8.20**

Resourceful Automobile Limited

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Notes to financial statements for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Note No.: 10 Other Assets

	Non-current		Current	
	As on March 31st, 2026	**As on March 31st, 2025**	**As on March 31st, 2026**	**As on March 31st, 2025**
Security Deposits	13.73	15.93		
Other Assets			8.16	18.34
	13.73	**15.93**	**8.16**	**18.34**

Note No.: 11 Trade Receivables

	As on March 31st, 2026	**As on March 31st, 2025**
Unsecured, considered good unless stated otherwise		
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables	1,196.96	517.66
	1,196.96	**517.66**

Trade Receivables Ageing Schedule for the Year ended March 31st, 2026

Particulars	**Outstanding the Following periods from due date of Payments**				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables					
Considered good	1,196.96	-	-	-	**1,196.96**
Doubtful				-	**-**
(ii) Disputed Trade Receivables					
Considered Good	-	-	-	-	**-**
Considered Doubtful	-	-	-	-	**-**
Total	**1,196.96**	**-**	**-**	**-**	**1,196.96**

Trade Receivables Ageing Schedule for the Year ended March 31st, 2025

Particulars	**Outstanding the Following periods from due date of Payments**				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables					
Considered good	517.66	-	-	-	**517.66**
Doubtful	-	-	-	-	**-**
(ii) Disputed Trade Receivables					
Considered Good	-	-	-	-	**-**
Considered Doubtful	-	-	-	-	**-**
Total	**517.66**	**-**	**-**	**-**	**517.66**

*provision for bad and doubtful debts are created on the basis of legal case filed against some trade receivable.

Note No.: 11 Inventories

	As on March 31st, 2026	**As on March 31st, 2025**
Stock of finished goods	798.20	509.23
	798.20	**509.23**

Note No.: 12 Cash and Cash Equivalent

	As on March 31st, 2026	**As on March 31st, 2025**
Cash and cash equivalents		
Balances with banks:		
In current accounts	1.68	212.19
Cash in hand	101.73	133.26
	103.40	**345.45**

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Resourceful Automobile Limited

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Notes to financial statements for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Note No. :11 Revenue from operations	As on March 31st, 2026	As on March 31st, 2025
Sale of Vechicles	718.59	1,844.73
Sale of Services	1,907.32	255.13
Total	**2,625.91**	**2,099.86**

Note No. :12 Other income	As on March 31st, 2026	As on March 31st, 2025
Other Income	62.44	64.09
Total	**62.44**	**64.09**

Note No. :13 Purchases of Stock-in-Trade	As on March 31st, 2026	As on March 31st, 2025
Purchases of Goods	2,507.33	1,658.92
Total	**2,507.33**	**1,658.92**

Note No. :14 Change in Inventory of Finished Goods, WIP and Stock-in-Trade	As on March 31st, 2026	As on March 31st, 2025
Opening Stock	509.23	510.21
Closing Stock	-808.20	-509.23
Total	**-298.97**	**0.98**

Note No. :15 Employee benefit expenses	As on March 31st, 2026	As on March 31st, 2025
Salaries, wages, bonus and other allowances	27.53	19.40
Staff Welfare Expenses	1.30	0.79
Note:-All Salaries, Wages are directly related to main services.		
Total	**28.84**	**20.20**

Note No. :16 Finance Cost	As on March 31st, 2026	As on March 31st, 2025
Bank Interest	98.13	73.88
Processing Fee	2.10	1.27
Interest on govt dues	0.15	1.52
Total	**100.38**	**76.67**

Note No. :17 Depreciation and amortization expense	As on March 31st, 2026	As on March 31st, 2025
Depreciation of tangible assets	2.79	9.09
Amortization of intangible assets	-	-
Total	**2.79**	**9.09**

Resourceful Automobile Limited

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Notes to financial statements for the year ended March 31st, 2026

(All amount in lakhs INR unless otherwise stated)

Note No. :18 Other expenses	**As on March 31st, 2026**	**As on March 31st, 2025**
Advertisement Expenses	0.69	-
Audit Fees	2.50	2.00
Bank charges	15.30	3.95
Carriage Outward	30.67	25.59
Discount given	1.74	16.40
Electricity Charges	11.63	14.26
GST Late Fees	0.01	0.07
IPO Expenses	-	64.97
Legal and Professional Charges	7.22	33.44
Misc Exp.	-	0.13
Office Expenses	-	0.61
Postage & Courier	0.13	0.64
Printing and stationery	-	0.41
Rates and Taxes	-	1.71
Rent	65.14	54.00
Repair & Maintenance	-	0.24
Show Room Expenses	10.09	8.66
Telephone and Internet Expenses	0.07	1.23
Total	**145.18**	**228.29**

	As on March 31st, 2026	**As on March 31st, 2025**
Note No.: 19 (a) Auditor's Remunerations		
As auditor		
-Statutory Audit	2.50	2.00
Total	**2.50**	**2.00**

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20 Corporate information

RESOURCEFUL AUTOMOBILE LIMITED (herein after referred to as "the Company") is a private company domiciled in India with its Registered Office situated at **K-24, Upper Ground Floor, KH No. 107/10, Main Road, Rajapuri, West Delhi, Delhi-110059** incorporated under the provisions of the Companies Act 2013. The company is engaged in the business of sale of two wheelers and other related services.

21 Basis of preparation

(a) The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"). The Company has prepared these Financial Statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021. The Financial Statements have been prepared on an accrual basis and under the historical cost convention.
The Financial Statements have been presented in Indian rupees in Lakhs (unless and otherwise stated).

1-All the Schedules form an integral part of Balance Sheet and Profit and loss Account
2-No Transactions represented by book entries are prejudice to the interest of the Company and no personnel expenses have been charged to accounts.

(b) All assets and liabilities have been classified as current or non-current as per Company's operating cycle and other criteria set out in Schedule-III of the Companies Act 2013. Based on the nature of business, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

22 Summary of significant accounting policies

22.01 Use of estimates

The preparation of Financial Statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and reported amount of income and expenses during the period. Examples of such estimates include provision for doubtful debt, future obligation under employee retirement benefit plans, provision for diminishing in the value of inventory in hand and useful lives of fixed tangible assets and intangibles assets. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

22.02 Property, plant and equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.
The cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

The cost of the property, plant and equipment not ready for their intended use before Balance Sheet date are disclosed under capital work in progress.

Subsequent costs are included in the carrying amount of the assets or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and cost of the item can be measured reliably. The carry amount of the replaced part is derecognised.". All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

22.03 Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on a WDV basis using the rates arrived at based on the useful lives estimated by the management. The Company has used the following lives to provide depreciation on its property, plant and equipment.

Category of assets	Estimated useful lives
Computers Laptops	3 years
Furniture & fixtures	10 years
Building	15 years
Office Equipments	5 years

The above mentioned lives of assets are same as prescribed under Companies Act 2013.

22.04 Leases

Where the Company is the lessee

1. Finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset.
2. An operating lease is a lease other than a finance lease.
3. Assets aquired on leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments lease payments under an operating lease should be recognised as an expense in the statement of profit and loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

4. The company have adopted the alternative systematic basis as it provides a more accurate representation of the time pattern of benefits derived from leased assets.

22.05 Investments
Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

22.06 Retirement and other employee benefits

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss for the year when the contributions are due.

(All amount in lakhs INR unless otherwise stated)

22.07 Taxes

(a) Current tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

(b) Deferred tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The company has computed its tax liability for the year in accordance with the provisions of Section 115JB of the Income Tax Act, 1961 (Minimum Alternate Tax).

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

22.08 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earning per share, the net profit and loss for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

22.09 Provisions

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of past event, it is probable than an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

22.10 Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the Financial Statements.

22.11 Cash & cash equivalents

Cash and cash equivalents comprise of cash-in-hand and balance in bank in current accounts and deposit accounts, with an original maturity of three months or less.

As per our report of even date
For Nahar V & Company
Chartered Accountants

CA Vishal Nahar
Proprietor
M.NO. 400217
Date: 17.06.2026
Place: Mumbai

For on behalf of the board of directors
Resourceful Automobile Limited

Rahul Sawhney	**Bindu Sawhney**	**Mr. Vikas Bhatia**	**Ms. Shilpi Shukla**
Managing Director	Director	Chief Financial Officer	Company Secretary
DIN: 07635427	DIN: 08060807		M.No. A70285

Resourceful Automobile Limited
CIN: L50401DL2018PLC329756
Notes to financial statements for the year ended March 31st, 2026

Note Related parties disclosures

(All amount in lakhs INR unless otherwise stated)

A. List of related parties and nature of relationship where control exists
Key Management Personnel

Name of Person	Designation
Rahul Sawhney	Managing Director
Bindu Sawhney	Director
Megha Chawla	Director

Transaction with key managerial personnel
The Company has entered into following related party transactions for the periods covered under audit. Such parties and transactions are identified as per accounting standard 18 issued by Institute of Chartered Accountants of India.

Name of the key managerial personnel/Entity/Relative of KMPs	Relationship
Mr. Rahul Sawhney	Managing Director w.e.f 21-02-2018
Mrs. Bindu Sawhney	Non-Executive Director w.e.f 21-02-2018
Mrs. Megha Chawla	Executive Director w.e.f 25-01-2022
Mr. Dinesh Dilip Durgani	Independent Director w.e.f 26-12-2023.
Ms. Punita Gupta	Additional Independent Director w.e.f 30-05-2025
Mr. Vikas Bhatia	Chief Financial Officer (CFO) w.e.f 06-12-2024
Ms. Shilpi Shukla	Company Secretary and Compliance Officer w.e.f 24-01-2025

a) Transactions with Related Parties:

Name of Person	Designation	For the year ended March, 31st 2026	For the year ended March, 31st 2025
Mr. Rahul Sawhney			
Mrs. Bindu Sawhney			
Mrs. Megha Chawla			
Ms. Shilpi Shukla	Company Secretary	2.40	0.45
		2.40	**0.45**

b) Balance outstanding at year end:

Name of Person	Designation	For the year ended March, 31st 2026	For the year ended March, 31st 2025
Ms. Shilpi Shukla	Company Secretary	0.20	0.20
		0.20	**0.20**

c) Loans from director details:-

Name of Person	Designation	For the year ended March, 31st 2026	For the year ended March, 31st 2025
Rahul Sawhney	**Director**		
Opening Balance		-	-
Loan/Advances Received			-
Loan/Advances Repaid		-	-
Closing Balance		**-**	**-**
Mrs. Bindu Sawhney	**Director**		
Opening Balance		-	-
Loan/Advances Received		-	-
Loan/Advances Repaid		-	-
Closing Balance		**-**	**-**

d) Transaction with Key Managerial Personnel

Name of Person	Designation	Nature of Transactions	For the year ended March, 31st 2026	For the year ended March, 31st 2025
Rahul Sawhney	**Director**			
Director remuneration		Salary	-	-
Interest on Loan		Interest	-	-
Mrs. Bindu Sawhney	**Director**			
Director remuneration		Salary	-	-
Interest on Loan		Interest	-	-
			-	-

Note Disclosure under AS-20 "Earnings per share (EPS)"

Particulars	For the year ended March, 31st 2026	For the year ended March, 31st 2025
Opening equity shares (Nos.)	26,55,945.00	16,31,145.00
Equity shares issued during the period (Nos.)		10,24,800.00
Closing equity shares (Nos.)	26,55,945.00	26,55,945.00
Weighted average number of equity shares used as denominator for Basic/ Diluted EPS (Nos.)	26,55,945.00	26,55,945.00
Net profit/(loss) after tax used as numerator for Basic/Diluted EPS	151.01	126.69
Basic earnings per Share (Amount in ₹)	5.69	4.77
Diluted earnings per Share (Amount in ₹)	5.69	5.65
Face value per share (Amount in ₹)	10.00	10.00

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

Notes to financial statements for the year ended March 31st, 2026

Note Financial Ratios (As applicable)

S. No.	Ratios		For the year ended March, 31st 2026	For the year ended March, 31st 2025	% Change
1	Current Ratio		2.92	6.87	-57.46%
2	Debt Equity Ratio		0.30	0.30	-2.44%
3	Debt Service coverage ratio		3.09	3.42	-9.54%
4	Return on Equity Ratio		0.09	0.12	-30.83%
5	Inventory Turnover Ratio		3.38	3.26	3.74%
6	Trade Receivables turnover ratio		3.06	6.53	-53.08%
7	Trade payables turnover ratio		66.79	39.95	67.17%
8	Net capital turnover ratio		0.07	0.06	11.89%
9	Net profit ratio		5.75%	6.03%	-4.68%
10	Return on Capital employed		0.10	0.11	-9.28%
11	Return on investment		0.09	0.12	-30.83%

Note: Reasons (for variance more than 25%)

1 Decrease due to increase in current liabilities during the year.
4 Decrease due to increase equity share capital during the year.
6 Decrease due to increase sundry debtors during the year.
7 Increase due to increase in purchases during the year.
11 Decrease due to increase equity share capital during the year.

Note Balance of Secured Loans, Debtors & Creditors are subject to confirmations.
Note Claim against the company not acknowledge as debt –NIL
Note Liabilities for Leave Encashment is NIL as on 31.03.2026.
Note Contingent Liabilities for the Year ended against Company Rs. NIL.
Note Previous year figures
Previous year figures have been regrouped and reclassified where necessary for the purpose of comparison.

Note 30: Segment Reporting :

The Company is engaged in the business of Trading & Servicing of Motorcycle . Its business are located and operated within Delhi, 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"

Note 31: Foreign currency Income/Expenditure

Foreign currency expenditure during the year

Particulars	As on March 31st, 2026	As on March 31st, 2025
Forex Expenses during the Year	-	-

Foreign currency Income during the year

Particulars	As on March 31st, 2026	As on March 31st, 2025
Forex income during the year	-	-

Note Additional Disclosure

(i) The Company does not own or has its name any benami Property ,No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) The Company has not been declared as willful defaulter by any bank or financial Institution or other lender.

(iii) The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(iv) There are no transaction which involved undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.

(v) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(vi) The Company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) has no CICs as part of the Company.

(vii) The Company's has no any immovable property .

(viii) No 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, (a) that repayable on demand or (b) without specifying any terms or period of repayment.

(ix) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(x) The Company has complied with the number of layers prescribed under Companies Act, 2013.

(xi) Corporate social Responsibility (CSR) U/s 135 of Company act is not applicable on the compnay

As per our report of even date
For Nahar V & Company
Chartered Accountants

CA Vishal Nahar
Proprietor
M.NO. 400217
Date: 17.06.2026
Place: Mumbai

For on behalf of the board of directors
Resourceful Automobile Limited

Rahul Sawhney	**Bindu Sawhney**	**Mr. Vikas Bhatia**	**Ms. Shilpi Shukla**
Managing Directo	Director	Chief Financial Officer	Company Secretary
DIN: 07635427	DIN: 08060807		M.No. A70285

Resourceful Automobile Limited

CIN: L50401DL2018PLC329756

Notes to financial statements for the year ended March 31st, 2026

Note No.: 7 Property, Plant & Equipments and Intangible Assets *(All amount in lakhs INR unless otherwise stated)*

Particulars	Furniture & Fittings	Computers & Other accessories	Building	Office Equipments	Total
Opening balance	14.75	2.56	47.03	5.71	**70.05**
Additions	-	-	-	2.66	**2.66**
Disposals	-	-	-	-	**-**
At March 31, 2025	**14.75**	**2.56**	**47.03**	**8.37**	**72.71**
Additions	-	-	-	-	**-**
Disposals	-	-	-	-	**-**
At March 31, 2026	**14.75**	**2.56**	**47.03**	**8.37**	**72.71**
Depreciation					**-**
At March 31, 2024	9.37	2.26	28.22	4.64	**44.48**
Charge for the year	2.93	0.19	3.66	2.31	**9.09**
Disposals	-	-	-	-	**-**
At March 31, 2025	**12.29**	**2.45**	**31.88**	**6.95**	**53.58**
Charge for the year	0.64	0.07	1.44	0.64	**2.79**
Disposals	-	-	-	-	**-**
At March 31, 2026	**12.93**	**2.52**	**33.32**	**7.59**	**56.37**
Net block					
At 31 March 2025	**2.46**	**0.11**	**15.15**	**1.42**	**19.13**
At 31 March 2026	**1.82**	**0.04**	**13.71**	**0.78**	**16.34**

Note : 9 Recognition of DTL/DTA as per AS-22	**As on March 31st, 2026**	**As on March 31st, 2025**
Depreciation as per IT Act	5.75	6.36
Depreciation as per Companies Act	2.79	9.09
Difference	2.96	(2.74)
Total Timing Diffrences	**2.96**	**(2.74)**
Tax Effect @ (22% +10%+ 4%)	0.74	(0.71)
Closing Value of DTA	0.74	(0.71)
Less: Already Created	-	-
Current Year Entry to be made in PL Accounts	**0.74**	**(0.71)**