

RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Team | Email: audit@rajvanshica.com

Offices at: DELHI | MUMBAI | AHMEDABAD | JAIPUR | SINGAPORE | BANGALORE

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Independent Auditor's Report on Audited Half Yearly Results and Year to Date Results of the Rajputana Biodiesel Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To
The Board of Directors of
Rajputana Biodiesel Limited
(Formerly known as Rajputana Biodiesel Private Limited)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial result of **Rajputana Biodiesel Limited (Formerly known as Rajputana Biodiesel Private Limited)**, (hereinafter referred to as 'The Company') for half year ended 31st March, 2026 (the "standalone Financial Results") and the year to date results for the year from 1st April, 2025 to 31st March 2026, attached herewith,, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

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

- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and the accounting principles generally accepted in India, of the net profit and other financial information and its cash flows for the half year and the year ended on that date.

Basis of Opinion

We conducted our Audit of the standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 ("the act"). Our responsibilities under those Standards are further described in the

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New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.
Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai-400014
Tel: 9509777241, 8107589045 Email: prakash@rajvanshica.com, abhinav@rajvanshica.com



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Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Results.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These results have been prepared based on the annual financial statements. The Company's management and Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards specified under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to preparation of standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 Standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to standalone financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by management.

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- 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 Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in:

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

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Other Matters

The Statement includes the results for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the period ended 30th September 2025 which were subjected to a limited review by us, as required under the Listing Regulations.

For Rajvanshi & Associates

Chartered Accountants

FRN: 005069C



Prakshal Jain

(Partner)

ICAI M. No.: 429807

Peer Review Certificate No.: 023899

UDIN: 26429807JXPIDS4817

Place: Jaipur

Date: 23.05.2026

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RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REGISTERED OFFICE: Jaipuria Mansion, Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: L74999RJ2016PLC056359 E-MAIL: info@rajputanabiodiesel.com Phone No.: +91 9509222333

**Statement of Standalone Financial Results for the period ended 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	For the six months ended			For the year ended	For the year ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A. INCOME					
1. Revenue From Operations	2766.77	3142.72	1672.06	5909.50	4702.62
2. Other Income	113.50	111.94	62.90	225.44	103.15
TOTAL INCOME (A) (1+2)	2880.27	3254.66	1734.96	6134.93	4805.78
B. EXPENDITURE					
a. Cost of materials consumed	1389.94	2852.25	1132.18	4242.19	3279.83
b. Purchases of Stock in Trade	925.49	48.16	46.33	973.65	282.90
c. Direct Expenses	41.33	60.10	44.83	101.43	99.82
d. Changes in Inventories of Finished Goods, work -in -progress and stock in trade	(145.17)	(287.96)	(23.75)	(433.14)	97.34
e. Employee Benefits Expenses	69.30	61.20	67.75	130.50	128.93
f. Finance Costs	78.33	61.79	90.30	140.11	168.91
g. Depreciation & Amortisation	30.04	23.50	26.03	53.55	51.80
h. Other Expenses	158.83	98.93	84.60	257.76	168.99
TOTAL EXPENSES (B)	2548.08	2917.97	1468.26	5466.05	4278.52
C. Profit before Prior Period & exceptional items and tax (A-B)	332.19	336.69	266.70	668.88	527.26
Prior Period Items (Net)	-	-	-	-	7.09
D Profit before exceptional items, extraordinary items & tax	332.19	336.69	266.70	668.88	520.17
Exceptional Items	-	-	0.22	-	0.22
E. Profit before extraordinary items and tax	332.19	336.69	266.48	668.88	519.95
Extraordinary items	-	-	-	-	-
F. Profit before tax	332.19	336.69	266.48	668.88	519.95
G. Tax Expense:					
a. Current Tax	91.12	81.24	72.84	172.35	139.18
b. Deferred tax expenses /(credit)	(6.90)	4.06	(1.43)	(2.84)	(1.99)
c. Short/excess provision for tax	5.73	-	-	5.73	0.00
TOTAL EXPENSES (G)	89.95	85.30	71.41	175.25	137.19
H. Profit /(loss) for the Year (F-G)	242.24	251.39	195.07	493.64	382.76
I. Share of Profit/(loss) from Associate/Subsidiary Firm	(0.20)	-	(0.09)	(0.20)	(0.13)
J. Profit /(loss) for the Year (H+I)	242.05	251.39	194.98	493.44	382.63
K. Earnings per share (Face Value of 10 each : pre bonus)					
a. Basic & Diluted	3.44	3.57	3.00	7.02	6.65
L. Earnings per share (Face Value of 10 each : post bonus)					
a. Basic & Diluted	3.44	3.57	3.00	7.02	6.65

For and on behalf of the Board of Directors

RAJPUTANA BIODIESEL LIMITED


 (Sarthak Soni)
 Managing Director
 DIN:07633751



Place : Jaipur

Date: 23.05.2026

RAJPUTANA BIODIESEL LIMITED

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**Statement of Standalone Assets and Liabilities as at 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	AS AT 31-Mar-2026	AS AT 31-Mar-2025
	(Audited)	(Audited)
I EQUITY AND LIABILITIES		
1. SHARE HOLDERS FUNDS		
(a) Share Capital	703.35	703.35
(b) Reserves & Surplus	3719.48	3229.12
(c) Money Received Against Share Warrants	-	-
	4422.83	3932.47
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-Term Borrowings	402.29	533.68
(b) Deferred Tax Liabilities (net)	13.75	16.59
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	9.47	7.96
	425.51	558.23
4. Current liabilities		
(a) Short-Term Borrowings	1890.04	848.23
(b) Trade Payables		
A. Total Outstanding dues of Micro and Small Enterprises	-	-
B. Total Outstanding dues of Creditors other than Micro and Small Enterprises	89.68	24.44
(c) Other Current Liabilities	77.13	90.78
(d) Short-Term Provisions	68.51	63.20
	2125.36	1026.65
TOTAL	6973.70	5517.35
II ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	354.53	336.92
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	169.14	74.50
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	283.79	197.04
(c) Deferred Tax Assets (Net)	-	-
(d) Long-term loans and Advances	1781.05	1187.19
(e) Other Non-current Assets	-	-
	2588.51	1795.64
2. Current assets		
(a) Current Investments	-	-
(b) Inventories	1945.69	1380.18
(c) Trade Receivables	1435.29	1130.85
(d) Cash and Cash Equivalents	132.11	68.21
(e) Short Term loans and Advances	315.86	115.72
(f) Other current assets	556.24	1026.76
	4385.19	3721.71
TOTAL	6973.70	5517.35

For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED


Sarthak Soni
Managing Director
DIN: 07633751

Place: JAIPUR
Date: 23.05.2026

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**Standalone Cash Flow Statement for the period ended 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	For the year ended on 31.03.2026 (Audited)	For the year ended on 31.03.2025 (Audited)
(A) NET CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) before tax	668.88	519.95
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of current year (including impairment)	53.55	51.80
Adjustment of Exceptional item	-	0.22
Adjustment of Gratuity Expenses	2.83	3.30
Adjustment of Lease Equalisation Reserve Charged to P&L	(1.91)	(1.40)
Adjustment of Profit on Sale of Fixed Assets	-	(5.10)
Share in Profit/(Loss) of Associate Firm/Subsidiary LLP	(0.20)	(0.13)
Finance Cost	140.11	168.91
Interest & Other Income	(210.44)	(98.01)
Operating Profit before working capital change	652.83	639.53
Adjusted for Increase/(Decrease) in operating liabilities:		
Increase/(decrease) in Trade Payables	65.24	(116.82)
Increase/(decrease) in Other Liabilities & Provisions	(13.65)	(68.22)
Adjusted for (Increase)/Decrease in operating assets		
Decrease/(increase) in Trade Receivable	(304.44)	(2.17)
Decrease/(increase) in Inventory	(565.51)	(333.85)
Decrease/(increase) in Other Current Assets	470.51	(915.87)
Decrease/(increase) in Short Term Loans & Advances	(200.14)	(22.56)
Cash Generated from Operations before Extra-Ordinary Items	104.84	(819.96)
Direct taxes paid	(172.18)	(218.14)
NET CASH FLOW FROM OPERATING ACTIVITIES	(67.34)	(1038.10)
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Net Loans and Advances	(593.86)	(824.64)
Sale of Investments	-	-
Purchases of Investments	(86.75)	(9.80)
Addition in Capital Work in Progress	(94.64)	(74.50)
Addition in Fixed Assets	(71.16)	(3.40)
Proceeds from Sale of Assets	-	6.00
Interest & Other Income	210.44	98.01
NET CASH FLOW FROM INVESTING ACTIVITIES	(635.97)	(808.33)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (incl. securities premium & net of Issue Exp.)	(3.09)	2227.82
Net Proceeds from Short Term Borrowings	(131.39)	(59.42)
Net Proceeds from Long Term Borrowings	1041.80	(92.57)
Finance Cost	(140.11)	(168.91)
NET CASH FLOW FROM FINANCING ACTIVITIES	767.21	1906.93
Increase in cash & Bank Balances (A+B+C)	63.90	60.51
Add: Opening cash & bank balances	68.21	7.70
Closing cash & Bank Balances	132.11	68.21

For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED

 (Sarthak Soni)
 Managing Director
 DIN:07633751
Place : Jaipur
Date: 23.05.2026**Note:**

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
- Figures of Previous year have been rearranged / regrouped wherever necessary.
- Figures in brackets are outflow/deductions.

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**Standalone Segment Report for the period ended 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	For the six months ended			For the year ended	For the year ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(A) SEGMENT REVENUE					
(i) Segment - Biodiesel and other ancillary products	2766.77	3142.72	1672.06	5909.50	4702.62
(ii) Segment - Other Products	-	-	-	-	-
Total	2766.77	3142.72	1672.06	5909.50	4702.62
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales / Income from Operations	2766.77	3142.72	1672.06	5909.50	4702.62
(B) SEGMENT RESULT					
(i) Segment - Biodiesel and other ancillary products	296.82	286.54	294.01	583.36	585.80
(ii) Segment - Other Products	-	-	-	-	-
Total	296.82	286.54	294.01	583.36	585.80
Add: Other Income	113.50	111.94	62.90	225.44	103.15
Less: Finance Cost	78.33	61.79	90.30	140.11	168.91
Less: Exceptional Items	-	-	0.22	-	0.22
Less: Tax Expenses	89.95	85.30	71.41	175.25	137.19
Profit after Tax	242.05	251.39	194.98	493.44	382.63
(C) SEGMENT WISE CAPITAL EMPLOYED (ASSETS - LIABILITIES)					
(i) Segment - Biodiesel and other ancillary products	4848.34	4684.61	4490.70	4848.34	4490.70
(ii) Segment - Other Products	-	-	-	-	-
Total	4848.34	4684.61	4490.70	4848.34	4490.70
(D) SEGMENT LIABILITIES					
(i) Segment - Biodiesel and other ancillary products	2550.87	1931.13	1584.88	2550.87	1584.88
(ii) Segment - Other Products	-	-	-	-	-
Total	2550.87	1931.13	1584.88	2550.87	1584.88

For and on behalf of the Board of Directors

RAJPUTANA BIODIESEL LIMITED

(Sarthak Soni)
Managing Director
DIN:07633751



Place : Jaipur

Date: 23.05.2026

NOTE: In accordance with the provisions of Accounting Standard (AS) 17, "Segment Reporting", the Company has evaluated its business segments based on the products it manufactures and sells. Since the entire business operations are conducted from a single geographical location, no geographical segments have been identified.

The Company deals in two primary products:

- (i) Bio Diesel (Principal Product)
- (ii) Crude Glycerine (Ancillary Product)

However, given that both products are closely related and are not separately identifiable in terms of financial performance or decision-making, they have been classified under a single segment for the purpose of segment reporting.

This classification is in compliance with the segment reporting requirements of AS 17, as prescribed by the Institute of Chartered Accountants of India (ICAI), which allows for the aggregation of products with similar characteristics into one segment when their financial performance is not distinguishable.

Thus, for the purpose of compliance with the relevant accounting standards, the Company has identified a single segment in the financial statements.

RAJPUTANA BIODIESEL LIMITED*(Formerly known as "Rajputana Biodiesel Private Limited")***REGISTERED OFFICE:** Jaipuria Mansion, Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: L74999RJ2016PLC056359 E-MAIL: info@rajputanabiodiesel.com Phone No.: +91 9509222333

**Statement of Standalone Financial Results for the period ended 31st March 2026****Notes to the financial results:**

- The above audited standalone financial results for the half year and year ended March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meeting held on May 23, 2026. The statutory auditor have expressed an unmodified opinion on the aforesaid results.
- The published audited year to date figures of the 1st half of the current financial year are subject to limited review by us.
- The financial results for the Half year ended March 31, 2026 have been prepared in accordance with the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- As Per MCA Notification Dated 16th Feb 2015, Companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (issue of Capital and Disclosure Requirements) Regulation, 2019 are exempted from the compulsory requirement of Adoption of IND AS. As the Company is covered under the exempted category, it has not adopted IND-AS for the preparation.
- The Cashflow has been prepared by the company using Indirect Method as stated in AS-3 Cash Flow Statements.
- The company has disclosed business segment as the primary segment. Segments have been identified taking into account the nature of the products, the differing risks and returns, the organisation structure and internal reporting system and which is also the basis on which the management reviews and assess the company performance. However, since the entire business operations of company are being conducted from a single geographical location and deals in same products, accordingly they have been classified under a single segment for the purpose of segment reporting.
- The Figures for the last half year ended on March 31, 2026 are the balancing figures between the audited figures in respect of full financial year ended as on March 31, 2026 and the figure for the unaudited half year ended as on September 30, 2025
- The Statutory Auditors have carried out the Limited Review of these unaudited financial results of the Company.
- Rajputana Biodiesel Limited (formerly known as Rajputana Biodiesel Private Limited) ("Company") has raised Funds of 24.70 crores through IPO which was listed on NSE-Emerge on December 03, 2024 by issuing 19,00,000 Equity Shares of Face Value of INR 10 each at a premium of INR 120 each.

(All amounts are in ₹ lakhs unless stated)

Object of the Issue	Amount allocated for the object	Actual Amount Utilised (as on March 31, 2026)	Amount Unutilised (as on March 31, 2026)	Remark
Loan to subsidiary, (Nirvaanraj Energy Private Limited) NEPL, for the expansion of the existing unit of our subsidiary.	Upto 418.73 Lakhs	418.73 Lakhs	-	-
Working Capital Requirement	Upto 1220.00 Lakhs	1220 Lakhs	-	-
General Corporate Purposes	Upto 586.04 Lakhs	586.04 Lakhs	-	-
Issue Expenses	Upto 245.23 Lakhs	245.23 Lakhs	-	-
Total	2470 lakhs	2470 lakhs	-	

- Weighted avg no. of equity share is calculated on Proportionate Periodical Basis for shares related to public issue for calculation of Earning per share.
- Figures for the previous period/year has been regrouped, restated and/or reclassified wherever considered necessary to make them comparable to the current peiod/presentation.
- There are no Investors Complaints pending as on 31st March, 2026.
- The figures for the corresponding previous half year/annual periods have been regrouped/reclassified, wherever necessary, to make them comparable with the current period figures.
- The results of the company are also available for investors at www.rajputanabiodiesel.com and www.nseindia.com.

For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED


 Sarthak Soni
 Managing Director
 DIN: 07633751



Place: JAIPUR
 Date: 23.05.2026

RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Team | Email: audit@rajvanshica.com

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INDEPENDENT AUDITOR'S REPORT

To

The Board of Directors of

Rajputana Biodiesel Limited

(Formerly known as "Rajputana Biodiesel Private Limited")

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial result of **Rajputana Biodiesel Limited (Formerly known as Rajputana Biodiesel Private Limited)**, (hereinafter referred to as "The Holding Company") for the half year ended 31st March, 2026 and the year to date results for the year from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ("Listing Regulations").

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

a) includes the results of the following entities:

Parent:

Rajputana Biodiesel Limited

Subsidiary Concern:

1. Nirvaanraj Energy Private Limited

2. Rajputana Agro LLP

b) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rule, 2014 and the accounting principles generally accepted in India, of the consolidated net profit and other financial information of the group for the half year and year ended 31st March, 2026.

Jaipur Office: H-15, Chitrangan Marg, C-Scheme, Jaipur- 302001

New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.

Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai-400014

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Basis of Opinion

We conducted our Audit of the consolidated Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules made 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Financial Results.

Management's Responsibility for the Consolidated Financial Results

The statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared on the basis of consolidated financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each

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entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group is responsible for overseeing the financial reporting process of each entity.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

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

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to consolidated financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by Board of Directors.

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- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Matters

We report that the figures for the half year ended 31st March, 2026 represent the derived figures between the audited figures in respect to the financial year ended 31st March, 2026 and the published unaudited year to- date figures up to 30th September, 2025, being the date of the end of

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the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Rajvanshi & Associates

Chartered Accountants

FRN: 005069C



Prakshal Jain

(Partner)

ICAI M. No.: 429807

Peer Review Certificate No.: 023899

UDIN: 26429807OUFKOV3827

Date: 23.05.2026

Place: Jaipur

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RAJPUTANA BIODIESEL LIMITED

(Formerly known as "Rajputana Biodiesel Private Limited")

REGISTERED OFFICE: Jaipuria Mansion, Panch Batti, M.I.Road Jaipur Rajasthan 302001

CIN: L74999RJ2016PLC056359 E-MAIL: info@rajputanabiodiesel.com Phone No.: +91 9509222333

**Statement of Consolidated Assets and Liabilities as at 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	AS AT 31-Mar-2026 (Audited)	AS AT 31-Mar-2025 (Audited)
I EQUITY AND LIABILITIES		
1. SHARE HOLDERS FUNDS		
(a) Share Capital	703.35	703.35
(b) Reserves & Surplus	4283.53	3380.38
(c) Money Received Against Share Warrants	-	-
	4986.88	4083.73
2. Minority Interest	259.50	113.63
3. Share application money pending allotment		
4. Non-current liabilities		
(a) Long-Term Borrowings	417.45	554.45
(b) Deferred Tax Liabilities (net)	5.15	15.24
(c) Other Long Term Liabilities	-	-
(d) Long-Term Provisions	11.62	9.05
	434.22	578.74
5. Current liabilities		
(a) Short-Term Borrowings	2396.93	848.23
(b) Trade Payables		
A. Total Outstanding dues of Micro and Small Enterprises	-	-
B. Total Outstanding dues of Creditors other than Micro and Small Enterprises	572.36	218.78
(c) Other Current Liabilities	308.73	118.63
(d) Short-Term Provisions	190.59	86.89
	3468.61	1272.54
TOTAL	9149.21	6048.64
II ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property Plant and Equipment	894.04	576.09
(ii) Intangible Assets	7.72	7.72
(iii) Capital Work in Progress	836.39	74.50
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	76.97	9.82
(c) Deferred Tax Assets (Net)	-	-
(d) Long-term loans and Advances	257.20	523.18
(e) Other Non-current Assets	-	-
	2072.32	1191.31
2. Current assets		
(a) Current Investments	-	-
(b) Inventories	3573.72	1887.43
(c) Trade Receivables	1565.27	1519.97
(d) Cash and Cash Equivalents	205.82	156.15
(e) Short Term loans and Advances	498.40	207.63
(f) Other current assets	1233.69	1086.15
	7076.89	4857.33
TOTAL	9149.21	6048.64

For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED

 Sarthak Soni
 Managing Director
 DIN: 07633751
Place: JAIPUR
Date: 23.05.2026

RAJPUTANA BIODIESEL LIMITED**(Formerly known as "Rajputana Biodiesel Private Limited")**

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Website: www.rajputanabiodiesel.com

**Statement of Consolidated Financial Results for the period ended 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

Particulars	For the six months ended			For the year ended	For the year ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A. INCOME					
1. Revenue From Operations	6267.05	5935.87	2278.10	12202.92	6731.31
2. Other Income	54.24	51.74	16.64	105.98	129.48
TOTAL INCOME (A) (1+2)	6321.29	5987.61	2294.73	12308.90	6860.79
B. EXPENDITURE					
a. Cost of materials consumed	2958.21	4795.57	1922.86	7753.78	5217.37
b. Purchases of Stock in Trade	3016.97	619.61	(441.52)	3636.58	144.94
c. Direct Expenses	85.04	132.02	67.71	217.06	180.55
d. Changes in Inventories of Finished Goods, work -in -progress and stock in trade	(820.71)	(703.97)	220.42	(1524.67)	(152.37)
e. Employee Benefits Expenses	114.61	100.36	102.47	214.97	198.52
f. Finance Costs	97.29	67.08	92.21	164.37	179.15
g. Depreciation & Amortisation	56.89	48.25	46.00	105.13	88.48
h. Other Expenses	235.23	164.41	123.64	399.64	244.04
TOTAL EXPENSES (B)	5743.54	5223.32	2133.79	10966.86	6100.69
C. Profit before Prior Period & exceptional items and tax (A-B)	577.76	764.28	160.94	1342.04	760.10
Prior Period Items (Net)	-	-	-	-	7.09
D Profit before exceptional items, extraordinary items & tax	577.76	764.28	160.94	1342.04	753.01
Exceptional Items	-	-	0.22	-	0.20
E. Profit before extraordinary items and tax	577.76	764.28	160.73	1342.04	752.81
Extraordinary items	-	-	-	-	-
F. Profit before tax	577.76	764.28	160.73	1342.04	752.81
G. Tax Expense:					
a. Current Tax	139.01	155.41	56.33	294.42	162.87
b. Deferred tax expenses /(credit)	(13.17)	3.08	(3.13)	(10.09)	(2.18)
c. Tax Adjustments for earlier years	5.80	-	-	5.80	-
TOTAL TAX EXPENSES (G)	131.64	158.50	53.20	290.13	160.70
H. Profit /(loss) for the Year (F-G)	446.12	605.79	101.26	1051.91	592.12
I. Share of Profit/(loss) from Associate	-	-	(0.09)	-	(0.13)
J. Profit /(loss) for the Year (H+I)	446.12	605.79	101.17	1051.91	592.24
K. Less: Share of Minority Interest	58.21	87.47	19.67	145.68	55.36
L. Profit/(Loss) Transferred to Reserve & Surplus (J-K)	387.92	518.32	120.84	906.23	536.88
M. Earnings per share (Face Value of 10 each : pre bonus)					
a. Basic & Diluted	2.78	10.87	0.81	13.65	10.29
N. Earnings per share (Face Value of 10 each : post bonus)					
a. Basic & Diluted	2.78	10.87	0.81	13.65	10.29

For and on behalf of the Board of Directors of
Rajputana Biodiesel Limited
 (Formerly known as "Rajputana Biodiesel Private Limited")


Sarthak Soni
 Managing Director
 DIN:07633751
 Place: Jaipur
 Date: 23.05.2026



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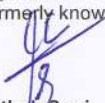
**Consolidated Cash Flow Statement for the year ended 31st March, 2026**

(All amounts are in ₹ lakhs unless stated)

Particulars	For the year ended	For the year ended
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
(A) NET CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	1342.04	752.81
Adjustments to reconcile profit before tax to net cash flows		
Depreciation of current year (including impairment)	105.13	88.48
Adjustment of Exceptional Item	-	0.20
Adjustment of Gratuity Expenses	3.89	4.39
Adjustment of Lease Equalisation Reserve Charged to P&L	(1.91)	(1.40)
Adjustment of Profit on sale of Fixed Assets	-	-
Adjustment of Preliminary & Preoperative Exp	0.32	0.32
Share in Profit/Loss of Associates	-	(0.13)
Finance Cost	164.37	175.80
Interest and Other Income	(76.06)	(129.42)
Operating Profit before working capital change	1537.79	891.06
Adjusted for Increase/(decrease) in Operating Liabilities		
Increase/(decrease) in Trade Payables	353.58	(111.95)
Increase/(decrease) in Other Liabilities & Provisions	190.09	(220.30)
Adjusted for Decrease/(increase) in Operating Assets		
Decrease/(increase) in Trade Receivable	(45.30)	(246.87)
Decrease/(increase) in Inventory	(1686.29)	(647.82)
Decrease/(increase) in Other Current Assets	(147.87)	(900.02)
Decrease/(increase) in Short Term Loans & Advances	(290.76)	(78.77)
Cash Generated from Operations before Extra-Ordinary Items	(88.76)	(1314.68)
Direct taxes paid	(195.94)	(218.14)
NET CASH FLOW FROM OPERATING ACTIVITIES	(284.70)	(1532.81)
(B) NET CASH FLOW FROM INVESTING ACTIVITIES		
Decrease/(increase) in Long Term Loans and Advances (Net)	265.98	(156.95)
Sale of Investments	-	-
Purchase of Investment in Mutual Funds/Shares & Securities	(67.15)	(9.80)
Addition in Fixed Assets	(423.08)	0.00
Addition in Capital Work in Progress	(761.89)	(186.06)
Proceeds from Sale of Assets	-	-
Interest and Other Income	76.06	129.42
NET CASH FLOW FROM INVESTING ACTIVITIES	(910.08)	(223.39)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital (incl. securities premium, net of issue exp.)	(2.89)	2227.82
Increase/(Decrease) in Long-Term Borrowings	(137.00)	-
Increase/(Decrease) in Short-Term Borrowings	1548.70	(511.51)
Finance Cost	(164.37)	(175.80)
NET CASH FLOW FROM FINANCING ACTIVITIES	1244.44	1540.51
Increase in cash & Bank Balances (A+B+C)	49.67	(215.70)
Opening cash & Bank Balances	156.15	371.85
Closing cash & Bank Balances	205.82	156.15

For and on behalf of the Board of Directors of
Rajputana Biodiesel Limited

(Formerly known as "Rajputana Biodiesel Private Limited")



Sarthak Soni
Managing Director
DIN:07633751



Place: Jaipur
Date: 23.05.2026

Note:

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
- Figures of Previous year have been rearranged / regrouped wherever necessary.
- Figures in brackets are outflow/deductions.

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**Consolidated Segment Report for the period ended 31st March 2026**

(All amounts are in ₹ lakhs unless stated)

PARTICULARS	For the six months ended			For the year ended	For the year ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(A) SEGMENT REVENUE					
(i) Segment - Biodiesel and other ancillary products	6267.05	5935.87	2278.10	12202.92	6731.31
(ii) Segment - Other Products	-	-	-	-	-
Total	6267.05	5935.87	2278.10	12202.92	6731.31
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/ Income from Operations	6267.05	5935.87	2278.10	12202.92	6731.31
(B) SEGMENT RESULT					
(i) Segment - Biodiesel and other ancillary products	832.77	779.62	236.42	1612.39	799.21
(ii) Segment - Other Products	-	-	-	-	-
Total	832.77	779.62	236.42	1612.39	799.21
Add: Other Income	54.24	51.74	16.64	105.98	129.48
Less: Finance Cost	97.29	67.08	92.21	164.37	175.80
Less: Exceptional Items	-	-	0.22	-	0.20
Less: Tax Expenses	131.64	158.50	59.46	290.13	160.70
Profit after Tax	446.12	605.79	101.17	1051.91	591.99
(C) SEGMENT WISE CAPITAL EMPLOYED (ASSETS - LIABILITIES)					
(i) Segment - Biodiesel and other ancillary products	5680.60	5324.11	4776.10	5680.60	4776.10
(ii) Segment - Other Products	-	-	-	-	-
Total	5680.60	5324.11	4776.10	5680.60	4776.10
(D) SEGMENT LIABILITIES					
(i) Segment - Biodiesel and other ancillary products	3902.83	2722.70	1851.28	3902.83	1851.28
(ii) Segment - Other Products	-	-	-	-	-
Total	3902.83	2722.70	1851.28	3902.83	1851.28

For and on behalf of the Board of Directors
RAJPUTANA BIODIESEL LIMITED(Sarthak Soni)
Managing Director
DIN: 07633751Place: Jaipur
Date: 23.05.2026

NOTE: In accordance with the provisions of Accounting Standard (AS) 17, "Segment Reporting", the Company has evaluated its business segments based on the products it manufactures and sells. Since the entire business operations are conducted from a single geographical location, no geographical segments have been identified.

The Company deals in two primary products:

- (i) Bio Diesel (Principal Product)
- (ii) Crude Glycerine (Ancillary Product)

However, given that both products are closely related and are not separately identifiable in terms of financial performance or decision-making, they have been classified under a single segment for the purpose of segment reporting.

This classification is in compliance with the segment reporting requirements of AS 17, as prescribed by the Institute of Chartered Accountants of India (ICAI), which allows for the aggregation of products with similar characteristics into one segment when their financial performance is not distinguishable.

Thus, for the purpose of compliance with the relevant accounting standards, the Company has identified a single segment in the financial statements.

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Website: www.rajputanabiodiesel.com

**Statement of Consolidated Financial Results for the period ended 31 March 2026****Notes to the financial results:**

1. The above audited consolidated financial results for the half year and year ended March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on May 23, 2026. The statutory auditor have expressed an unmodified opinion on the aforesaid results.

2. The published audited year to date figures of the 1st half of the current financial year are subject to limited review by us.

3. The financial results for the Half year ended March 31, 2026 have been prepared in accordance with the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

4. As Per MCA Notification Dated 16th Feb 2015, Companies whoes shares are listed on SME Exchange as referred to in Chapter XB of SEBI (issue of Capital and Disclosure Requirements) Regulation, 2019 are exempted from the compulsory requirement of Adoption of IND AS. As the Company is covered under the exempted category, it has not adopted IND-AS for the preparation.

5. The Cashflow has been prepared by the company using Indirect Method as stated in AS-3 Cash Flow Statements.

During the financial year 2025-26, Rajputana Agro LLP was incorporated on 19th March 2026, in which Rajputana Biodiesel Limited holds a 99.99% ownership interest, thereby making Rajputana Agro LLP a subsidiary of Rajputana Biodiesel Limited.

6. The company has disclosed business segment as the primary segment. Segments have been identified taking into account the nature of the products, the differing risks and returns, the organisation structure and internal reporting system and which is also the basis on which the management reviews and assess the company performances. However, since the entire business operations of company are being conducted from a single geographical location and deals in same products, accordingly they have been classified under a single segment for the purpose of segment reporting.

7. The Figures for the last half year ended on March 31, 2026 are the balancing figures between the audited figures in respect of full financial year ended on March 31, 2026 and the figure for the unaudited half year ended on September 30, 2025

8. The Statutory Auditors have carried out the Limited Review of the these unaudited financial results of the Company.

10. Rajputana Biodiesel Limited (formerly known as Rajputana Biodiesel Private Limited) ("Company") has raised Funds of 24.70 crores through IPO which was listed on NSE-Emerge on December 03, 2024 by issuing 19,00,000 Equity Shares of Face Value of INR 10 each at a premium of INR 120 each.

Amount in Lakhs

Object of the Issue	Amount allocated for the object	Utilised Amount (As on 31st March, 2026)	Unutilised Amount (As on 31st March, 2026)	Remarks
Loan to subsidiary, (Nirvaanraj Energy Private Limited) NEPL, for the expansion of the existing unit of our subsidiary.	Upto 418.73 Lakhs	418.73	-	-
Working Capital Requirement	Upto 1220.00 Lakhs	1220	-	-
General Corporate Purposes	Upto 586.04 Lakhs	586.04	-	-
Issue Expenses	Upto 245.23 Lakhs	245.23	-	-
Total	2470 Lakhs	2470 Lakhs	-	

11. Weighted avg no. of equity share is calculated on Proportinate Periodical Basis for shares related to public issue for calculation of Earning per share.

12. Figures for the previous period/year has been regrouped, restated and/or reclassified wherever considered necessary to make them comparable to the current peiod/presentation.

13. There are no Investors Complaints pending as on 31st March, 2026.

14. The results of the company are also available for investors at www.rajputanabiodiesel.com and www.nseindia.com

For and on behalf of the Board of Directors

Rajputana Biodiesel Limited

(Formerly known as "Rajputana Biodiesel Private Limited")


Sarthak Soni
Managing Director
DIN: 07633751



Place: JAIPUR
Date: 23.05.2026



RAJPUTANA BIODIESEL LIMITED
(Formerly known as "Rajputana Biodiesel Private Limited")
Registered Office: Jaipuria Mansion, Panch Batti, M.I. Road, Jaipur
- 302001, Rajasthan
CIN: L74999RJ2016PLC056359
Email: info@rajputanabiodiesel.com
Phone No: +91-9509222333

Date: 23rd May, 2026

To,
**National Stock Exchange of
India Limited (NSE)**
Exchange Plaza,
C-1, Block G, Bandra Kurla Complex,
Bandra, Mumbai - 400 051

Symbol: RAJPUTANA **ISIN:** INE0VHU01019

Subject: **Declaration on Auditors' Report with Unmodified Opinion under Regulation
33(3)(d) of Securities and Exchange Board of India (Listing Obligations and
Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with the provision of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that, M/s Rajvanshi & Associates, Chartered Accountants (ICAI Firm Registration No. 005069C) Statutory Auditors of the Company have issued Auditors' Report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for financial year ended March 31, 2026.

You are requested to take on record the above information.

Thanking you,
Yours Faithfully,
For Rajputana Biodiesel Limited



Sarthak Soni
Managing Director
DIN: 07633751
Place: Jaipur

RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Team | Email: audit@rajvanshica.com

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To,

Date: May 23, 2026

National Stock Exchange Limited

Exchange Plaza, C-1 Block G,

Bandra Kurla Complex, Bandra (E),

Mumbai-400051

NSE Symbol: RAJPUTANA

Sub: Certificate on Utilization of funds raised through Initial Public Offering ("IPO")

We Rajvanshi & Associates, FRN: 005069C, the Statutory Auditor of the Company hereby clarify that M/s Rajputana Biodiesel Limited (formerly known as Rajputana Biodiesel Private Limited) ("Company") has raised Funds of 24.70 crores through IPO which was listed on 3rd December, 2024, and the original allocation of funds as disclosed in prospectus along with the amounts actually utilized by the company towards the object of the issue for the half year ended 31st March, 2026 are as per **Annexure A**.

The certificate has been issued at the request of M/s Rajputana Biodiesel Limited (formerly known as Rajputana Biodiesel Private Limited) and shall be used for specific purposes only. This certificate has been issued based on examination of information and documents produced before us for verification.

Management's Responsibilities

- 1) The preparation of Annexure A is the responsibility, of the Management of "the Company". The Management of "the Company" is responsible for the maintenance of the proper books of accounts and such other records, as necessary. This responsibility includes designing, implementation and maintenance of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation and making estimates that are reasonable in circumstances.
- 2) The management of the Company is responsible for ensuring :
 - a) Utilization of funds for the purpose these have been raised; and
 - b) The adherence to the provision of the Companies Act, 2013 and all the applicable guidelines/regulations specified by the Securities and Exchange Board of India ("SEBI") and the Ministry of Corporate Affairs ("MCA").



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New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.

Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai-400014

Tel: 9509777241, 8107589045 Email: prakshal@rajvanshica.com, abhinav@rajvanshica.com

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Our Responsibilities:

- 1) It is the responsibility to obtain limited assurance and conclude as to whether the details provided in the Annexure A is in agreement with the audited books of accounts and other records for the period from 1st October, 2025 to 31st March, 2026. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend to any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.
- 2) We have examined the Annexure A prepared by the company on a test check basis and initialled it for identification purpose only.
- 3) We have conducted our verification and issued this certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes to the extent applicable (the "Guidance Note") issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
- 4) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audit and Review of Historical Financial Information, and other Assurance and Related Services Engagements" as revised from time to time.
- 5) A Limited assurance engagement includes performing procedures to obtain sufficient and appropriate evidence that vary in nature, timing and extent than a reasonable engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained that we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to this certificate:
 - a) Obtained the Prospectus dated 16th November, 2024 filled with the Securities and Exchange Board of India.
 - b) Reviewed Board and auditing committee meeting relating to utilisation of IPO proceeds and unutilised IPO funds.
 - c) Obtained the unaudited books of accounts for the year ended 31st March, 2026.
 - d) Obtained necessary records and documentation to verify Annexure A.
 - e) Obtained necessary representations from the Management of the company.



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Conclusion:

- 1) Based on our examination as above, and the information and explanations given to us, nothing has come to our attention that cause us to believe that the details provided in the statement are not in agreement with the audited books of accounts, other records for the period from 1st October, 2025 to 31st March, 2026 and Prospectus dated 16th November, 2024 filed with the Securities and Exchange Board of India.

Restriction on use:

The certificate has been issued at the request of the BOD of the Company, for submission to the National Stock Exchange, pursuant to the requirement of regulation under Chapter IV Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Rajvanshi & Associates

Chartered Accountants

FRN: 005069C



Prakshal Jain

(Partner)

ICAI M. No.: 429807

Peer Review Certificate No.: 023899

UDIN: 26429807NGSZFV1802

Date: 23rd May, 2026

Place: Jaipur

Encl.: Annexure A

Jaipur Office: H-15, Chitrangan Marg, C-Scheme, Jaipur- 302001

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Annexure A in accordance with NSE Circular No. NSE/CML/2024/23 dated September 05, 2024

Name of Listed Entity	RAJPUTANA BIODIESEL LIMITED
Mode of Fund Raising	Public Issue / Right Issue / Preferential Issue / QIP / Others
Date of Raising Funds	3 rd December, 2024
Amount Raised (Rs. In Lakhs)	Rs. 2,470.00
Report filed for half year ended	31 st March, 2026
Monitoring Agency	No
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variance in use of funds raised	No
If Yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If yes, Date of Shareholders Approval	Not Applicable
Explanation for the Deviation/ Variance	Not Applicable
Comments of the Audit Committee after review	None
Comments of the Auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table:

Object of the Issue	Amount allocated for the object	Actual Utilised Amount (As on 31 st March, 2026) (In Lakhs)	Unutilised Amount (As on 31 st March, 2026) (In Lakhs)	Remark
Loan to subsidiary, (Nirvaanraj Energy Private Limited) NEPL, for the expansion of the existing unit of our subsidiary.	Upto 418.73 Lakhs	418.73	-	-
Working Capital Requirement	Upto 1220.00 Lakhs	1220.00	-	-
General Corporate Purposes	Upto 586.04 Lakhs	586.04	-	-
Issue Expenses	Upto 245.23 Lakhs	245.23	-	-
Total	2470.00 Lakhs	2470.00 Lakhs	-	-

Note:

1. During the year ended March 31st, 2025, the company had raised Funds of 24.70 Crores through IPO which was listed on NSE-Emerge on 3rd December, 2024 by issuing 19,00,000 Equity Shares of Face

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Value of INR 10 each at a premium of INR 120 each.

2. Fund Utilized as on 31st March, 2026 in Rs 2470.00 Lakhs. The unutilized fund as on 31st March, 2026 is NIL.
3. Company has incurred certain IPO-related expenses through its own bank account instead of the designated IPO Kotak Mahindra Bank Account. Accordingly, the unutilized balance lying in the IPO Kotak Mahindra Bank Account is proposed to be transferred to the Company's bank account towards reimbursement of such expenses incurred. The Company is currently coordinating with the bank for transfer of the said amount to its bank account.
4. As per the confirmation received from Nirvaanraj Energy Private Limited (NEPL) a subsidiary of Rajputana Biodiesel Limited (RBL), the said amount of Rs 418.73 Lakhs have been utilized in accordance with the stated objects of the IPO and the terms approved by the Board of the Holding Company.

For Rajvanshi & Associates

Chartered Accountants

FRN: 005069C



Prakshal Jain

(Partner)

ICAI M. No.: 429807

Peer Review Certificate No.: 023899

UDIN: 26429807NGSZFV1802

Date: 23rd May, 2026

Place: Jaipur

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Registered Office: Jaipuria Mansion, Panch Batti, M.I. Road, Jaipur
- 302001, Rajasthan
CIN: L74999RJ2016PLC056359
Email: info@rajputanabiodiesel.com
Phone No: +91-9509222333

Re-Appointment of Internal Auditors of the Company

S. No	Disclosure Requirement	Details
1	Name	M/s. R. P. Khandelwal & Associates, Chartered Accountants (FRN: 001795C)
2	Reason for appointment, change viz. re-appointment, resignation, removal, death or otherwise	Re-Appointment of M/s. R. P. Khandelwal & Associates, Chartered Accountants (FRN: 001795C)
3	Date of Appointment/ reappointment/ cessation (as applicable) and term of Appointment/ Re-Appointment	Date of Re-Appointment: 23 rd May, 2026 Term of Re-Appointment: Financial Year 2026-2027 and 2027-28
4	Brief Resume (in case of appointment):	M/s. R. P. Khandelwal & Associates, Chartered Accountants (FRN: 001795C) is devoted towards providing a wide gamut of high-quality advisory services and solutions to a wide network of clients all over India in the field of finance, accounting, audit, taxation and internal control.
5	Relationship between the directors (in case of appointment of Director)	Not Applicable