35TH ANNUAL REPORT

2025-2026

RCC CEMENTS LIMITED

CIN : L46524DL1991PLC04377
Regd. Office: 702, Arunachal Building, 19, Barakhamba Road,
Connaught Place, New Delhi -110001
Phone: +91-7428281980
Email: rcccementslimited@gmail.com ; Website: www.rcccements.com

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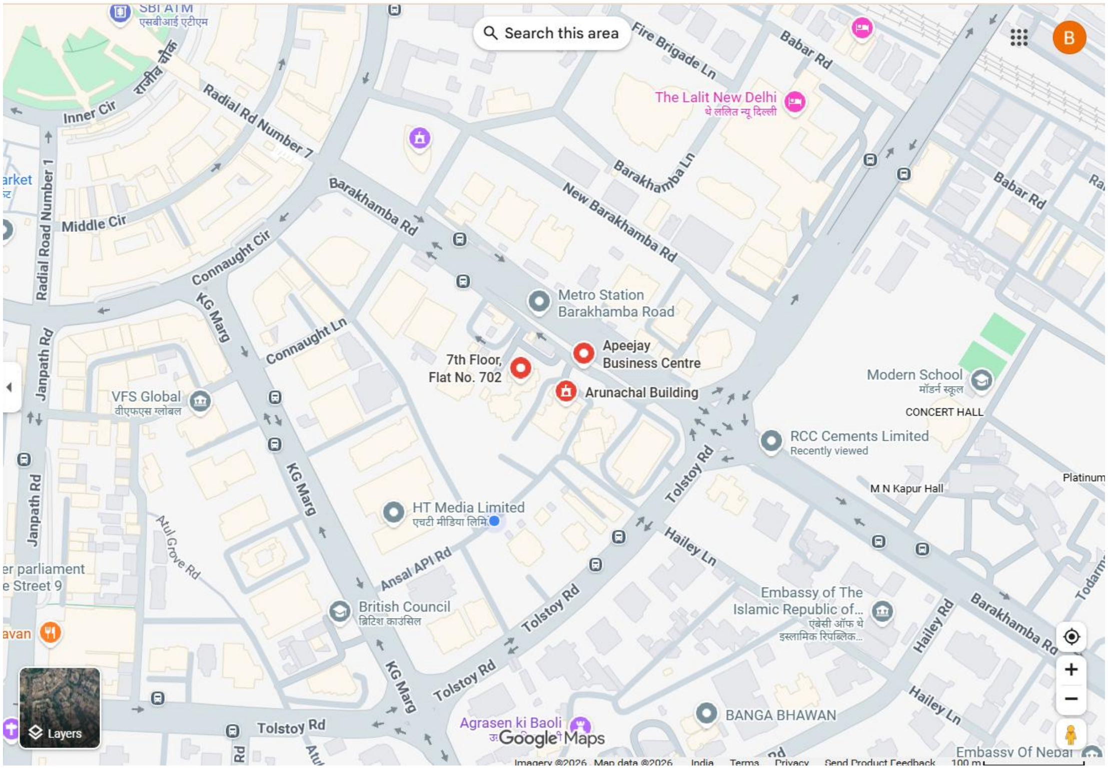
ROUTE MAP FOR THE AGM VENUE

Venue: 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001



RCC CEMENTS LIMITED

CIN: L46524DL1991PLC043776
Regd. Office: 702, Arunachal Building, 19, Barakhamba Road,
Connaught Place, New Delhi-110 001
Phone.: 91-7428281980
Email: rcccementslimited@gmail.com Website: www.rcccements.com

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Sachin Garg	Managing Director
Mrs. Madhu Sharma	Non-Executive Woman Director
Mr. Faizal Bavaraparambil Abdul Khader	Non-Executive Director (Appointed w.e.f April 21, 2026)
Mr. Pankaj Prasad	Non-Executive Independent Director
Mr. Santosh Pradhan	Non-Executive Independent Director
Mr. Shatrughan Sahu	Non-Executive Independent Director (Appointed w.e.f April 21, 2026)

KEY MANAGERIAL PERSONNEL

Mr. Rachit Garg (Appointed w.e.f November 03, 2025)	Chief Financial Officer
Mrs. Charu Varshney (Upto May 04, 2026)	Company Secretary & Compliance Officer
Mr. Sandeep Singh (Appointed w.e.f May 07, 2026)	Company Secretary & Compliance Officer

STATUTORY AUDITORS

M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
(Firm Registration No. 010192N)

INTERNAL AUDITORS

M/s. Sanghi & Co.,
Chartered Accountants
(Firm Registration No. 012619N)

BANKERS

Bank of Baroda
Kamla Nagar, New Delhi

ICICI Bank,
Barakhamba Road, New Delhi

REGISTRAR & SHARE TRANSFER AGENTS

MAS Services Limited
Registrar & Share Transfer Agents.
T-34, 2nd Floor,
Okhla Industrial Area
Phase -II, New Delhi-110020.
Ph. No.:011-26387281-83
Email Id: investor@masserv.com

REGISTERED OFFICE AND CONTACT DETAILS

702, Arunachal Building, 19, Barakhamba Road,
Connaught Place, New Delhi-110 001
Phone.: 91- 7428281980
Email: rcccementslimited@gmail.com
Website: www.rcccements.com

CIN NO. & ISIN OF THE COMPANY

L46524DL1991PLC043776,
INE335N01015

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 35th ANNUAL GENERAL MEETING OF THE MEMBERS OF RCC CEMENTS LIMITED WILL BE HELD ON WEDNESDAY, 30th SEPTEMBER, 2026 AT 11:00 A.M AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 702, ARUNACHAL BUILDING, 19, BARAKHAMBA ROAD, CONNAUGHT PLACE, NEW DELHI-110001

To transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the company including the Balance Sheet of the Company as at 31st March, 2026 and the Statement of Profit and Loss of the Company and Cash Flow statement & other Annexures thereof for the Financial Year ended 31st March, 2026 and the Report of the Board of Directors and Auditors thereon.

2. To appoint Mrs. Madhu Sharma (DIN:06947852), as the Director of the Company, who is liable to retire by rotation and being eligible, offers herself for re-appointment pursuant to the provisions of Section 152 of the Companies Act, 2013.

SPECIAL BUSINESS:

3**.** **APPROVAL FOR RE-APPOINTMENT OF MR. SACHIN GARG (DIN: 03320351) AS A MANAGING DIRECTOR OF THE COMPANY**

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Articles of Association of the Company and other applicable provisions of the Act and the Rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, and upon the approval of the audit committee, and pursuant to the recommendation of the Nomination and Remuneration Committee ("NRC") and the Board of Directors ("Board") of the Company, consent of the members be and is hereby accorded for the re-appointment of Mr. Sachin Garg (DIN: 03320351) as the Managing Director of the Company for a further term of five (5) years commencing from July 08, 2027 and ending on July 07, 2032, on such terms and conditions, including remuneration, as may be determined by the Board, within the limits prescribed under the Act read with Schedule V thereto and the SEBI LODR Regulations.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of office of Mr. Sachin Garg as Managing Director, he shall be entitled to the remuneration as determined herein above, as minimum remuneration, with liberty and authority to the Board to alter and vary the terms and conditions of the said appointment from time to time within the scope of Schedule V of the Act or any amendments thereto or any re-enactment thereof and SEBI (LODR) Regulations.

RESOLVED FURTHER THAT any revision in remuneration payable to Mr. Sachin Garg during his tenure of office be determined by the Board, pursuant to the recommendation of NRC, provided that such revision is within the overall limits prescribed under Section 197 of the Act read with Schedule V of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and SEBI (LODR) Regulations;

RESOLVED FURTHER THAT in the event of any statutory amendments, modifications or relaxation by the Central Government to Schedule V to the Companies Act, 2013, the Board of Directors be and is hereby authorised to vary or increase the remuneration (including the minimum remuneration), that is, the salary, perquisites, allowances, etc. within such prescribed limit or ceiling and the terms and conditions of the said appointment as agreed to between the Board and Mr. Sachin Garg be suitably amended to give effect to such modification, relaxation or variation, subject to such approvals as may be required by law.

RESOLVED FURTHER THAT as a Managing Director, Mr. Sachin Garg, shall be liable to retire by rotation under section 152 of the Companies Act, 2013, (including any statutory modifications or re-enactments thereof) however, if re-appointed as a Director immediately on retirement by rotation, he shall continue to hold his office as Managing Director and such re-appointment as Director shall not be deemed to constitute a break in his appointment as Managing Director.

RESOLVED FURTHER THAT any Director or the Key Managerial Personnel of the Company be and is hereby authorized to do all such acts, deeds, matters and take all such steps as may be necessary, proper or expedient to give effect to this resolution including but not limited to filing of necessary forms and returns with the concerned Registrar of Companies and other regulatory authorities, if required.

4. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION(S)

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

"RESOLVED THAT pursuant to the provisions of Regulation 2(1)(zc), 23 and other applicable provisions, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations") read with Sections 185, 186 & 188 and other provisions, if any, as applicable, of the Companies Act, 2013 and rules made thereunder (including any statutory modification(s), amendment(s) or reenactment(s) thereof for the time being in force), and subject to such statutory / regulatory approvals, permissions and consents as may be necessary, and pursuant to the recommendation of the Audit Committee and the Board of Directors, the approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall include any Committee thereof) to enter into and/ or undertake and/or continue with the existing and/or carry out new material related party transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as detailed in the Explanatory Statement including borrowing of money, whether secured or unsecured, in one or more tranches, and /or remuneration and /or transfer of resources, from/ to, **Key Managerial Personnel ("KMP") of the company and M/s Omkam Global Capital Private Limited**, Related Parties for the Company, on such terms and conditions, including tenure, interest rate, security, repayment terms and other commercial terms, as may be determined by the Board, as it may deem fit and in the best interests of the Company, for an aggregate amount not exceeding **INR 25,00,00,000/- (Indian Rupees Twenty-Five Crore only)**, during the period commencing from the date of this Annual General Meeting ("AGM") and continuing up to the conclusion of the next AGM of the Company, notwithstanding that the aggregate value of such transaction(s), whether undertaken individually or collectively, may exceed the applicable thresholds prescribed under the Companies Act, 2013 and the SEBI Listing Regulations, as amended from time to time.

RESOLVED FURTHER THAT the aforesaid related party transaction(s) shall be undertaken only on such terms and conditions as may be determined by the Board, subject to applicable laws, and shall be conducted, to the extent applicable, on an arm's length basis and in the ordinary course of business of the Company, and in accordance with the applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof duly authorized for the purpose) and/or any person authorized by the Board from time to time be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant Authorities, including Governmental Authorities in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT any Director and/or Key Managerial Personnel of the Company be and is hereby authorized to make necessary filings, disclosures to Stock Exchanges and Regulatory Authorities and to do all such acts, deeds and things as may be required to give effect to this resolution."

For and on behalf of the Board of
RCC Cements Limited
Sd/-
Sandeep Singh
Company Secretary
M. No. – A-67580

Place: New Delhi
Dated: 31-08-2026

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY. A PROXY FORM IS ENCLOSED. THE INSTRUMENT APPOINTING A PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten per cent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act proxy for any other person or member.

2. Corporate Members intending to send their authorized representative to attend the Meeting are requested to send at the Registered Office of the Company, a duly certified copy of the Board Resolution, authorising their representative to attend and vote on their behalf at this General Meeting.

3. Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of Annual General Meeting to enable the management to keep the information ready at the meeting.

4. The Register of Members and Share Transfer Books of the Company will remain closed from Friday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive) for the purpose of the AGM.

5. Members / Proxies should fill-in the attendance slip for attending the Meeting and bring their attendance slip along with their copy of the Annual Report to the Meeting.

6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of name will be entitled to vote.

7. Members who are holding Company's shares in dematerialized form are required to bring details of their Depository Account Number for identification.

8. The members are requested to intimate changes if any, in their registered address to the Registrar & Share Transfer Agents for shares held in physical form & to their respective Depository participants for shares held in electronic form.

9. All documents referred to in the accompanying Notice are opened for inspection at the Registered Office of the Company on all working days, except Sunday between 2 P.M. to 4 P.M. upto the date of the Annual General Meeting.

10. Members are requested:

i) To quote their folio Nos. in all correspondence.

ii) To note that no gifts will be distributed at the meeting.

iii) In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

11. Members who have not registered their e-mail addresses so far are requested to register their e-mail addresses for receiving all communications including Annual Report, Notices, Circulars, etc from the Company electronically.

12. In terms of Section 72 of the Companies Act, 2013, a Member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Member(s) desirous of availing this facility may submit nomination in the prescribed Form SH – 13 to the Company/RTA in case shares are held in Physical form, and to their respective depository participant, if held in electronic form.

13. ***Members/Promoters holding shares, of the Company in demat form shall provide the details of their Bank Account and E-mail Id to the RTA i.e MAS Services Limited having registered office is T-34, IInd Floor, Okhla Industrial Area, Phase-II, New Delhi 110020 and those holding shares in physical form will provide their Bank A/c details and E-mail Id to the Company or to the RTA of the Company. Necessary communication in this regard has already been sent separately to the shareholders by the Company.***

14. ***Members/Promoters holding shares in demat form are requested to submit their Permanent Account Number (PAN), to their respective Depository Participant and those holding shares in physical form are requested to submit their PAN details to the company as well as to get their shares dematerialized, pursuant to SEBI notification number SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018. Please note that as per the aforesaid SEBI's notification, the requests for effecting transfer of securities shall not be processed unless the securities are held in dematerialized form with a Depository. In view of the above all the shareholders/promoters holding shares in physical form are requested to open a de-mat A/c with a Depository participant and get their shares dematerialized. Necessary communication in this regard has already been sent separately to the shareholders by the Company.***

15. Pursuant to Section 108 of the Companies Act, 2013, read with the Companies (Administration) Rules, 2014, the Company is pleased to provide the e-voting facility to the members to exercise their right to vote by electronic means.

The Company has fixed 24th September, 2026 as cut-off date to record the entitlement of the shareholders to cast their vote electronically at the 35th Annual General Meeting (AGM) by electronic means under the Companies Act, 2013 and rules thereunder. Consequently, the same cut-off date, i.e. 24th September, 2026 would record entitlement of the shareholders, who do not cast their vote electronically, to cast their vote at the 35th AGM on 30th September, 2026.

16. The e-voting period will commence at 09.00 A.M. on 27th September, 2026 and will end at 5.00 P.M. on 29th September, 2026. The Company has appointed Mr. Kundan Agrawal (Membership No. FCS –7631 & CP No. 8325), Company Secretary in Practice to act as Scrutinizer, for conducting the scrutiny of the votes cast. The Members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given as Annexure to the Notice. The Company has engaged the services of National Securities Depository Limited (NSDL) as the Authorised Agency to provide e-voting facility.

17. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

a. For shares held in electronic form: to their Depository Participants (DPs)

b. For shares held in physical form: to the Company/Registrar and Transfer Agent in prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI/HO/ MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021.

18. As per the provisions of Section 72 of the Act and SEBI Circular, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14 as the case may be. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to MAS Services Limited in case the shares are held in physical form.

19. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the website of the Company's Registrar and Transfer Agents, MAS Services Limited at https://www.masserv.com/downloads.asp. It may be noted that any service request can be processed only after the folio is KYC Compliant.

20. Members who hold shares in physical mode and have not registered / updated their email addresses with the Company, are requested to register / update the details in the prescribed Form ISR-1 and other relevant forms with the Registrar & Share Transfer Agent of the Company MAS Services Limited ("RTA"). Pursuant to the SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD- 1/P/CIR/2023/37 dated March, 16, 2023, the Company has sent letters to the shareholders holding shares in physical form to furnish the KYC details which are not registered in their respective folios. Further the shareholders can also access the relevant Forms on Company's website at www.rcccements.com

Members holding shares in demat form are requested to update their email address with their respective DPs.

21. Further, pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated July 02, 2025, a special window was opened for re-lodgement of transfer deeds lodged prior to April 01, 2019 which were rejected, returned, or remained unattended due to deficiencies in documents, process, or otherwise, for a period of six months from July 07, 2025 to January 06, 2026, wherein such transfer requests, including those pending with the Company/Registrar and Share Transfer Agent ("RTA"), were processed only in dematerialised ("demat") mode in accordance with the prescribed transfer-cum-demat procedure.

Further, in order to facilitate investors in obtaining rightful access to their securities, SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, SEBI has introduced another special window for transfer and dematerialisation of physical securities sold/purchased prior to April 01, 2019, which shall remain open for a period of one year from February 05, 2026 to February 04, 2027. The said special window shall also be applicable to transfer requests that were previously rejected, returned, or not attended to due to deficiencies in documentation, process, or otherwise. Securities transferred pursuant to the said special window shall be credited to the transferee only in demat mode and shall remain under lock-in for a period of one year from the date of registration of transfer, during which period such securities shall not be transferred, lien marked, or pledged.

Accordingly, shareholders who could not avail themselves of the earlier opportunity are encouraged to submit the requisite documents to the Company's Registrar and Share Transfer Agent, MAS Services Limited, for processing of their transfer-cum-demat requests.

For and on behalf of the Board of
RCC Cements Limited
Sd/-
Sandeep Singh
Company Secretary
M. No. - A-67580

Place: New Delhi
Dated: 31.08.2026

VOTING THROUGH ELECTRONIC MEANS

The procedure and instructions for e-voting as given in the Notice of the 35th Annual General Meeting are again reproduced hereunder for easy reference:

A. The remote e-voting period begins on 27th September, 2026 at 09:00 A.M. and ends on 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 24th September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 24th September, 2026.

B. Any person, who acquires shares and becomes member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e., 24th September, 2026, may also obtain the login ID and password by sending a request at evoting@nsdl.co.in or RTA, MAS Services Limited. However, if you are already registered with NSDL for remote e-voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on www.evoting.nsdl.com or contact NSDL at the following toll free no.: 1800-222-990.

C. A member may participate in the AGM even after exercising his right to vote through remote e-voting but shall not be allowed to vote again at the AGM.

D. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

E. Mr. Kundan Agrawal Practicing Company Secretary (Membership No. FCS –7631 & CP No. 8325), has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.

F. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of "Ballot Paper" for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.

G. The Scrutinizer shall after the conclusion of voting at the AGM, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than Forty Eight hours of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

H. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.rcccements.com and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing and communicated to the BSE Limited.

I. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently or cast the vote again.

J. The "EVEN" of RCC Cements Limited is "142020"

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are 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 4. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting 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.comand click on login & New System Myeasi 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) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once 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 options available against company name or e-Voting service provider-NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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. NSDL and CDSL.

Login type	Helpdesk details
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.inor call at toll free no.: 1800 1020 990 and 1800 22 44 30
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 022- 23058738 or 022-23058542-43

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. Now you are ready for e-Voting as the Voting page opens.

3. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
4. Upon confirmation, the message "Vote cast successfully" will be displayed.
5. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
6. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cskundanagrawal@gmail.com or agrawal.kundan@gmail.comwith a copy marked to rcccementslimited@gmail.com and evoting@nsdl.co.in
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please send signed request with Folio No., Name of shareholder, scanned copy of any one share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@masserv.com.
2. In case shares are held in demat mode, please update your email id with your depository. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.infor procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

General Instructions:

1. In case of any queries, you may refer the Frequently Asked Question (FAQs) for Shareholders and e-voting user manual for Shareholders available to the Downloads section of https://www.evoting.nsdl.com
2. You can also update your mobile number and e-mail id in the profile details of the folio which may be used for sending future communication(s).
3. The e-voting period commences 27.09.2026 at 09.00 A.M. and ends on 29.09.2026 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 24.09.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.
4. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date (record date) of 24.09.2026.
5. Since the Company is required to provide members facility to exercise their right to vote by electronic means, shareholders of the Company, holding either in physical form or in dematerialized form, as on the cut-off date of 24.09.2026 and not casting their vote electronically, may only cast their vote at the 35th Annual General Meeting.

6. Mr. Kundan Agrawal Practicing Company Secretary (Membership No. FCS –7631 & CP No. 8325), Practicing Company Secretary has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

7. The Scrutinizer shall immediately after the conclusion of voting at the AGM, first count the voting cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make a Consolidated Scrutinizer's Report of the votes cast in favour or against, if any, and to submit the same to the Chairman of the AGM not later than 48 hours working days from the conclusion of the AGM.

8. The Results shall be declared forthwith after the submission of Consolidated Scrutinizer's Report either by Chairman of the Company or by any person authorized by him in writing and the resolutions shall be deemed to be passed on the AGM date subject to receipt of the requisite number of votes in favour of the Resolutions

   The Results declared along with the Scrutinizer's Report(s) will be available on the website of the Company www.rcccements.com and on the website of CDSL immediately after the declaration of the results by the Chairman.

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sandeep Singh
Company Secretary
Membership No: A-67580

Place: New Delhi
Date: 31.08.2026

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

Item No. 3

APPROVAL OF RE-APPOINTMENT OF MR. SACHIN GARG (DIN: 03320351) AS A MANAGING DIRECTOR OF THE COMPANY

Mr. Sachin Garg (DIN: 03320351) whose reappointment as a Managing Director was approved through special resolution passed by the shareholders at the 31st Annual General Meeting held on September 30, 2022, for a period of five years, with effect from July 08, 2022 upto and including July 07, 2027. The tenure of Mr. Sachin Garg as a Managing Director of the Company will conclude on July 07, 2027.

Considering his rich experience, leadership qualities, and significant contribution towards the Company, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee and with the approval of the audit committee, at its meeting held on August 31, 2026, has approved the re-appointment of Mr. Sachin Garg as a Managing Director of the Company for a further term of (5) five years with effect from July 08, 2026 to July 07, 2032, subject to the approval of the members in the ensuing Annual General Meeting, on the terms and conditions including remuneration, stated hereto or an agreement proposed to be entered with him.

Terms of Re-appointment and Remuneration:
The re-appointment and remuneration of Mr. Sachin Garg have been considered by the Nomination and Remuneration Committee in accordance with Sections 196, 197, 198, and 203 read with Schedule V to the Companies Act, 2013 along with the rules made thereunder and SEBI (LODR) Regulations, 2015. The main terms including remuneration are as under:

i) **Salary (including Bonus)**: The remuneration payable to Mr. Sachin Garg shall be determined by the Board, pursuant to the recommendation of the NRC, from time to time during his tenure, subject to the provisions of Sections 196 and 197 of the Act, read with Schedule V thereto, and other applicable provisions of the Act and the rules made thereunder, as amended from time to time.

ii) **Tenure**: For a term of five consecutive years commencing from 08/07/2027. His office shall be liable to retirement by rotation in accordance with the applicable provisions of the Companies Act, 2013.

iii) **Functions:** Mr. Sachin Garg shall discharge such duties and functions as may be assigned to him by the Board of Directors from time to time.

iv) **Commission**: Commission, if any, may be paid to Mr. Sachin Garg as may be determined by the Board on the recommendation of the NRC, subject to the applicable provisions of the Act, Schedule V thereto, the SEBI LODR Regulations.

v) **Minimum Remuneration** – In the event of inadequacy or absence/ loss of profits in any financial year, the remuneration shall be paid as minimum remuneration in accordance with the provisions of Schedule V of the Companies Act, 2013.

The Company has received all necessary statutory disclosures and declarations from Managing Directors, encompassing written consent to act as Managing Director along with Form DIR-8 confirming his non-disqualification under sub-section (2) of Section 164 of the Act.

None of the Directors and Key Managerial Personnel of the Company or their respective relatives are concerned or interested in the Resolution at Item No. 3 of the accompanying Notice, except Mr. Sachin Garg himself, may be considered to be interested in the aforesaid resolution.

The Board seeks the approval of members for the appointment of Mr. Sachin Garg as a Managing Director of the Company pursuant to Sections 196, 197, 203 and other applicable provisions of the Act and the Rules made thereunder and his office shall be liable to retire by rotation under section 152 of the Companies Act, 2013, however, if re-appointed as a Director immediately on retirement by rotation, he shall continue to hold his office as Managing Director and such re-appointment as Director shall not be deemed to constitute a break in his appointment as Managing Director.

The Board recommends the Special Resolution set out at Item no. 3 of the Notice for approval by the Members.

DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT IN THE FORTHCOMING ANNUAL GENERAL MEETING

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings]

Re-appointment of Mr. Sachin Garg (DIN: 03320351) as Managing Director of the Company

Age	46 years
DIN	03320351
Category	Managing Director
Qualification	Chartered Accountant
Brief Resume	Mr. Sachin Garg is a fellow Member of the Institute of Chartered Accountants of India. He has rich experience of more than 20 years. He has significant expertise in Corporate Laws, Audit, Finance & Taxation, Capital Markets, Project Management, Companies Act etc. He has always demonstrated a certain dynamism and foresight seen in the most pragmatic of professional. He has significant expertise in preparing long range business plans using financial modeling, forecasting, and analysis to develop corporate objectives and predict financial outcome. He is Proficient in establishing consistent and appropriate business practices, enhancing controls for credit risks; instituting controls, teamwork and answerability throughout the entity
Nature of Expertise	Enriched experience in the Corporate Laws, Audit, Finance & Taxation, Capital Markets, Project Management, Companies Act etc.
Terms and conditions of Re- appointment	Mr. Sachin Garg, Managing Director and liable to retire by rotation. The Reappointment is being made as per Companies Act, 2013 for further period of Five (5) years with effect from July 8, 2027 to July 7, 2032 as per the terms and conditions as determined by the Board of Directors as described in the above notice of AGM, subject to the approval of shareholders in the ensuing AGM.
Details of remuneration proposed to be paid	As determined by the Board from time to time, subject to the applicable statutory limits.
Date of first appointment in the current designation	08.07.2022
Shareholding in the Company	15,200 Equity Shares of Rs. 10/- each
Directorships in other Listed Companies	N.A
Memberships/ Chairmanship of Committees of other Listed Companies	N.A
Inter-se relationship between Directors and other Key Managerial Personnel	He is not related to any other Director / Key Managerial Personnel of the Company
Number of Meetings of the Board attended during the financial year (2025-2026)	8 (Eight)
Remuneration Drawn (FY 2025-26)	NIL
Name of the Listed Entities from which the Director has resigned in the past three years	NA

Item No. 4

APPROVAL OF MATERIAL RELATED PARTY TRANSACTION(S)

Pursuant to Section 188 of the Companies Act, 2013 and the applicable Rules framed thereunder and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, all material related party transactions and subsequent material modifications thereto require prior approval of the shareholders of a listed entity by way of an Ordinary Resolution.

Further, Regulation 2(1)(zc) of the SEBI Listing Regulations defines a Related Party Transaction to mean a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged and irrespective of whether a consideration is involved.

In the ordinary course of its business and in furtherance of its business objectives, the Company may enter into transactions with its related parties, including Key Managerial Personnel, and other related parties, from time to time. Such transactions may include, inter alia, borrowing and lending of funds, provision or receipt of services, payment of remuneration, transfer of resources, purchase or sale of goods and services, provision of guarantees or securities and such other transactions as may be permissible under applicable laws.

To facilitate the business requirements of the Company and ensure operational and financial flexibility, the Company proposes to enter into and/or continue with existing related party transaction(s) and/or undertake new related party transaction(s) with its related parties, including **KMP of the Company and M/s Omkam Global Capital Private Limited**, whether individually or through a series of transactions, for an aggregate value not exceeding **INR 25,00,00,000/- (Indian Rupees Twenty-Five Crore Only)** during the period commencing from the date of this Annual General Meeting ("AGM") and continuing up to the conclusion of the next AGM of the Company.

The Audit Committee has reviewed the proposed transactions and has recommended the same to the Board for approval, subject to the approval of the Members. The Board of Directors is of the opinion that the proposed transactions are commercially beneficial and in the best interests of the Company. All such transactions shall be undertaken on an arm's length basis and in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

Accordingly, approval of the Members is sought under Section188 of the Companies Act, 2013 and Regulation 23 and other applicable provisions of the SEBI Listing Regulations for the proposed material related party transaction(s) up to an aggregate value not exceeding **INR 25,00,00,000/- (Indian Rupees Twenty-Five Crore Only)** during the period commencing from the date of this Annual General Meeting ("AGM") and continuing up to the conclusion of the next AGM of the Company.

Manner of determining the pricing and other commercial terms both included as part of contract and not considered as part of the contract: All proposed transactions would be carried out as part of the business requirements of the Company and are ensured to be on arm's length basis.

The members are further informed that members of the Company being a related party or having any interest in the resolution as set out in Item No. 4 shall abstain on voting on this resolution whether the entity is a related party to the particular transaction or not.

The Board of Directors, based on the recommendation of the Audit Committee, recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval of the Members.

Except to the extent of their shareholding and/or interest in the respective related party entities and transactions, none of the Directors, Key Managerial Personnel of the Company and their relatives may be deemed to be concerned or interested in the said resolution.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 as amended till date and Disclosure under Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 particulars of the transactions with the KMP of the Company and M/s. Omkam Global Capital Pvt. Ltd. are as follows:

S. No.	Particulars	1	2
1	**Designation/Name of Related Parties**	Key Managerial Person ("KMP")	M/s. Omkam Global Capital Pvt. Ltd.
2	**Name of the Director or KMP who is related**	Company Secretary and Compliance Officer and Chief Financial Officer	Mr. Mukesh Sharma*, erstwhile Director
3	**Nature of Relationship**	KMP of the Company	Mr. Mukesh Sharma, erstwhile Director of the Company is also a Director in Omkam Global Capital Pvt. Ltd.
4	**Type of transaction**	Remuneration by our Listed Company	Borrowings by our Listed Company
5	**Monetary Value**	Upto Rs. 60,00,000/-	Upto Rs. 24,40,00,000/-
6	**Justification as to why the RPTs are in the interest of the Company**	The Related Party Transactions undertaken/proposed by the Company are essential for meeting its strategic, operational and financial requirements. The unsecured loans provide the Company with necessary funds for its business and working capital requirements, while remuneration is paid for services rendered to the Company.	
7	**Materials terms and particulars of the Contracts/ arrangements**	Unsecured loans to be received by the Company and repayable on demand. The terms of such transactions shall be determined based on the business and financial requirements of the Company from time to time. The transactions shall be undertaken in the ordinary course of business and on an arm's length basis.	Remuneration for services rendered as per the terms of appointment and applicable approvals. The remuneration may be revised from time to time based on increment/ promotion and applicable approvals.
8	**Any advance paid or received for the contracts/ arrangements**	No advance. The unsecured loans shall be received as and when required by the Company.	As per the terms of employment/ appointment.
9	**Tenure of contracts/ arrangement**	From the date of this ensuing AGM till the conclusion of the next AGM.	From the date of this ensuing AGM till the conclusion of the next AGM.

<u>As per SEBI Master Circular dated January 30, 2026, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, required listed entities to follow Minimum information to be provided to the Shareholders for approval of Related Party Transactions ("RPT Industry Standards"), formulated by Industry Standards Forum are mentioned below:</u>

1. Details of Related Party Transactions with Key Managerial Personnel (KMP) of the Listed Company

<u>PART-A</u>

S. no	Particulars of the information	Information provided by the Management
A (1). Basic details of the related party		
1.	Name of the related party	Company Secretary and Compliance Officer; and Chief Financial Officer
2.	Country of incorporation of the related party/Citizenship	India
3.	Nature of business of the related party	N.A.
A (2). Relationship and ownership of the related party		

1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Key Managerial Personnel (KMP) of the Listed Company
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	N.A.
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	N.A.
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary	NIL
A (3). Details of previous transactions with the related party		
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

S. No.	Nature of Transactions	FY 2025-26 (INR)
1.	Remuneration Paid-CS	2,78,518/-
2.	Remuneration Paid-CFO	2,76,000/-

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee / shareholders).	

S. No.	Nature of Transactions	From 01.04.2026 to 31.08.2026 (INR)
1.	Remuneration Paid-CS	4,28,335/-
2.	Remuneration Paid-CFO	1,50,000/-

3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last three financial years	No
A (4). Amount of the proposed transaction(s)		
1	Total amount of all the proposed transactions being placed for approval in the current meeting.	Aggregate amount not exceeding Rs. 60,00,000 (Rupees Sixty Lakhs Only) during the proposed tenure of the transaction, distributed as follows: Company Secretary (CS) and Compliance Officer – Up to Rs. 30,00,000/- Chief Financial Officer (CFO) – Up to Rs. 30,00,000/- The actual remuneration payable shall be determined by the Board of Directors/ Audit Committee/ Nomination and Remuneration Committee from time to time in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company's remuneration policy.

<table>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>Not Applicable – The Company reported NIL turnover during the immediately preceding financial year. Further, as the Company does not have any subsidiary, the standalone turnover is the same as the consolidated turnover. Accordingly, the value of the proposed transaction as a percentage of the annual consolidated turnover cannot be computed and is therefore not ascertainable.</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td>N.A.</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.</td><td>Not Applicable, as the related party is an individual and the concept of annual standalone turnover is not applicable. Accordingly, the value of the proposed transaction as a percentage of the related party's annual standalone turnover cannot be computed.</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><td>Particulars</td><td>FY 2025-26</td></tr>
<tr><td>Turnover</td><td>--</td></tr>
<tr><td>Profit After Tax</td><td>--</td></tr>
<tr><td>Net Worth</td><td>--</td></tr>
</table></td><td>Not Applicable, as the related party is an individual and does not prepare audited financial statements. Accordingly, financial performance details for the immediately preceding financial year are not available for disclosure.</td></tr>
<tr><td colspan="3">A (5) Basic details for proposed transactions</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Remuneration</td></tr>
<tr><td>2</td><td>Details of the proposed transaction</td><td>The Company proposes to give remuneration to its KMPs, for an aggregate amount not exceeding Rs.60 Lacs (Rupees Sixty Lacs Only) distributed as follows:

Company Secretary (CS) and Compliance Officer – Up to Rs. 30,00,000/-
Chief Financial Officer (CFO) – Up to Rs. 30,00,000

The actual remuneration payable shall be determined by the Board of Directors/ Audit Committee/ Nomination and Remuneration Committee from time to time in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company's remuneration policy.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>From the date of this ensuing AGM till the conclusion of the next AGM.</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
</table>

5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Aggregate amount not exceeding ₹60,00,000/- (Rupees Sixty Lakh only) for the period commencing from the ensuing AGM and up to the conclusion of next AGM, comprising: Company Secretary (CS) and Compliance Officer: Up to ₹30,00,000/- Chief Financial Officer (CFO): Up to ₹30,00,000/- FY 2026-27: Up to ₹40,00,000/- in aggregate, comprising: • CS & Compliance Officer – Up to ₹20,00,000/- •CFO – Up to ₹20,00,000/- FY 2027-28: Up to ₹20,00,000/- in aggregate, comprising: • CS & Compliance Officer – Up to ₹10,00,000/- • CFO – Up to ₹10,00,000/- The actual remuneration payable shall be determined by the Board of Directors/ Audit Committee/ Nomination and Remuneration Committee from time to time in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company's remuneration policy.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The Audit Committee, Nomination & Remuneration Committee and the Board have considered the rationale and benefits of the proposed remuneration and are of the view that the same is necessary for the effective management of the Company's affairs, ensuring regulatory compliance and efficient conduct of its day-to-day operations. Accordingly, the proposed transaction is considered to be in the best interests of the Company and its shareholders as a whole.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP	Company Secretary and Compliance officer, and Chief Financial Officer
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	N.A.
9	Other information relevant for decision making	The remuneration proposed to be paid is considered fair and reasonable having regard to the duties, qualifications, experience and responsibilities of the concerned Key Managerial Personnel. The proposed transaction is in the best interests of the Company and shall be undertaken in compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable Laws.

2. Details of Related Party Transactions with M/s. Omkam Global Capital Private Limited

PART-A

S.no	Particulars of the information	Information provided by the Management
A (1). Basic details of the related party		
1.	Name of the related party	M/s. Omkam Global Capital Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Engaged in the business of distribution of Mobile phones, Electronic Gadgets, Mobile phone accessories, Computer and computer parts and other electronic media equipment.
A (2). Relationship and ownership of the related party		
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Mukesh Sharma*, erstwhile Director of the Company is also a Director in Omkam Global Capital Private Limited
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	NA
A (3). Details of previous transactions with the related party		
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. **S. No.** / **Nature of Transactions** / **FY 2025-26 (INR)** 1.- / Unsecured loan / 1,28,40,674/-	1,28,40,674/-
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee / shareholders).	1,28,82,674/-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last three financial years	No
A (4). Amount of the proposed transaction(s)		
1	Total amount of all the proposed transactions being placed for approval in the current meeting.	Aggregate amount not exceeding ₹24,40,00,000/- (Rupees Twenty-Four Crore Forty Lakh only)
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes

<table>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>Not Applicable – The Company reported NIL turnover during the immediately preceding financial year. Further, as the Company does not have any subsidiary, the standalone turnover is the same as the consolidated turnover. Accordingly, the value of the proposed transaction as a percentage of the annual consolidated turnover cannot be computed and is therefore not ascertainable.</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td>NA</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.</td><td>Not Applicable – The Company reported NIL turnover during the immediately preceding financial year. Further, as the Company does not have any subsidiary, the standalone turnover is the same as the consolidated turnover. Accordingly, the value of the proposed transaction as a percentage of the annual consolidated turnover cannot be computed and is therefore not ascertainable.</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><td>Particulars</td><td>FY 2025-26
(in Lacs)</td></tr>
<tr><td>Turnover</td><td>43,306.37</td></tr>
<tr><td>Profit After Tax</td><td>252.53</td></tr>
<tr><td>Net Worth</td><td>3,812.32</td></tr>
</table></td><td></td></tr>
<tr><td colspan="3">A (5) Basic details for proposed transactions</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Borrowings</td></tr>
<tr><td>2</td><td>Details of the proposed transaction</td><td>The Company proposes to avail unsecured loans from M/s Omkam Global Capital Private Limited, a related party, from time to time, in one or more tranches, for meeting its business requirements, working capital needs and general corporate purposes, for an aggregate amount not exceeding ₹24,40,00,000/- (Rupees Twenty-Four Crore Forty Lakh only) during the tenure of the proposed transaction. The loans shall be unsecured in nature and shall be availed on such terms and conditions, including tenure and repayment, as may be mutually agreed between the parties and in compliance with applicable laws.</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>From the date of this ensuing AGM till the conclusion of the next AGM.</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
</table>

5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The aggregate value of the proposed transaction shall not exceed ₹24,40,00,000/- (Rupees Twenty-Four Crore Forty Lakh only) during the period commencing from the ensuing AGM to the conclusion of next AGM. FY2026-27: Upto ₹14,40,00,000/- FY 2027-28: Upto ₹10,00,00,000/-
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The Audit Committee and the Board have considered the rationale and benefits of the proposed transaction and are of the opinion that the proposed borrowing is in the best interest of the Company, as it will facilitate timely access to funds for meeting its operational requirements, working capital needs and business objectives, while enhancing financial flexibility. The proposed transaction shall be undertaken on an arm's length basis and on terms that are fair and reasonable to the Company and is expected to be beneficial to the Company and its shareholders as a whole.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP	Mr. Mukesh Sharma*, erstwhile Director of the Company is also a Director in Omkam Global Capital Private Limited
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	NA
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	NA
9	Other information relevant for decision making	The proposed borrowing will provide the Company with timely access to funds for meeting its operational, working capital and business requirements. The Audit Committee and the Board have considered all relevant facts and circumstances and are of the view that the proposed transaction is in the best interests of the Company. Further, the proposed borrowing shall be undertaken in compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable Laws. Save as disclosed in this Explanatory Statement, there is no other information considered material for the members to make an informed decision on the proposed resolution.

PART B

Information in respect of specific type of Related Party Transactions

B (5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary		
S. No	**Particulars of the information**	**Information provided by the management**
1.	Material covenants of the proposed transaction	The Company may avail unsecured loans from M/s Omkam Global Capital Private Limited, from time to time, in one or more tranches, for an aggregate amount not exceeding ₹24,40,00,000/- (Rupees Twenty-Four Crore Forty Lakh only). The loan shall be unsecured in nature and shall be utilized for meeting the Company's working capital requirements, business operations and general corporate purposes. The tenure, interest, repayment schedule and other terms and conditions of the loan shall be mutually agreed between the parties from time to time and shall be in compliance with applicable Laws. The transaction shall be undertaken on arm's length basis and shall be on terms that are fair, reasonable and in the best interests of the Company.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The rate of interest, if any, shall be mutually agreed between the parties and shall be on arm's length basis and in accordance with applicable Laws.
3.	Cost of borrowing	The cost of borrowing under the proposed transaction is expected to be competitive and beneficial to the Company, having regard to prevailing market conditions and alternative funding sources.
4.	Maturity / due date	The loan shall be repayable on demand or in accordance with such repayment terms as may be mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The loan shall be repayable on demand and/or in accordance with such repayment schedule, tenure and other terms as may be mutually agreed between the Company and the lender from time to time.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	NA
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized for meeting the Company's working capital requirements, administrative, operational and business needs, growth initiatives, statutory obligations, strategic opportunities and other general corporate purposes, in accordance with applicable Laws and the requirements of the Company from time to time.

PART C

C (4). Disclosure only in case of Material transactions relating to borrowings by the listed entity or its subsidiary		
S. No	**Particulars of the information**	**Information provided by the management**
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements a. Before transaction b. After transaction-	 1.48 9.97
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statement a. Before transaction b. After transaction	 0.00 0.00

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sandeep Singh
Company Secretary
Membership No: A-67580

Place: New Delhi
Dated: 31.08.2026

DIRECTORS' REPORT

To the Members of RCC Cements Limited

The Directors are pleased to present their 35th Annual Report on the business and operations of RCC Cements Limited and the Financial Accounts of the company for the Financial Year ended on March 31, 2026.

1. FINANCIAL SUMMARY OR HIGHLIGHTS / PERFORMANCE OF THE COMPANY

During the year under review, the Company incurred a net loss of Rs 28076.73/- (hundred) for the year ended March 31, 2026, on a standalone basis. A summary of the financial performance of the Company on a standalone basis for the financial year ended March 31, 2026, is given below:

(Rs. In Hundred)

PARTICULARS	**CURRENT YEAR 31.03.2026**	**PREVIOUS YEAR 31.03.2025**
Income from Operations	-	2051.19
Other Income	-	-
Total Revenue	-	2051.19
Profit /(Loss) before Depreciation and Taxation	(28076.73)	(12219.24)
Less: Depreciation	-	-
Profit / (Loss) before Taxation	-	-
Provision for Taxation	-	-
Deferred tax	-	-
Profit / (loss) after Taxation	(28076.73)	(12219.24)
Profit / (Loss) brought forward from previous years	(349903.43)	(337684.19)
Balance Carried forward	(377980.16)	(349903.43)

2. Dividend

Keeping in view the losses incurred by the Company, your Directors do not recommend any dividend for the year ended March 31, 2026.

3. Reserves

In view of the losses incurred by the Company, no amount is proposed to be transferred to Reserves for the year under review.

4. Brief description and State of Company's Affair

Review of Operations

During the year under review, the Company had limited operations and, therefore, did not earn any income for the financial year 2025-26. The Company incurred a net loss of Rs 28076.73 (hundred) as against a net loss of Rs. 12219.24 (hundred) in the previous year.

Your Directors are making their best efforts to improve the overall financial position and profitability of the Company. The Management is actively exploring various market and business opportunities and undertaking necessary initiatives to restart operations so as to enhance the financial position and strengthen the net worth of the Company.

5. Change in the nature of business, if any

During the year, there is no change in the nature of business activity of the company.

6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There have been no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this Report, except as stated herein.

The Board of Directors, at its meeting held on June 19, 2026, deliberated upon and approved the commencement of a new line of business comprising trading, distribution, procurement, warehousing, wholesaling and allied activities in the consumer electronics sector, including, inter alia, mobile phones, mobile accessories, computer hardware, electronic devices, with a view to reviving and expanding the Company's operations and enhancing its revenue-generating capabilities.

In furtherance of the aforesaid proposal, the relevant Object Clause(s) of the Memorandum of Association of the Company were altered to enable the Company to undertake the proposed business activities. The Members of the Company, at the Extraordinary General Meeting ("EGM") held on Friday, July 17, 2026, approved the alteration of the Object Clause(s). Subsequently, the Company received the Certificate of Registration confirming the registration of the Special Resolution for alteration of the Object Clause(s), issued by the Registrar of Companies, Central Processing Centre ("RoC, CPC") under Section 13 of the Companies Act, 2013, on August 06, 2026.

The commencement of the new line of business is expected to support the revival and expansion of the Company's operations. The impact on the financial position and performance of the Company will depend on the scale and extent of the business activities undertaken in the future.

7. Details of significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future

During the year, there is no significant and material orders passed by the Regulators or Courts or Tribunals which can impact the going concern status and company's operations in future.

8. Details in respect of adequacy of internal financial controls with reference to the Financial Statements

The Board has adopted policies and procedure for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its asset, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure.

9. Details of Subsidiary/Joint Ventures/Associate Companies

The Company has no Subsidiary/Joint venture/Associate Company. During the year under review, no company has become subsidiary/Joint venture/Associate of the company.

10. Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement

During the year, no consolidated financial statements have been prepared by the company as the Company, neither has a subsidiary company nor an associate company or had entered into any Joint Venture with any entity.

11. Deposits

Your Company has not accepted any deposits from public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, during the year under review. The details relating to deposits, covered under Chapter V of the Act is as under: -

S. No	Particulars	Amount / remarks
(a)	Accepted during the year	Rs. Nil
(b)	Remained unpaid or unclaimed as at the end of the year	Rs. Nil
(c)	whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved	N.A Since the company had not accepted any deposit during the financial year under review,
	(i) At the beginning of the year	Rs. Nil
	(ii) Maximum during the year	Rs. Nil
	(iii) At the end of the year	Rs. Nil

12. Auditors

A. Statutory Auditors:

M/s. Nemani Garg Agarwal & Co. (Firm Registration No. 010192N), Chartered Accountants were re-appointed as the Statutory Auditors of the company, in the 33rd Annual General Meeting of the company held on 30th September, 2024, to hold the office for a term of five (5) consecutive years, i.e., from the conclusion of the 33rd Annual General Meeting of the company until the conclusion of 38th Annual General Meeting to be held in the calendar year 2029, at such remuneration as my be mutually agreed and approved by the Board.

Statutory Auditors' Report:

The report given by the Auditors on the Standalone Financial Statements of the Company for the year ended March 31, 2026 forms part of this Annual Report. The comments on statement of accounts referred to in the report of the Auditors are self-explanatory. Auditor's Report does not contain any qualification, reservation or adverse remark.

B. Secretarial Auditors:

M/s. Kundan Agrawal & Associates, Practicing Company Secretaries, was appointed as the Secretarial Auditor of the Company, for a term of five (5) consecutive financial years, commencing from the financial year 2025-26 to the financial year 2029-30, at the 34th AGM held on September 30, 2025.

Secretarial Audit Report

The Secretarial Audit Report for the financial year ended March 31, 2026, is annexed to this Report and marked as **Annexure-1(B)**. The Secretarial Auditors of the Company have examined the compliance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder, the applicable SEBI Regulations, circulars and guidelines issued thereunder, and other laws applicable to the Company, and have submitted their Secretarial Audit Report dated August 18, 2026.

There are no qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditors in their Report, except for the following observation:

- *It has been observed that the Company has defaulted in payment of Annual Listing Fees of BSE till January 2026 and, therefore, BSE has suspended the trading of the scrip of the company on BSE's web portal due to non-payment of annual listing fees. The company has been marked in Graded Surveillance Measure (GSM) Stage 0.*

Our Explanation to Secretarial Auditor's observation:

- The Company has duly paid the outstanding Annual Listing Fees, including the applicable fees towards revocation of suspension of trading, to BSE Limited ("BSE"). The Company has also submitted the requisite application to BSE for revocation of the suspension of trading in its securities. Further, BSE conducted an on-site inspection at the registered office of the Company on May 08, 2026, as part of the process for considering the revocation of suspension. The Company has been continuously pursuing the matter with BSE and has taken all necessary steps and complied with the requirements communicated by BSE in this regard. The matter is presently under consideration by BSE, and the Company is awaiting further communication and confirmation from BSE regarding the revocation of suspension of trading in its securities. The Company continues to diligently pursue the matter and shall take all necessary further steps for expeditious resolution of the same.

Secretarial Compliance Report

As per Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019, every listed entity is required to obtain, in addition to the Secretarial Audit Report, an annual Secretarial Compliance Report from a Practicing Company Secretary ("PCS") with respect to compliance with all applicable SEBI Regulations and circulars/guidelines issued thereunder.

In compliance with the aforesaid requirements, M/s. Kundan Agarwal & Associates, Company Secretaries, the Secretarial Auditors of the Company, examined the compliance of the Company with the applicable provisions of the SEBI Regulations and the circulars/guidelines issued thereunder and issued the Secretarial Compliance Report.

The Secretarial Auditors, vide their Secretarial Compliance Report dated May 28, 2026, have reported that the Company has maintained proper records and complied with the applicable provisions of the SEBI Regulations and the circulars/guidelines issued thereunder.

There are no qualifications, reservations, adverse remarks or disclaimers made by the Secretarial Auditors in their Report, except for the following observation:

- *The Company has defaulted in payment of Annual Listing Fees of BSE till January 2026 and, therefore, BSE has suspended the trading of the scrip of the company on BSE's web portal due to non-payment of annual listing fees. The company has been marked in Graded Surveillance Measure (GSM) Stage 0.*

- *During the Financial Year 2025-2026, the listed entity was levied a fine of Rs. 2360/- including GST for late submission of Annual report within the period prescribed under regulation 34 of the SEBI (LODR) Regulations, 2015.*

- *The Company had accepted unsecured loans of Rs. 168.06 Lacs from related parties including a related party company which were interest free in nature.*

Our Explanation to Secretarial Auditor's observation:

- The Company has duly paid the outstanding Annual Listing Fees, including the applicable fees towards revocation of suspension of trading, to BSE Limited ("BSE"). The Company has also submitted the requisite application to BSE for revocation of the suspension of trading in its securities. Further, BSE conducted an on-site inspection at the registered office of the Company on May 08, 2026, as part of the process for considering the revocation of suspension. The Company has been continuously pursuing the matter with BSE and has taken all necessary steps and complied with the requirements communicated by BSE in this regard. The matter is presently under consideration by BSE, and the Company is awaiting further communication and confirmation from BSE regarding the revocation of suspension of trading in its securities. The Company continues to diligently pursue the matter and shall take all necessary further steps for expeditious resolution of the same.

- The Company had duly submitted the Annual Report for the Financial Year 2024-25 within the timeline prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, due to an inadvertent error, the Annual Report was uploaded on the BSE Limited portal under the "Corporate Announcements" tab instead of the designated "Regulation 34(1) – Annual Report" tab. Consequently, BSE Limited levied a penalty on the Company vide its communication dated November 19, 2025, in respect of the aforesaid filing. The penalty so levied has been duly paid by the Company.

- The Company has received unsecured financial assistance, repayable on demand, from its related parties. During the year under review, the Company did not have any active business operations and, accordingly, remained dependent upon such financial assistance to meet its statutory dues, working capital requirements, salaries and other employee-related obligations. The aforesaid financial assistance was provided by the related parties to support the Company's immediate financial and operational requirements and to enable the Company to discharge its statutory and employee-related commitments. The amounts so received have been duly accounted for in the books of account of the Company, and the outstanding balances have been appropriately reflected in the financial statements. The aforesaid loans were initially provided on an interest-free basis and are repayable on demand. The Company intends to repay the outstanding loan amounts, along with applicable interest, upon availability of adequate funds, in accordance with the terms mutually agreed with the respective lenders. The Company continues to take appropriate measures to improve its financial position and shall endeavour to discharge the aforesaid liabilities as and when sufficient funds become available.

The company has also obtained a certificate from M/s Kundan Agrawal & Associates, Company Secretaries confirming that none of the Directors on the Board of the Company has 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 Statutory Authority

The Annual Secretarial Compliance Report and the Secretarial Audit Report and certificate regarding disqualification of Directors for the F. Y. 2025-26 are provided as **Annexure-1(A), 1(B) & 1(C) respectively**.

C. Internal Auditor:

Pursuant to the provision of the Companies Act, 2013, and Rules framed thereunder, the Board of Directors on the recommendation of the Audit Committee had appointed M/s. Sanghi & Co., Chartered Accountants as the Internal Auditor of the company for the FY 2025-26.

13. Share Capital

A. Issue of equity shares with differential rights: During the year, company has not issued any equity shares with differential rights.
B. Issue of sweat equity shares during the year, company has not issued any Sweat equity shares.
C. Issue of employee stock options During the year, company has not issued employee stock options.

D. Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees – Rs. Nil

E. Bonus Shares - No bonus shares were issued during the year under review.

14. ANNUAL RETURN / WEB LINK OF ANNUAL RETURN

As per amendment in section 92(3) and 134(3)(a) of the Companies Act, 2013 read with the Rules made thereunder, a copy of Annual Return are hosted on the website of the Company in the prescribed form, and can be accessed through the web link - https://www.rcccements.com/investor/areturn/ar25-26.pdf.

15. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) Conservation of energy:

Your company has undertaken various energy efficient practices which has strengthened the Company's commitment towards becoming an environment friendly organization. The Company makes all efforts towards conservation of energy, protection of environment and ensuring safety. As far as possible, company is utilizing alternate sources of energy.

B) Technology absorption:

The business of the company is not technology driven. No technology has been imported. There is nothing to be disclosed on account of technology absorption.

C) Foreign exchange earnings and Outgo during the year:

Particulars	**Amount (in Rs. Hundred)**
Foreign Exchange Earned in terms of actual inflows	Nil
Foreign Exchange outgo in terms of actual outflows Nil	Nil

16. Corporate Social Responsibility (CSR)

The disclosure as per Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable as the Company is not covered under the criteria mentioned in Section 135(1) of the Companies Act, 2013.

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A) Board of Directors

As on March 31, 2026, the Company's Board comprises four Directors comprising two Independent Directors and two Non- Independent Directors, out of which one is Managing Director and other Non- Executive Director.

As on March 31, 2026, the composition of Board of Directors as below:-

Mr. Sachin Garg (DIN: 03320351)	Managing Director
Mrs. Madhu Sharma (DIN: 06947852)	Non-Executive Non-Independent Director
Mr. Santosh Pradhan (DIN: 00354664)	Independent & Non-Executive Director
Mr. Pankaj Prasad (DIN: 01481240)	Independent & Non-Executive Director

Further, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, and after considering the integrity, knowledge, experience, expertise, and proficiency of Mr. Shatrughan Sahu (DIN: 00343726) accorded its approval to appoint him as an Additional Director (Independent) of the Company, not liable to retire by rotation, w.e.f. April 21, 2026 for a period effective from April 21, 2026 till April 20, 2031, which was approved by the Members through Extraordinary General Meeting on July 17, 2026.

The Board of directors also on the recommendation of Nomination and Remuneration Committee approved the appointment of Mr. Faizal Bavaraparambil Abdul Khader (DIN: 07729191) as a Non-Executive Non-

Independent Director on the Board of the Company, w.e.f. April 21, 2026, which was approved by the Members through Extraordinary General Meeting on July 17, 2026.

B) Key Managerial Personnel

As on March 31, 2026, the composition of Key Managerial Personnel as below:-

Mr. Sachin Garg	Managing Director
Mrs. Charu Varshney	Company Secretary & Compliance Officer
Mr. Rachit Garg	Chief Financial Officer

During the year under review, Mr. Soban Singh Aswal tendered his resignation from the office of Chief Financial Officer of the Company with effect from 03rd November, 2025. The Board of Directors, at its meeting held on the same date, took note of his resignation and, upon the recommendation of the Nomination and Remuneration Committee, approved the appointment of Mr. Rachit Garg as the Chief Financial Officer of the Company with effect from 03rd November, 2025.

Further, Mrs. Shimpy Goyal resigned from the office of Company Secretary and Key Managerial Personnel of the Company with effect from 26th October, 2025, and Mrs. Charu Varshney was appointed as the Company Secretary & Compliance Officer of the Company with effect from 20th January, 2026.

Subsequent to the close of the financial year, Mrs. Charu Varshney resigned from the office of Company Secretary & Compliance Officer with effect from 04th May, 2026, and Mr. Sandeep Singh was appointed as a Company Secretary & Compliance Officer with effect from 07th May, 2026.

Retirement by Rotation

In accordance with the provisions of the Companies Act, 2013, Mrs. Madhu Sharma (DIN 06947852) Director of the Company retires by rotation at the ensuing AGM, and being eligible, offers herself for reappointment.

Brief profile of Mrs. Madhu Sharma, Director of the Company who is proposed to be re-appointed is mentioned herein below:

Mrs. Madhu Sharma (DIN 06947852) is a Bachelor of Arts from prestigious University. She has an extensive experience of almost 22 years in various aspects of management, viz., the field of marketing and general administration. She has always demonstrated a certain dynamism and foresight seen in the most pragmatic of profession.

Mrs. Madhu Sharma holds the following directorship and membership of the Committees of the Board of Directors of the under stated other companies as on 31st March, 2026.

Sl. No.	Directorships in other Public Companies	Committee Membership/Chairmanship	Position
1.	B P Capital Limited	Audit Committee	Member
		Nomination & Remuneration Committee	Member
		Stakeholders Relationship Committee (appointed w.e.f. 21.01.26)	Member
2.	MPS Pharmaa Limited	Audit Committee	Chairperson
		Nomination and Remuneration Committee	Member
		Stakeholders Relationship Committee	Member
3.	RCC Cements Limited	Nomination and Remuneration Committee	Member
4.	MPS Infotecnics Limited	Audit Committee	Chairperson
		Nomination and Remuneration Committee	Chairperson
		Risk Management Commitee	Member
		Corporate Social Responsibility	Member

Mrs. Madhu Sharma does not hold any shares in the Company and is not related to any of the Directors and Key Managerial Personnel of the company.

Listed entities from which Ms. Madhu Sharma has resigned in the past three years :–

S. No	Name of the Listed Enities	Date of Resignation
1.	Interworld Digital Limited	29/11/2025
2.	Polar Marmo Agglomerates Limited	27/09/2024

Considering the background and experience of Mrs. Madhu Sharma, the Board is of the opinion that her reappointment will immensely benefit your Company. The Board recommends her reappointment as a Director Liable to retire by rotation.

B. Appointment of Independent Directors

Pursuant to the provisions of Section 149 of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, your Company has requisite number of Independent Directors on its Board. Your Company has duly complied with the requirements of the said provisions for appointment of Independent Directors during the year under review.

C. Declaration by Independent Directors

Your Company has received necessary declaration from each Independent Directors of the Company under Section 149(6) of the Companies Act, 2013 read with Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, confirming that they meet with the criteria of independence as prescribed under the aforesaid Section and Regulation.

D. Formal Annual Evaluation

In compliance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board had adopted a formal mechanism for evaluating its performance as well as that of its Committees and Individual Directors including the Chairman of the Board. Structured questionnaires were used in the overall Board evaluation comprising various aspects of Board function.

The evaluation of Independent Directors was carried out by the entire Board and that of the Chairman and Non -Independent Directors were carried out by the Independent Directors.

The Directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committees with the Company.

E. Demise of Mr. Rakesh Jain, Promoter of the Company

The Company was intimated on 06th April, 2023 about the sadden demise of Mr. Rakesh Jain, promoter of the Company in the year 2021.

All the Directors and employees of the Company convey their deep sorrow and condolences to the bereaved family.

Further, Mr. Rakesh Jain would ceased to be the part of promoter & promoter group of the company in accordance with the Regulation 31A (6) (c) of the SEBI (LODR) Regulations, 2015. The transmission of shareholding of Mr. Rakesh Jain to legal heirs/nominees, as applicable, in accordance with applicable laws and therefore, shareholding of Mr. Rakesh Jain will be shown in his name until completion of the transmission.

18. Number of meetings of the Board of Directors

Eight (8) meetings of the Board of Directors were held during the year on 29/05/2025, 12/08/2025, 29/08/2025, 02/09/2025, 03/11/2025, 14/11/2025, 20/01/2026, 31/01/2026.

One separate meeting of Independent Directors of the Company was also held on 25/03/2026.

19. Committees of the Board

The Board had constituted following committees in accordance with the Companies Act, 2013 and Regulation 17 to 27 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- Audit Committee
- Stakeholders' Relationship Committee
- Nomination and Remuneration Committee

Details of the said Committees alongwith their charters, compositions and meetings held during the year are provided in the Report of Corporate Governance which forms part of this Annual Report.

Recommendation of Audit Committee

During the year under review, there were no instances of non-acceptance of any recommendation of the Audit Committee by the Board of Directors.

20. Board Evaluation

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that the Board shall monitor and review the Board Evaluation framework. The Companies Act, 2013 provides that a formal annual evaluation needs to be made by the Board of its own performance and that of its Committees and individual directors. Schedule IV of the Companies Act, 2013, states that the performance evaluation of Independent Directors shall be done by the entire Board of Directors, excluding the director being evaluated.

The Board of Directors had carried out an annual evaluation of its own performance, Board Committees and individual directors pursuant to the provisions of the Companies Act, 2013 and the corporate governance requirements as prescribed by Securities and Exchange Board of India ("SEBI") under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Structured questionnaires were used in the overall Board evaluation comprising various aspects of Board function.

The performance of the Board was evaluated by the Board on the basis of Performance Evaluation Policy formulated by the Board and after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the Committees were evaluated by the Board after seeking inputs from the Committee members on the basis of the criteria such as the composition of committees, effectiveness of Committee meetings, etc. and on such further criteria as is set out in the Performance Evaluation Policy **(as per Annexure 2)** formulated by the Nomination and Remuneration Committee and approved by the Board to evaluate the performance of the Board and its Committees.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors held on 25/03/2026, the performance of non-Independent Directors, the performance of the Board as a whole and performance of the Chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the Independent Directors, at which the performance of the Board, its committees and individual directors was also discussed.

Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

Based on the outcome of performance evaluation for the financial year 2025-26, further measures/actions have been suggested to improve and strengthen the effectiveness of the Board and its Committees.

21. Policy On Directors' Appointment And Remuneration

Your Company has a policy to have an appropriate mix of executive and Independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on March 31, 2026, the Board consisted of 4 members, out of whom, one is an Executive Director, two are Independent Directors and one is a Non-Executive Woman Director.

The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director, and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013, adopted by the Board, is attached as **Annexure – 3** to the Board Report. Further, the remuneration paid to the Directors is as per the terms laid out in the nomination and remuneration policy of the Company. However, your directors have voluntarily decided not to take any remuneration or sitting fees.

22. Risk management policy and Internal Control

The Company has adopted a Risk Management Policy duly approved by the Board and also has in place a mechanism to identify, access, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

23. Whistle Blower Policy and Vigil Mechanism

Your Company has established a "Whistle Blower Policy" and Vigil Mechanism for directors and employees to report to the appropriate authorities concerns about the unethical behavior actual or suspected, fraud or violation of the Company's code of conduct policy and provides safeguards against victimization of employees who avail the mechanism and also

provide for direct access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the company and can be accessed at http://www.rcccements.com/policy.html. None of the personnel has been denied access to the Audit Committee.

24. Particulars of loans, guarantees or investments under Section 186

Particulars and details of loans given, investments made or guarantees given and securities provided, if any, at the year end and maximum outstanding amount thereof during the year as required under Para A of Schedule V of the Listing Regulations have been provided in the notes to the Financial Statements of the Company.

25. Contracts and arrangements with related parties

All Related Party Transactions, if any, that were entered into during the financial year were on an arm's length basis

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website http://www.rcccements.com/policy.html. The details of the transactions with related parties are provided in Notes to Financial Statements.

26. Corporate Governance

Your Company has been benchmarking itself with well-established Corporate Governance practices besides strictly complying with the requirements of Regulation 17 to 27 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and / or any other applicable Regulation of the SEBI, as amended from time to time.

A separate "Report on Corporate Governance" together with requisite certificate has been granted by the Statutory Auditors of the Company, confirming compliance with the provisions of Corporate Governance as per the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is annexed to this Report.

27. Directors' Responsibility Statement

Pursuant to Section 134(3)(c) read with 134(5) of the Companies Act, 2013, the Board of Directors to the best of their knowledge and belief confirm that:

(a) in the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards had been followed and no material departures have been made from the same;

(b) the directors have selected such accounting policies and applied them consistently and 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 at the end of the financial year i.e. on 31st March, 2026 and of the profit or loss of the company for that period;

(c) the directors had taken proper and sufficient care for 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 fraud and other irregularities;

(d) the directors have prepared the annual accounts on a going concern basis;

(e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating efficiently; and

(f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

28. Particulars Of Employees

There are no employees employed throughout the financial year who were in receipt of remuneration of Rs. 102.00 lacs or more or employed for part of the year who were in receipt of remuneration of Rs. 8.50 lacs or more a month under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Remuneration) Rules, 2014.

Disclosure u/s 197(12) and Rule 5(1) of the Companies Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed herewith as **Annexure – 4.**

During the year under review, none of the Directors of the Company have received remuneration from the Company. The Nomination and Remuneration Committee of the Company has affirmed that the remuneration paid to the Senior Management Employee/KMPs is as per the remuneration policy of the Company.

29. Internal Auditors & Their Report

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and Rules made thereunder, the Company had appointed M/s Sanghi & Co. as Internal Auditor for the financial year 2025-26.

Internal Financial Control and Their Adequacy

The Board has adopted policies and procedure for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its asset, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure. The Company has an adequate internal controls system commensurate with its size and the nature of its business. All the transactions entered into by the Company are duly authorized and recorded correctly. All operating parameters are monitored and controlled. The top management and the Audit Committee of the Board of Directors review the adequacy and effectiveness of internal control systems from time to time.

30. Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with Rules thereunder

Pursuant to the provisions of Section 22 of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with Rules thereunder, the Company has not received any complaint of sexual harassment during the year under review.

31. Maternity Benefits Act, 1961

During the financial year under review, the Company did not have any female employees. Accordingly, there were no instances requiring the provision of maternity benefits under the Maternity Benefit Act, 1961. The Company remains committed to complying with the applicable provisions of the Act as and when applicable.

32. Cost Records

The Company is not required to maintain cost records as per Section 148(1) of the Act.

33. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

During the year under review, the Company had less than ten employees and, accordingly, constitution of the Internal Committee was not applicable. No complaints of sexual harassment were received during the year and, hence, no complaints were disposed of or pending for more than ninety days.

34. Insolvency and Bankruptcy Code, 2016

During the year under review, no application was made and no proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016.

35. Reporting Of Frauds By Auditors

During the year under review, the Statutory Auditors and the Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which need to be mentioned in this Report.

36. Secretarial Standards

The Company has complied with the provisions of the applicable Secretarial Standards, i.e. SS-1 (Secretarial Standard on Meetings of the Board of Directors) and SS-2 (Secretarial Standard on General Meetings).

37. Human Resources

Your Company treats its "human resources" as one of its most important assets. We focus on all aspects of the employee lifecycle. This provides holistic experience for the employees as well. During their tenure at the Company, employees are motivated through various skill development programs. We create effective dialogue through our communication channels to ensure that feedback reach the relevant team, including leadership.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

38. Segment-wise performance

The Company is into single reportable segment only.

39. Management Discussion and Analysis

The Management Discussion and Analysis Report on the business of the Company and performance review for the year ended March 31, 2026, as stipulated in Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is presented in a separate report which forms part of the Report.

40. Details relating to material variations

The Company has not issued any prospectus or letter of offer and raised no money from public and as such the requirement for providing the details relating to material variation is not applicable to the Company for the year under review.

41. Details of the difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from banks or financial institutions along with the reasons thereof.

There was no one time settlement made with the Banks or Financial Institutions during the Financial Year 2025- 26 and accordingly no question arises for any difference between the amount of the valuation done at the time of one time settlement and the valuation done while taking loan from Banks or Financial Institutions during the year under review.

42. Acknowledgements

Your Directors are grateful to the Government of India, the Reserve Bank of India, the Securities and Exchange Board of India, the Stock Exchanges and other regulatory authorities for their valuable guidance and support and wish to express their sincere appreciation for their continues co-operation and assistance. We look forward for their continued support in future.

Your directors would like to express their sincere appreciation for the assistance and cooperation received from banks, customers, vendors, Government, members and employees during the year under review.

Finally, the Directors thank you for your continued trust and support.

For and on behalf of the Board of
RCC Cements Limited
Sd/-
Sachin Garg
Chairman
DIN: 03320351

Place: New Delhi
Dated: 31.08.2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

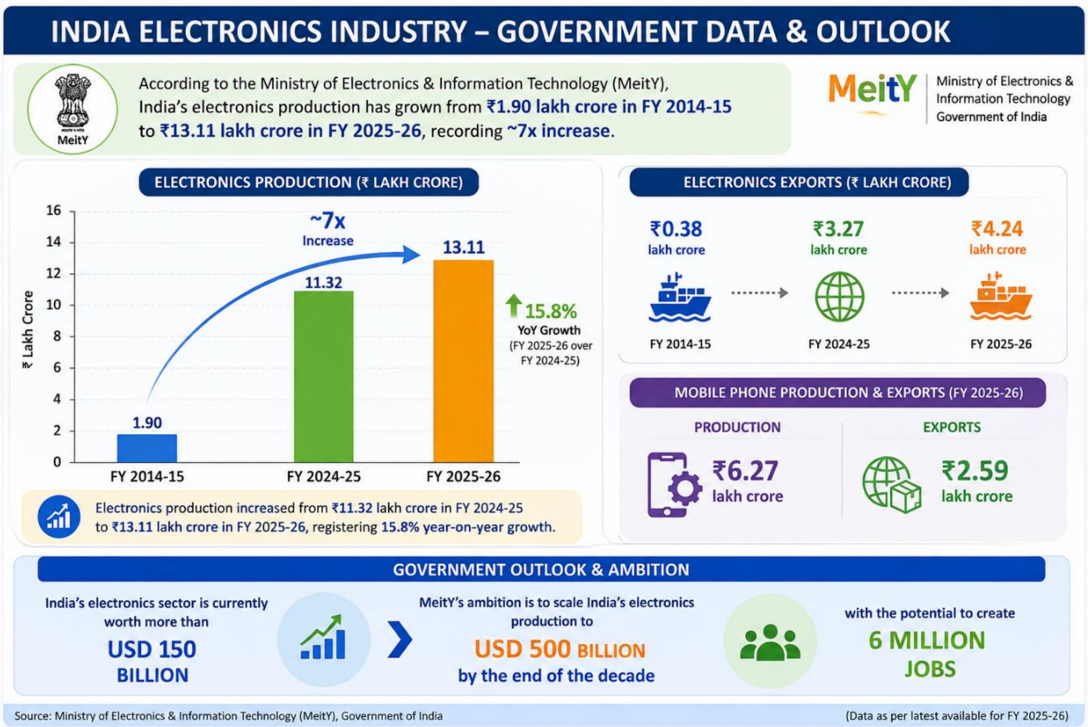
INDUSTRY OVERVIEW

The Company was originally incorporated with the principal object of carrying on business in the cement and allied products sector. Owing to prolonged inactivity in this segment, limited revenue generation and evolving market dynamics, the Board of Directors undertook a comprehensive review of the Company's existing business operations and future growth opportunities.

During the financial year under review, the Company's operations remained limited and revenue generation from its existing business was correspondingly limited. Subsequent to the closure of the financial year, the Company has identified and initiated steps to undertake a new line of business in the consumer electronics and allied products sector, with the objective of establishing new business operations and developing sustainable revenue streams. As this new business activity was undertaken subsequent to the close of the financial year, it did not contribute to the financial performance of the Company for the year under review. The financial and operational impact of the new business activity will be reflected in the financial statements for the periods in which such activities are actually commenced and undertaken.

The proposed new business activities are intended to cover trading, distribution, sourcing, procurement, marketing, import, export, wholesale, e-commerce and other allied commercial activities relating to consumer electronics, electrical and electronic appliances, communication devices, digital products, accessories, peripherals and allied products, including mobile phones and smart devices, wearables, smart-home and IoT products, computing and networking products, home appliances and related accessories.

The consumer electronics industry continues to be shaped by rapid technological advancement, increasing digitalisation, evolving consumer preferences, expanding internet connectivity and growing adoption of smart and connected devices. The continued expansion of organised distribution, e-commerce and digital channels is also creating opportunities for businesses engaged in sourcing, trading, distribution and supply of consumer electronics and allied products.



Key Drivers of Demand in India

The demand for consumer electronics and allied products in India is being supported by increasing digitalisation, technological advancement and changing consumer preferences. The key drivers of demand include:

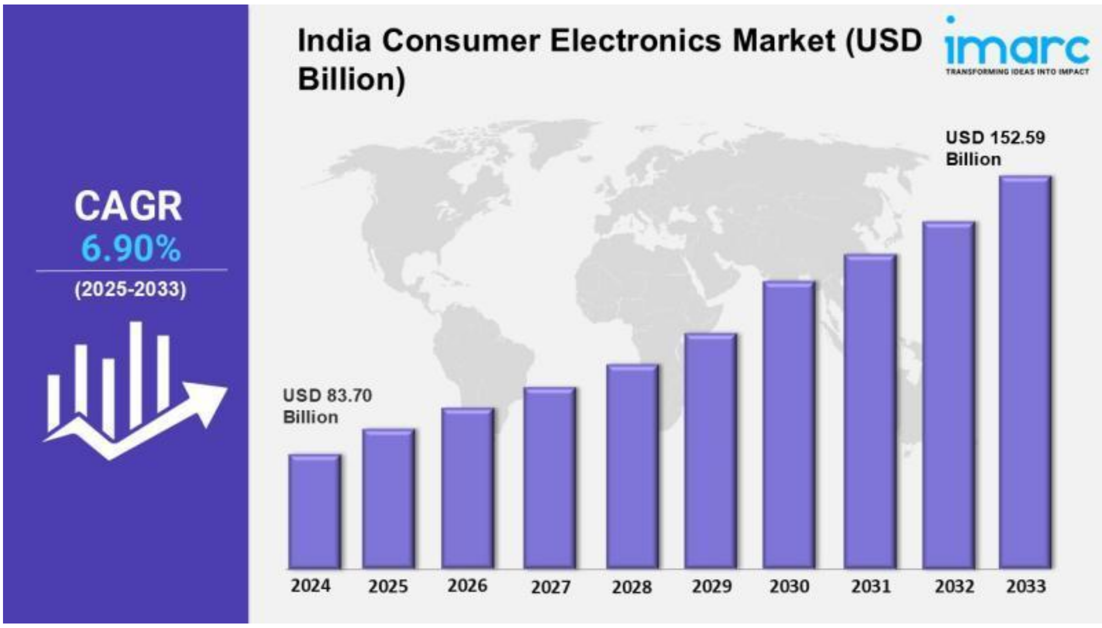
1. **Rising Digitalisation and Connectivity**
   Increasing use of digital platforms for communication, education, work, entertainment and financial services is driving demand for smartphones, computers, tablets, communication devices and other digital products.

2. **Growing Adoption of Smart and Connected Devices**
   Increasing consumer preference for smart devices, wearables, smart-home products and IoT-enabled solutions is creating new demand across consumer electronics categories.

3. **Expansion of E-Commerce and Digital Distribution**
   The continued growth of e-commerce and digital sales channels is improving the availability and accessibility of consumer electronics products across different geographies and customer segments.

4. **Changing Lifestyles and Consumer Preferences**
   Rising awareness, evolving lifestyles and preference for convenience, efficiency and technologically advanced products are supporting demand for electronic appliances, home entertainment products, accessories and other consumer durables.

5. **Technology Upgradation and Product Replacement**
   Rapid technological developments, new product features and shorter technology cycles are encouraging consumers to upgrade and replace existing electronic devices, thereby supporting recurring demand for new products and related accessories.



Geographic Distribution of Consumer Electronics in India

The Indian consumer electronics market has a **broad geographic presence**, with demand concentrated in major metropolitan and Tier-I cities while steadily expanding across Tier-II, Tier-III, semi-urban and emerging markets. Increasing internet penetration, digitalisation, improving logistics infrastructure and the growth of e-commerce have enabled consumer electronics products to reach a wider customer base across the country.

The regional distribution of the consumer electronics market is broadly estimated as follows:

- **North India – 29.8%:** Largest regional market, supported by Delhi-NCR, Uttar Pradesh, Punjab and Haryana, with strong urban and emerging-market demand.
- **South India – 27.4%:** Major markets include Karnataka, Tamil Nadu, Telangana, Andhra Pradesh and Kerala, supported by technology adoption, urbanisation and established electronics ecosystems.
- **West India – 24.6%:** Maharashtra and Gujarat are key markets, supported by higher purchasing power, developed commercial infrastructure and strong demand for premium electronics.
- **East India – 18.2%:** Includes West Bengal, Odisha, Bihar, Jharkhand and the North-Eastern markets, with increasing demand driven by digital connectivity and expanding distribution networks.
- **Emerging Markets:** Demand is increasingly expanding beyond metropolitan centres into **Tier-II, Tier-III and smaller cities**, supported by e-commerce, improving logistics and wider digital connectivity.

MARKET SIZE & GROWTH

The Indian consumer electronics market has witnessed sustained growth over the years and is expected to continue expanding, supported by increasing adoption of digital and connected products, technological advancement and changing consumer preferences.

Key areas contributing to the growth of the market include smartphones and communication devices, consumer durables, home appliances, computers and peripherals, wearables, smart-home products, IoT-enabled devices and electronic accessories.

The growth of e-commerce and digital distribution channels is further supporting market expansion by enabling wider product availability and geographic reach. In addition, shorter technology cycles and increasing consumer preference for upgraded products are creating recurring demand for replacement and newer-generation devices.

The Company believes that the long-term growth prospects of the sector remain favourable, although the actual growth trajectory will depend upon consumer demand, economic conditions, technological developments, competitive intensity and other market factors.

GOVERNMENT INITIATIVES

The Government of India has undertaken several policy initiatives to strengthen the electronics ecosystem, promote domestic manufacturing, enhance local value addition, reduce import dependence and position India as a competitive global electronics manufacturing hub. The principal initiatives relevant to the consumer electronics sector include the following:

1. Production Linked Incentive Scheme for Large Scale Electronics Manufacturing

The Production Linked Incentive (“PLI”) Scheme for Large Scale Electronics Manufacturing (“LSEM”), introduced in 2020, has been a key initiative for promoting domestic manufacturing of mobile phones and specified electronic components. The scheme provides incentives linked to incremental sales and is aimed at attracting investment, increasing domestic value addition and strengthening India's electronics manufacturing ecosystem.

As reported by the Government, up to March 2026, the PLI-LSEM scheme had recorded cumulative investment of approximately ₹20,587 crore, against the scheme target of ₹7,000 crore. Cumulative production stood at approximately ₹11,61,581 crore, against the target of ₹8,12,550 crore, while cumulative exports stood at approximately ₹6,43,323 crore, against the target of ₹4,87,530 crore.

The scheme has contributed significantly to the development of India's mobile manufacturing ecosystem. As of FY 2025–26, approximately 99.2% of mobile phones used in India were manufactured domestically, and India had emerged as the world's second-largest mobile phone manufacturer by volume.

2. PLI Scheme 2.0 for IT Hardware

The Government has also implemented PLI Scheme 2.0 for IT Hardware to encourage domestic manufacturing of laptops, tablets, servers and other specified IT hardware products.

The scheme is intended to attract investment, increase domestic production, strengthen the domestic supply chain and reduce dependence on imports. As reported by the Government, the scheme had generated cumulative production of approximately ₹24,385.89 crore, cumulative investment of approximately ₹1,056.36 crore and 5,216 direct jobs as of the latest reported position in FY 2025–26.

3. Electronics Components Manufacturing Scheme

The Electronics Components Manufacturing Scheme (ECMS) is aimed at developing a strong domestic ecosystem for electronic components and strengthening India's position across the electronics value chain.

The initiative focuses on promoting domestic manufacturing of critical components and sub-assemblies, thereby supporting higher domestic value addition and reducing dependence on imported components. The scheme is particularly relevant to the broader consumer electronics industry as the availability of domestic components can strengthen supply-chain resilience and support the development of local manufacturing capabilities.

4. Semicon India Programme

The Government's Semicon India Programme is aimed at developing a sustainable semiconductor and display manufacturing ecosystem in India. The programme supports the development of semiconductor fabrication, display manufacturing, semiconductor packaging and other related capabilities.

The development of a domestic semiconductor ecosystem is expected to strengthen India's electronics value chain over the long term by improving access to critical components and supporting higher domestic value addition in electronics manufacturing.

5. Electronics Manufacturing Clusters and Supporting Measures

The Government has also implemented initiatives such as the Modified Electronics Manufacturing Clusters (EMC 2.0) Scheme, along with measures relating to electronic components and semiconductor manufacturing, to facilitate the development of manufacturing infrastructure and supporting ecosystems.

In addition, the Public Procurement (Preference to Make in India) Order supports domestic manufacturing by providing preference to locally manufactured products in specified government procurement, while the policy permitting 100% Foreign Direct Investment in the electronics sector under the applicable route has supported investment and participation in the sector.

Impact on the Electronics Sector

The cumulative impact of these initiatives is reflected in the significant expansion of India's electronics manufacturing ecosystem. According to Government data, electronics production increased from approximately ₹1.9 lakh crore in FY 2014–15 to around ₹12 lakh crore in FY 2024–25, while electronics exports increased from approximately ₹38,000 crore to around ₹3.3 lakh crore over the same period. Mobile phone production increased to approximately ₹5.45 lakh crore in FY 2024–25, while mobile phone exports reached approximately ₹2 lakh crore.

Further, as at March 2026, the PLI-LSEM scheme had exceeded its original five-year targets for investment, production and exports, demonstrating the growing scale of India's electronics manufacturing ecosystem.

Relevance to the Company

The policy environment and continued development of India's electronics ecosystem provide a supportive backdrop for the Company's new business activity in consumer electronics and allied products. The Company's proposed activities are primarily focused on trading, distribution, sourcing, procurement, marketing, import, export, warehousing, logistics, supply chain management, wholesale, e-commerce and other allied activities.

Accordingly, the Company's business may benefit indirectly from the increasing scale of domestic electronics manufacturing, wider availability of products and components, development of organised supply chains and expanding distribution opportunities.

INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian consumer electronics industry is a rapidly evolving sector comprising mobile phones, communication devices, home appliances, computers, smart devices, accessories and other allied products. The industry is driven by increasing digitalisation, technological advancement, changing consumer preferences and expanding e-commerce and distribution networks.

Key developments include:

Growing domestic electronics production and increasing localisation.
Rising adoption of smart and connected devices, including IoT products and wearables.
Expansion of e-commerce and digital distribution channels, increasing market reach.
Increasing demand from Tier-II, Tier-III and emerging markets.
Government support for electronics manufacturing and component ecosystem.
Rapid technological advancement, encouraging product upgrades and replacement.

Overall, the industry presents favourable long-term growth opportunities, supported by increasing digital penetration, evolving consumer demand and continued development of India's electronics ecosystem.

SWOT ANALYSIS OF THE INDUSTRY

Strengths

- **Large Consumer Base:** India has a large and diverse consumer market, providing a broad customer base for mobile phones, appliances, smart devices, computers and other electronic products.

- **Increasing Digitalisation:** Rapid adoption of smartphones, internet services and digital platforms continues to support demand for electronic and connected products.

- **Growing Domestic Ecosystem:** Increasing domestic production and development of local component and supply-chain capabilities are strengthening India's position in the global electronics industry.

- **Wide Product Portfolio:** The industry covers multiple categories, including communication devices, consumer durables, smart devices, accessories and electronic components, reducing dependence on a single product category.

- **Expanding Distribution Network:** Development of e-commerce, wholesale and organised distribution channels is improving product availability and geographic reach.

Weaknesses

- **High Competition:** The industry has a large number of domestic and international players, resulting in significant competition and pricing pressure.

- **Rapid Product Obsolescence:** Frequent technological advancements can shorten product life cycles and require businesses to continuously update their product portfolio.

- **Supplier Dependence:** Businesses may depend significantly on manufacturers, suppliers and imported components for product availability and competitive pricing.

- **Working Capital Requirements:** Trading and distribution activities may require substantial working capital for inventory, procurement and receivables.

- **Supply Chain Dependence:** Efficient logistics, warehousing and timely availability of products are critical to maintaining competitiveness.

Opportunities

- **Growing Demand for Smart Devices:** Increasing adoption of smartphones, wearables, IoT products and smart-home devices provides opportunities across multiple product categories.

- **Expansion into Emerging Markets:** Rising digital penetration and improving connectivity are creating opportunities in Tier-II, Tier-III, semi-urban and other emerging markets.

- **Growth of E-Commerce:** Increasing online purchasing provides businesses with opportunities to reach customers across a wider geographic area without relying entirely on traditional distribution channels.

- **Government Support:** Government initiatives promoting domestic electronics manufacturing, localisation and development of the component ecosystem can create opportunities across the electronics value chain.

- **Growing Demand for Accessories and Components:** Expansion of the installed base of electronic devices is supporting recurring demand for chargers, cables, batteries, headphones, spare parts, components and other allied products.

Threats

- **Intense Market Competition:** Strong competition from established brands, manufacturers, importers, distributors and online platforms may affect margins and market share.

- **Technological Changes:** Rapid innovation may result in existing products becoming outdated and may require continuous investment in product sourcing and market development.

- **Changing Consumer Preferences:** Consumer demand can change quickly based on technology, pricing, product features and brand preferences.

- **Supply Chain Disruptions:** Global supply-chain issues, logistics disruptions, shortages of components or dependence on overseas suppliers may affect product availability and costs.

- **Regulatory and Economic Risks:** Changes in import duties, taxation, foreign exchange rates, government policies and other regulatory requirements may impact the cost and profitability of the business.

SEGMENT-WISE / PRODUCT-WISE PERFORMANCE

During the financial year under review, the Company did not undertake any business operations and there was no revenue generated from any business segment or product category. Accordingly, there was no segment-wise or product-wise operational performance to report for the financial year.

The Company's proposed new business activity relating to consumer electronics and allied products was initiated subsequent to the closure of the financial year and, therefore, did not have any impact on the financial or operational performance for FY 2025–26.

FINANCIAL PERFORMANCE

During the financial year under review, the Company did not undertake any business operations and accordingly revenue from operations was NIL.

The financial performance of the Company for the year was limited to the transactions and expenditure incurred in the ordinary course of maintaining the Company's corporate and statutory requirements. There was no revenue contribution from the proposed new business activity during the year under review, as such activity was initiated only after the close of the financial year.

The detailed financial position and results of the Company are set out in the audited financial statements forming part of the Annual Report.

FUTURE OUTLOOK

The Company has initiated steps to undertake a new business activity in the consumer electronics and allied products sector subsequent to the closure of the financial year.

The proposed activities include sourcing, procurement, trading, distribution, wholesale, import, export, marketing, e-commerce and other allied activities relating to consumer electronics, communication devices, electrical and electronic appliances, digital products, accessories, components, spare parts and peripherals.

The Company intends to establish the new business activity in a phased and commercially prudent manner, taking into consideration market conditions, availability of resources, working capital requirements, supplier arrangements, regulatory requirements and overall commercial feasibility.

As the new business activity was not operational during FY 2025–26, its financial impact will arise only in the periods in which the proposed activities are actually commenced and undertaken.

RISK AND CONCERNS

The proposed new business activity will be subject to various business, market and operational risks. The principal risks include:

- Market Competition: Competition from established domestic and international manufacturers, traders and distributors may affect pricing and margins.
- Technology Risk: Rapid technological developments may result in product obsolescence and changing consumer preferences.
- Supplier and Supply Chain Risk: Dependence on suppliers, manufacturers and logistics networks may affect product availability and delivery timelines.
- Working Capital Risk: The proposed trading and distribution activities may require adequate working capital for procurement, inventory and receivables.
- Regulatory Risk: Changes in taxation, import duties, government policies and other applicable regulations may impact the business.
- Foreign Exchange Risk: Import and export activities, if undertaken, may expose the Company to foreign exchange fluctuations.

The Company will monitor these risks on an ongoing basis and take appropriate measures for their mitigation.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

During the financial year under review, the Company's operations were limited and no business operations were undertaken. Accordingly, the existing internal control systems were commensurate with the Company's activities during the year.

As the Company establishes its new business activity, the internal control framework will be suitably strengthened and aligned with the scale and nature of the proposed operations. Appropriate controls relating to procurement, inventory, sales, receivables, payments, accounting, financial reporting, logistics and regulatory compliance will be implemented.

The adequacy and effectiveness of the internal control systems will be reviewed periodically by the Management and the Audit Committee, wherever applicable, and necessary corrective measures will be undertaken.

FINANCIAL YEAR OF THE COMPANY

The financial year of the Company commenced on April 1, 2025 and ended on March 31, 2026. During the financial year under review, the Company did not undertake any business operations and revenue from operations remained NIL.

OPERATIONS

There were no business operations undertaken by the Company during FY 2025–26 and consequently, the Company did not generate any revenue from operations during the year.
Subsequent to the closure of the financial year, the Company initiated steps towards undertaking a new line of business in the consumer electronics and allied products sector. The proposed activity was therefore not part of the Company's operations during FY 2025–26.

The Company proposes to commence the new activity in a phased manner, subject to commercial feasibility, availability of resources and compliance with applicable statutory and regulatory requirements.

HUMAN RESOURCES

As the Company did not undertake any business operations during the financial year under review, its human resource requirements remained limited.

With the proposed commencement of the new business activity, the Company will evaluate its manpower requirements and, as necessary, develop an appropriately skilled workforce having relevant experience in sourcing, procurement, trading, distribution, logistics, e-commerce, finance and compliance.

The Company continues to recognise human resources as an important factor for the successful implementation and development of its new business activity.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

As the Company did not undertake any business operations during FY 2025–26 and revenue from operations was NIL, certain operating and profitability ratios may not be meaningful or may not be applicable for the year under review.

CAUTIONARY STATEMENT

This Management Discussion and Analysis contains certain statements relating to the Company's future plans, prospects, expectations and business strategies, which may constitute forward-looking statements.

These statements are based on the Company's current expectations and assumptions and are subject to various risks and uncertainties. Actual results may differ materially from those expressed or implied due to factors including changes in economic conditions, market demand, competition, technological developments, consumer preferences, regulatory requirements, taxation, availability of finance, supply-chain conditions and other factors beyond the Company's control.

The proposed consumer electronics business represents a new business activity for the Company, and there can be no assurance regarding the timing, scale or financial outcome of such activity. The Company will undertake the proposed business based on market conditions, commercial feasibility and availability of requisite resources.

The Company does not undertake any obligation to publicly update or revise any forward-looking statements, except as may be required under applicable laws and regulations.

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sachin Garg
Chairman
DIN: 03320351

Place: New Delhi
Dated:31.08.2026

REPORT ON CORPORATE GOVERNANCE

Philosophy on Code of Corporate Governance

Your Company stand committed to good Corporate Governance - transparency, accountability, disclosure and independent supervision to increase the value to the stakeholders. The Company is committed to transparency in all its dealings with shareholders, employees, the Government and other parties and places high emphasis on business ethics. The basic philosophy of Corporate Governance in the Company is to achieve business excellence and increasing long-term shareholder value, keeping in view the interests of the company's stakeholders. Your company believes that Corporate Governance is a powerful tool for building trust and long-term relationship with stakeholders, employees, customers and suppliers. The Company has consistently endeavored to be transparent in all areas of its operations.

Corporate Governance to the Company is not just a compliance issue but central guiding principle for everything it does. It's a way of thinking, way of conducting business and a way to steer the organization to take on challenges for now and for the future. The following report on the implementation of the Corporate Governance Code is a sincere effort of the Company to follow the Corporate Governance Principles in its letter and spirit.

Your Directors are committed to good Governance practices and the company has been sharing all important information about its various business segments and operations of the company through Directors Report, Quarterly Results, Chairman's Statement and Annual Reports. Further as required by the Listing Agreement, report on Corporate Governance is given below:

Board of Directors

The Company is managed by well- qualified Directors. All directors are suitably qualified, experienced and competent. The members of the Board of Directors are persons with considerable experience and expertise in Audit, Accounts, Finance, Administration and Marketing. The Company is benefited by the experience and skills of the Board of Directors.

As on 31st March, 2026, the Board of Directors consists of four members, comprising of One Executive Director, Two Non Executive Independent Directors and One Non Executive Woman Director. The Board's composition meets the stipulated requirements of Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

None of the Directors hold directorship in more than ten public limited companies or act as an Independent Director in more than seven Listed Companies, none of the Directors acts as a member of more than ten or Chairman of more than five Committees as on 31st March, 2026 across all public limited companies in which they are Directors.

Board Meetings

The Board of Directors formulates the business policies of the company, reviews the performance and decides on the main issues concerning the company. During the year under review, Eight (8) Board Meetings were held on 29/05/2025, 12/08/2025, 29/08/2025, 02/09/2025, 03/11/2025, 14/11/2025, 20/01/2026, 31/01/2026.

One separate meeting of Independent Directors of the Company was also held on 25/03/2026.

Details of attendance of each Director at various meetings of the Company during the F.Y. 2025-26 are as follows:

Name	Category and Designation	No. of Board Meeting		Whether attended last AGM Yes/No	No. of Committees Chairmanship/Membership of Board Committees including this listed entity*		Number of Directorships Held in other Public Companies (as on 31st March, 2026)	No. of Shares and convertible instruments held by Executive/ Non-Executive Directors
		Held	Attended		Chairman	Member		
Mr Sachin Garg	Executive and Managing Director	8	8	Yes	0	2	NIL	15,200
Mrs. Madhu Sharma	Non Executive & Non Independent Director	8	8	Yes	2	2	3	NIL
Mr. Santosh Pradhan	Non Executive and Independent Director	8	8	Yes	0	3	4	31,200
Mr. Pankaj Prasad	Non Executive and Independent Director	8	8	Yes	2	0	1	NIL

* As per the requirements of Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Chairmanship and Membership of the Audit Committee and Stakeholders' Relationship Committees in Public Limited Companies is mentioned only.

The Board of Directors has complete access to any information within the Company. At the Board Meetings, Directors are provided with all the relevant information on important matters, working of the Company as well as related details that require deliberations by the members of the Board.

OUTSIDE DIRECTORSHIPS/COMMITTEE POSITIONS OF DIRECTORS AS ON MARCH 31, 2026

Name of the Directors	In Listed Companies	Name of the Listed Entity and category	In unlisted Public Limited companies	As Chairman/ Member of Board Committees
Mr. Pankaj Prasad	1	MPS Infotecnics Limited/Independent Director	NIL	NIL
Mr. Santosh Pradhan	1	MPS Infotecnics Limited/Independent Director	a) E-Visesh.Com Limited b) Infotecnics India Limited c) Patliputra International Limited	**MPS Infotecnics Limited** Audit Committee - Member Nomination and Remuneration Committee - Member Stakeholder's Relationship Committee – Member Corporate Social Responsibility Committee-Member Risk Management Committee-Chairperson
Mrs. Madhu Sharma	3	MPS Pharmaa Limited (Formerly Advik Laboratories Limited)/ Independent Director	NIL	**MPS Pharmaa Limited (Formerly Advik Laboratories Limited)** Audit Committee- Chairperson Nomination and Remuneration Committee- Member Stakeholder Relationship Committee-Member

		MPS Infotecnics Limited/Independent Director B. P. Capital Limited /Independent Director		**MPS Infotecnics Limited** Audit Committee- Chairperson Risk Management Committee-Member Nomination and Remuneration Committee- Chairperson Corporate Social Responsibility Committee-Chairperson **B.P. Capital Limited** Audit Committee - Member Nomination & Remuneration Committee-Member Stakeholder Relationship Committee – Member
Mr. Sachin Garg	NIL	N.A.	NIL	N.A.

Relationship between Directors

None of the Directors are related to each other.

Induction and Familiarisation Programme for Independent Directors

On appointment, the concerned Director is issued a letter of Appointment setting out in detail, the terms of appointment, duties and responsibilities. Each newly appointed Independent Director is taken through a familiarization programme. The programme aims to familiarize the Directors with their role, rights and responsibilities, nature of business model of the Company, etc.

The Details of the familarisation programme held for the Independent Directors are available on the Company's website i.e.http://www.rcccements.com/investor.html.

Skill/expertise/competencies of the Board of Directors

The following is the list of core skills/expertise/competencies identified by the Board of Directors:

- Knowledge of Companies policies and culture including the knowledge of industry in which the Company operates
- Business Strategy, Corporate Governance, Administration, Decision Making
- Financial and Management Skills
- Technical Skills and Specialized Knowledge in relation to Company's business
- Familiarity with Laws applicable to the business

The aforementioned skills are only indicative and not possessing any skill/competency/expertise is not seen as a disqualifying ability. The nominations to the Board are made on the recommendations of the Nomination and Remuneration Committee which considers various other factors.

Following is the chart/matrix setting out the Names of the Directors of the Company possessing the requisite skills/ competencies/expertise:

Names of Director	Skills/Competencies/expertise
Mr. Pankaj Prasad	Mr. Pankaj Prasad, aged about 54 years is a qualified Mechanical Engineer from Delhi College of Engineering. Mr. Pankaj Prasad is a seasoned Mechanical Engineer with over three decades of experience across a wide spectrum of industries and roles. His diverse expertise encompasses B2B marketing, human resources, oil exploration services, import-export, health, safety & environment (HSE), and corporate liaison. Mr. Prasad's career is marked by his significant contributions to the highly technology-intensive oil and gas exploration industry, where he developed a profound understanding of the application of advanced technologies and scientific principles in various engineering disciplines. Mr. Prasad has extensive international experience, having worked in various countries, including the UAE, Iran, China, Egypt, Bangladesh, Kuwait, and Oman. This exposure has provided him with a global

	perspective and a deep understanding of diverse business environments and practices.
Mrs. Madhu Sharma	She has extensive experience of more than 2 decades in various aspects of management, viz., the field of marketing and general administration. She has good leadership skills too.
Mr. Santosh Pradhan	He has more than two decades of experience in the Corporate Sector at various levels including marketing and general administration. He has good leadership and decision making skills also.
Mr. Sachin Garg	Mr. Sachin Garg is a fellow Member of the Institute of Chartered Accountants of India. He has rich experience of more than 18 years. He has significant expertise in Corporate Laws, Audit, Finance & Taxation, Capital Markets, Project Management, Companies Act, SEBI Laws etc. He has significant expertise in preparing long range business plans using financial modelling, forecasting, and analysis to develop corporate objectives and predict financial outcome. He is Proficient in establishing consistent and appropriate business practices, enhancing controls for credit risks; instituting controls, teamwork and answerability throughout the entity.
Mr. Shatrughan Sahu	Mr. Shatrughan Sahu, is a Bachelor of Commerce from prestigious University. He has an extensive experience of more than two decades in various aspects of management, viz., the field of finance, accounts, taxation, corporate secretarial matters, marketing and general administration.
Mr. Faizal Bavaraparambil Abdul Khader	Mr. Fazal Bavaraparambil Abdul Khader is a committed & motivated business owner with almost 18 years of experience in manufacturing, trading of plywood, spices, resins and petrochemical and distribution of electronic products. He is experienced in managing all aspects of business development and possesses excellent leadership skills.

Certificate from Practising Company Secretary

The company has obtained a certificate from M/s Kundan Agrawal & Associates, Company Secretaries confirming that none of the Directors on the Board of the Company has 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 Statutory Authority.

Independent Directors' Meeting

In compliance with Section 149(8) of the Companies Act, 2013, read alongwith Schedule IV of the Companies Act, 2013 and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. One separate meeting of Independent Directors of the Company was held on 25.03.2026. The meeting was conducted in an informal manner without the presence of Managing Director, the Non Executive Non Independent Director or any other Management Personnel.

During the year under review, the Independent Directors met inter alia, to:

1. Review the performance of non-independent directors and the Board as a whole.
2. Review the performance of the Chairman of the company, taking into account the views of executive directors and non-executive directors.
3. Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

   All the Independent Directors were present at the meeting.

Performance Evaluation

In compliance with the provisions of the Companies Act, 2013 and as per the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has adopted a formal mechanism for evaluation of its performances as well as that of its committees and Individual Directors, including the Chairman of the Board. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance and other criteria as set out in Performance Evaluation Policy.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board. The performance evaluation of the Chairman and Non-Independent Directors was carried out by the

Independent Directors. The performance evaluation of all the Directors individually was carried out by the entire Board. The Directors expressed their satisfaction with the evaluation process.

Board Committees

I. Audit Committee

The role and terms of reference of the Audit Committee are in accordance with Regulation 18 and Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013. This, inter alia, includes the overview of Company's financial reporting process, review of quarterly, half yearly and annual financial statements, review of internal control and internal audit systems, engage consultants who can analyze/review the internal practices and give a report thereon to the audit committee from time to time in respect of Company's Financial Reporting and controls thereto, recommendation for appointment, remuneration and terms of appointment of auditors of the company, review and monitor the auditors' independence, approval of any subsequent modification of transactions with the related parties, scrutiny of inter corporate loans and investments, etc.

During the year under review, 6 (Six) Audit Committee Meetings were held on 29th May, 2025, 12th August, 2025, 1st September, 2025, 03rd November, 2025, 14th November, 2025 and 31st January, 2026. The Committee is headed by a Non Executive Independent Director. The Chairman of the Audit Committee was present at the last AGM held on 30.09.2025.

Details of attendance of each members of the Audit Committee are as under:

Name of the Director	**Category**	**Number of meetings during the financial year 2025-26**	
		Held	**Attended**
Mr. Pankaj Prasad	Chairman & Independent Director	6	6
Mr. Santosh Pradhan	Independent Director, Member	6	6
Mr. Sachin Garg	Executive Director, Member	6	6

The Company Secretary of the Company also acts as the Secretary of the Audit Committee.

The role of the audit committee shall include the following:

(1) oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

(2) recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

(3) approval of payment to statutory auditors for any other services rendered by the statutory auditors;

(4) reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

- (a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
- (b) changes, if any, in accounting policies and practices and reasons for the same;
- (c) major accounting entries involving estimates based on the exercise of judgment by management;
- (d) significant adjustments made in the financial statements arising out of audit findings;
- (e) compliance with listing and other legal requirements relating to financial statements;
- (f) disclosure of any related party transactions;
- (g) modified opinion(s) in the draft audit report;

(5) reviewing, with the management, the quarterly financial statements before submission to the board for approval;

(6) reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;

(7) reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

(8) approval or any subsequent modification of transactions of the listed entity with related parties;

(9) scrutiny of inter-corporate loans and investments;

(10) valuation of undertakings or assets of the listed entity, wherever it is necessary;

(11) evaluation of internal financial controls and risk management systems;

(12) reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

(13) reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

(14) discussion with internal auditors of any significant findings and follow up there on;

(15) reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

(16) discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

(17) to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

(18) to review the functioning of the whistle blower mechanism;

(19) approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

(20) Carrying out any other function as is mentioned in the terms of reference of the audit committee;

The audit committee shall mandatorily review the following information:

(1) management discussion and analysis of financial condition and results of operations;

(2) statement of significant related party transactions (as defined by the audit committee), submitted by management;

(3) management letters / letters of internal control weaknesses issued by the statutory auditors;

(4) internal audit reports relating to internal control weaknesses; and

(5) the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

(6) statement of deviations:

(a) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

(b) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

II. Nomination and Remuneration Committee

The constitution and terms of reference of the Committee are as per the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 and Part D of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The broad terms of reference of the Nomination and Remuneration Committee (NRC), inter alia, are as follows:

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

b. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.

c. Devising a policy on diversity of board of directors.

d. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board of Directors their appointment and removal

e. whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

Three meetings of Nomination and Remuneration Committee were held on 1st September, 2025, 03rd November, 2025 and 20th January, 2026.

The Composition of the Nomination and Remuneration Committee (NRC) as on March 31, 2026 and the attendance of each member at the Nomination and Remuneration Committee Meetings held during the year is as given below:

Name of Members	**Status**	**Number of meetings during the financial year 2025-26**	
		Held	**Attended**
Mr. Pankaj Prasad	Chairman & Independent Director	3	3
Mr. Santosh Pradhan	Independent Director, Member	3	3
Ms. Madhu Sharma	Non-Executive Director, Member	3	3

Performance Evaluation

The Nomination and Remuneration Committee had laid down the criteria for performance evaluation of Independent Directors and other Directors, Board of Directors and Committees of the Board of Directors. The assessment was carried on the basis of following criteria:

1. Valuable Input Provided;
2. Dedication and Commitment;
3. Industry Knowledge;
4. Raising of Concern;
5. Compliances under Companies Act;
6. Contribution to development of strategy and to risk management.
7. Updations with the latest developments.
8. Communication with other Board members, senior management and others.

Remuneration of Directors

During the year under review, none of the Non Executive Directors has entered into pecuniary relationship or transaction with the Company.

The detailed criteria for making remuneration to Non- executive Director is mentioned in the Nomination and Remuneration Policy of the Company and is displayed at the website of the Company at http://www.rcccements.com/investor.html.

At present, none of the Executive and Non- Executive Directors is drawing any remuneration from the Company.

None of the Directors except Mr. Santosh Pradhan & Mr. Sachin Garg holds any equity shares of the Company as on 31st March, 2026. Mr. Santosh Pradhan holds 31,200 equity shares of the Company & Mr Sachin Garg holds 15,200 equity shares of the Company as on 31st March, 2026.

During the financial year 2025-26, the Company did not came out with any stock option plans and no Stock Options were granted to any of the Directors.

III. Stakeholders' Relationship Committee:

In Compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations, the Board has formed an "Stakeholders' Relationship Committee". Stakeholders' Relationship Committee reviews the redressal of grievances of stakeholders pertaining to the requests/complaints of the shareholders related to transfer/transmission of shares, Dematerialization/ Re-materialization of shares, non-receipt of annual reports, non-receipt of dividend, recording the change of address and to deal with all related matters. The Minutes of the Committee are circulated to the Board of Directors.

The committee met 5 times during the year i.e on 15th April, 2025, 11th July, 2025, 29th August, 2025, 13th October, 2025 and 17th January, 2026.

The Composition of the Committee as on 31st March, 2026 and details of attendance of the Committee members at the meetings are as follows:

Name of Members	Status	Number of meetings during the financial year 2025-26	
		Held	Attended
Mr Pankaj Prasad	Chairman & Independent Director	5	5
Mr. Santosh Pradhan	Independent Director, Member	5	5
Mr. Sachin Garg	Executive Director, Member	5	5

Details of Investor complaints received and redressed during the Financial Year 2025-26 are as follows:

Opening Balance	Received during the year	Resolved during the year	Closing Balance
0	0	0	0

Annual General Meetings

The details of last three Annual General Meetings are as follows:

Year	Date	Venue	Time
2023	30.09.2023	702, Arunachal Building,19, Barakhamba Road, Connaught Place, New Delhi 110001	09.30 A.M.
2024	30.09.2024	702, Arunachal Building,19, Barakhamba Road, Connaught Place, New Delhi 110001	09.30 A.M.
2025	30.09.2025	702, Arunachal Building,19, Barakhamba Road, Connaught Place, New Delhi 110001	11.00 A.M.

Special Resolutions passed during the last three Annual General Meetings:

During the previous three Annual General Meetings the following three special resolutions were passed by the shareholders of the company:

Sl. No.	Date of AGM	Details of Resolution
1	30-09-2023	Authorisation under Section 186 of the Companies Act, 2013
2	30-09-2024	Appointment of Mr Pankaj Prasad (DIN: 01481240) as an Independent Director of the Company
3	30-09-2025	NA

Postal Ballot

During the year under review, no resolution was passed through Postal Ballot. None of the Business proposed to be transacted at the ensuing Annual General Meeting require passing of a special resolution through Postal Ballot.

Means of Communication

The quarterly audited/un-audited financial results are sent to BSE, i.e., where the Company's shares are listed immediately after the conclusion of the Board Meetings.

The Company regularly publishes its Audited/Unaudited Financial Results, E-voting & Book Closure Notice and other Communications in the following Newspapers:

- For English Edition- Financial Express.
- For Hindi Edition- Jansatta.

At the Company's website www.rcccements.com information for shareholders is available. The Company's website displays the information as stipulated under Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016 such as Quarterly/Annual Financial Results, Annual Reports, Quarterly Corporate Governance Report, Shareholding Pattern, Policies, Investors' Contact details etc.

In addition, the Company makes use of this website for publishing official news release, if any.

As mandated by Ministry of Corporate Affairs (MCA), the Company will send Annual Report, Notices, etc. to the shareholders at their email address registered with their Depository Participants and/ or Company's Registrar and Share Transfer Agent (RTA).

To continue its support to the GREEN INITIATIVES measures of MCA, the Company has requested shareholders to register and/ or update their email address with the Company's RTA, in case of shares held in physical mode and with their respective Depository Participants, in case of shares held in dematerialized mode.

The Company has not made any presentation to the institutional investors/ analysts during the financial year 2024-25. In compliance with the requirement of the Listing Regulations, the official website of the Company contains information about its business, shareholding pattern, compliance with corporate governance, contact information of the compliance officer, etc. and the same are updated regularly.

General Shareholders' Information

Details of 35th Annual General Meeting of the Company

Day & Date	Wednesday, 30th September, 2026
Time	11:00 A.M
Venue	702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi 110001

Tentative Calendar for the financial year ending 31st March, 2027

Financial Reporting for the	Tentative time frame
First quarter ended 30th June, 2026	First fortnight of August, 2026
Second quarter ending 30th September, 2026	First fortnight of November, 2026
Third quarter ending 31st December, 2026	First fortnight of February, 2027
Fourth quarter ending 31st March, 2026	By the end of May, 2027

Date of Book Closure

From 24th September, 2026 to 30th September, 2026 (both days Inclusive) for the purpose of 35th Annual General Meeting of the Company.

Listing on Stock Exchanges

Name and Address of the Stock Exchanges	Stock Code
The Bombay Stock Exchange Ltd (BSE) 1st Floor, P.J. Towers, Dalal Street, Mumbai-400001	Scrip Code – 531825/ RCCCEMEN

Listing Fees

The Annual Listing Fees ("ALF") payable to the Bombay Stock Exchange ("BSE") from the Financial Year 2018-19 onwards had remained outstanding owing to the financial constraints and liquidity challenges faced by the Company in the past.

Consequently, BSE, in terms of BSE Circular No. LIST/COMP/OPS/16/2019-2020 dated June 11, 2019 and Notice No. 20190903-37 dated September 03, 2019, initiated consequential regulatory actions against the Company, including freezing of demat accounts of the Promoters and Promoter Group for all debits and suspension of trading in the equity shares of the Company on BSE's trading platform with effect from March 12, 2020 on account of non-payment of Annual Listing Fees.

Thereafter, BSE vide Notice No. 20210219-31 dated February 19, 2021 permitted trading in the equity shares of the Company only on a Trade-for-Trade basis on the first trading day of every week, pending clearance of the outstanding ALF dues and compliance with the requirements stipulated by the Exchange.

During the year under review, the Company has taken necessary corrective and compliance measures and has duly cleared all outstanding Annual Listing Fees along with the applicable reinstatement/revocation charges payable to BSE.

In this regard, the Company remitted an aggregate amount of Rs. 35,91,000/- (Rupees Thirty Five Lakhs Ninety-One Thousand Only), net of applicable Tax Deducted at Source ("TDS"), on February 03, 2026

towards settlement of outstanding ALF dues and reinstatement fees. Further, the Company has also paid the Annual Listing Fees for the Financial Year 2026-27 on April 20, 2026.

The Company has also filed an application to BSE seeking revocation of the suspension of trading in its equity shares and restoration of regular trading. The application is currently under consideration by BSE, and the Company is actively pursuing the matter with the Exchange and undertaking all necessary compliances for revocation of the suspension and restoration of normal trading in accordance with the applicable regulatory requirements.

ISIN No.

The Company's Demat International Security Identification Number (ISIN) for its equity shares in NSDL and CDSL is INE 335N01015.

Stock Market Data

The Company's equity shares are listed at Bombay Stock Exchange Ltd. (BSE). The monthly high and low quotations of equity shares traded on the Bombay Stock Exchange Limited during the financial year 2025-26 are as follows:

Company : Rcc Cements Ltd 531825
Period: 01-Apr-2025 to 31-Mar-2026

All Prices in ₹

Date	Open	High	Low	Close	WAP	Share Count	Trade Count	Total Turnover	Deliverable Quantity	% Deli. Qty to Traded Qty	* Spread	
											H-L	C-O
17/11/25	13.57	13.57	13.57	13.57	13.00	1	1	13	1	100.00	0.00	0.00
9/03/26	14.24	14.24	14.24	14.24	14.24	2,400	2	34,176	2,400	100.00	0.00	0.00

Source : BSE's **website**

The Equity Shares of the company have been suspended from trading by Bombay Stock Exchange i.e. BSE, where the shares of the Company are listed due to non-payment of annual listing fees.

BSE has vide its Circular no. LIST/COMP/OPS/ 16 /2019-2020 dated June 11, 2019 and Notice no. 20190903-37 dated September 3, 2019 has initiated action against the company by freezing the Demat accounts of its Promoter and Promoter Group for all debits and further the shares of the company are also marked as suspended for trading on BSE's web portal w.e.f. 12th March, 2020 due to nonpayment of its annual listing fees.

However, BSE vide its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.

During the year under review, the Company has taken necessary corrective and compliance measures and has duly cleared all outstanding Annual Listing Fees along with the applicable reinstatement/revocation charges payable to BSE.

In this regard, the Company remitted an aggregate amount of Rs. 35,91,000/- (Rupees Thirty Five Lakhs Ninety-One Thousand Only), net of applicable Tax Deducted at Source ("TDS"), on February 03, 2026 towards settlement of outstanding ALF dues and reinstatement fees. Further, the Company has also paid the Annual Listing Fees for the Financial Year 2026-27 on April 20, 2026.

The Company has also filed an application to BSE seeking revocation of the suspension of trading in its equity shares and restoration of regular trading. The application is currently under consideration by BSE, and the Company is actively pursuing the matter with the Exchange and undertaking all necessary compliances for revocation of the suspension and restoration of normal trading in accordance with the applicable regulatory requirements.

Name and Address of the Registrar and Share Transfer Agent (RTA)

MAS Services Ltd.
T-34, 2nd Floor,
Okhla Industrial Area
Phase -II, New Delhi-110020.
Ph. No.:011-26387281-83
Contact Person Details: Mr. Sharwan Mangla
Email Id: investor@masserv.com

Share Transfer System

The Company's equity shares which are in dematerialized form are transferable through the dematerialized system Equity Shares in physical form are processed by Registrar and Share Transfer Agent, M/s. MAS Services Limited and approved by the Shareholders' Relationship Committee of the Board.

Reconciliation of Share Capital Audit Report

A practicing Company Secretary carried out reconciliation of share capital audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The audit report confirms that the total issued/ paid up capital is in consonance with the total number of shares in physical form and the total number of dematerialized shares held with the depositories.

Distribution of Shareholding as on 31st March, 2026

	Nominal Value of Each Share : Rs. 10/-				
Share or Debenture holding Nominal Value	Number of Shareholders	% to Total Numbers	Number of Shares	Share or Debenture holding Amount	% to Total Amount
(Rs.)				**(Rs.)**	
1	2	3	4	5	6
1 To 5,000	1280	61.068	213787	2137870	3.816
5001 To 10,000	700	33.396	628750	6287500	11.223
10001 To 20,000	26	1.240	36635	366350	0.653
20001 To 30,000	2	0.095	4600	46000	0.082
30001 To 40,000	1	0.047	3100	31000	0.055
40001 To 50,000	4	0.190	20000	200000	0.357
50001 To 1,00,000	22	1.049	193274	1932740	3.450
1,00,001 and Above	61	2.910	4501854	45018540	80.361
Total	**2096**	**100.000**	**5602000**	**56020000**	**100.000**

Dematerialisation of Shares and Liquidity

The Company shares are traded in dematerialized form and have to be delivered in the dematerialized form to all Stock Exchanges. To enable shareholders an easy access to the de-mat system, the Company has executed agreements with both existing Depositories namely National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). M/s. MAS Services Ltd. is the Registrar and Transfer Agent of the Company for the purposes of electronic connectivity for effective dematerialization of shares.

Status of Dematerialised Shares as on 31st March, 2026

Equity ISIN No. INE335N01015

Shares Held through	**No. of Shares**	**Percentage of Holding**
NSDL	5,28,930	9.44
CDSL	1,69,570	03.03
Physical	49,03,500	87.53
Total	**56,02,000**	**100.00**

Shareholding Pattern of the Company as on 31st March, 2026

Category	No. of Shares held	% of share holding
A. Promoters' holding		
Promoters		
Indian Promoters	19,03,000	33.97
Body Corporates	1,00,000	1.79
Foreign Promoters	-	-
2. Persons Acting in Concert	Nil	Nil
Sub-total (A)	20,03,000	35.76
B. Non-Promoters' holding		
3. Institutional Investors		
a. Mutual Funds & UTI	Nil	Nil
b.Banks, Financial Institutions, Insurance Companies (Central/State	Nil	Nil
Government Institutions/Non-government Institutions)	Nil	Nil
c. FIIs		
Sub-total	Nil	Nil
4. Non Institutional Investors	18,01,849	
a. Bodies Corporate	10,65,996	32.16
b. individuals	6,84,650	
-Individual shareholders holding nominal share		19.03
capital up to Rs. 2 Lakhs	105	
-Individual shareholders holding nominal share capital up in excess of Rs.	46,400	
2 Lakhs	-	12.22
c. Any Other	-	
NRI		0.00
Directors or Directors' Relatives		0.82
Hindu Undivided Family		-
Clearing Members		-
Sub-total (B)	35,99,000	64.24
Grand Total (A)+(B)	56,02,000	100.00

ADRs/GDRs/Warrant:

The Company has not issued any ADRs/GDRs/Warrants or any other convertible instruments.

Commodity Price Risk or Foreign Exchange Risk And Hedging Activities:

The Company is not involved into any activities relating to commodities price risks and hedging thereof.

Brief profile of the Directors liable to retire by rotation and others

Brief resumes of the Directors who are proposed to be re-appointed are furnished in the Directors Report forming part of this Annual Report.

Address for Correspondence

RCC Cements Limited
Registered Office: 702, Arunachal Building, 19,
Barakhamba Road, Connaught Place,
New Delhi – 110001
Phones: +91 -7428281980
Email Id: rcccementslimited@gmail.com
CIN Number: L465242DL1991PLC043776

Investor's Correspondence may be addressed to

The shareholders desiring to communicate with the Company on any matter relating to their shares of the Company may either visit in person or write quoting their Folio Number at the following address:

The Company Secretary,
RCC Cements Limited
702, Arunachal Building,
19, Barakhamba Road,
Connaught Place, New Delhi – 110001
Ph. No.: +91 -7428281980
Email Id: rcccementslimited@gmail.com

SEBI Complaints Redress System (SCORES)

SCORES, i.e., a SEBI Complaints Redress System is a centralized web based complaints redress system which serves as a centralised database of all Complaints received enables uploading of Action Taken Reports (ATR's) by the concerned Companies & online viewing by the investors of actions taken on the Complaint & its current status. Your Company is registered with SEBI under the SCORES system.

Prohibition of Insider Trading

In compliance with SEBI's Regulations on Prevention of Insider Trading, the Company has formulated a Code of Conduct for prohibition and prevention of Insider Trading for all the Directors, Officers and the designated employees of the Company and their immediate relatives. The Code lays down the Guidelines and procedures to be followed and disclosures to be made while dealing with equity shares of the Company.

CEO/CFO Certification

The Managing Director and CFO of the Company has issued certificate pursuant to Regulation 17(8) read with Part B of Schedule II of the Listing Regulations certifying that the financial statements and the cash flow statement do not contain any untrue statements and these statements represent a true and fair view of the Company's affairs. The same is annexed to this Report.

Annual Return

As per amendment in section 92(3) and 134(3)(a) of the Companies Act, 2013 read with the Rules made thereunder, a copy of Annual Return are hosted on the website of the Company in the prescribed form, and can be accessed through the web link - https://www.rcccements.com/investor/areturn/ar25-26.pdf.

Practising Company Secretary's Certificate on Corporate Governance

A Certificate has been obtained from M/s Kundan Agrawal & Associates, (FRN:S2009DE113700), Practising Company Secretaries & Secretarial Auditors of the Company regarding compliance with the provisions relating to Corporate Governance laid down in Schedule V (E) of the SEBI (LODR) Regulations, 2015 in force. The same is annexed to this report.

Disclosures

(i) The policy on related party transaction is available in the website of the Company i.e. http://www.rcccements.com/policy.html.

(ii) There was no instance of non-compliance and no penalties or strictures were imposed on the Company by the Stock Exchange, SEBI or any other statutory authority in respect of any matter relating to the capital markets during the last three years, except as stated below:

BSE Limited ("BSE"), vide its Circular No. LIST/COMP/OPS/16/2019-2020 dated June 11, 2019 and Notice No. 20190903-37 dated September 3, 2019, initiated action against the Company by freezing the demat accounts of its Promoter and Promoter Group members for all debits. Further, the securities of the Company were suspended from trading on BSE with effect from March 12, 2020, due to non-payment of Annual Listing Fees ("ALF").

Subsequently, BSE, vide its Notice No. 20210219-31 dated February 19, 2021, permitted trading in the securities of the Company on a Trade-for-Trade basis only on the first trading day of every week, subject to the Company making payment of the outstanding ALF to the Exchange.

During the year under review, the Company has duly paid the outstanding Annual Listing Fees, including the applicable fees towards revocation of suspension of trading, to BSE Limited and has submitted an application to BSE Limited for revocation of the suspension of trading of its securities. Further, BSE Limited conducted an on-site inspection at the registered office of the Company on May 08, 2026, in connection with the process for revocation of the aforesaid suspension.

The matter is presently under consideration by BSE Limited, and the Company is awaiting the necessary approval and confirmation from the Stock Exchange regarding revocation of the suspension of trading of its securities.

(iii) The Company has formulated a Whistle Blower Policy to establish a Vigil Mechanism for directors and employees of the Company. The Whistle Blower Policy/Vigil Mechanism policy is available in the website of the Company i.e. http://www.rcccements.com/policy.html. Further, no employee has been denied access to the Audit Committee.

(iv) The Company has complied with all the mandatory requirements of Corporate Governance of the Listing Regulations as are applicable to the Company. The Company also endeavors to follow Non Mandatory requirements.

(iv) The Company is not involved into activities relating to commodity price risks and hedging thereof.

(v) During the financial year under review, the Senior Management of the Company did not enter into any material financial or commercial transaction in which they had or may have had a potential conflict with the interest of the Company at large.

During the financial year under review, Mr. Soban Singh Aswal resigned from the office of Chief Financial Officer of the Company with effect from 03rd November, 2025, and the Board of Directors, at its meeting held on the same date, upon the recommendation of the Nomination and Remuneration Committee, approved the appointment of Mr. Rachit Garg as the Chief Financial Officer of the Company with effect from 03rd November, 2025.

Further, Mrs. Shimpy Goyal resigned from the office of Company Secretary and Key Managerial Personnel of the Company with effect from 26th October, 2025, and Mrs. Charu Varshney was appointed as the Company Secretary & Compliance Officer of the Company with effect from 20th January, 2026.

As on 31st March, 2026, the Senior Management Personnel of the Company included, inter alia, Mr. Rachit Garg, Chief Financial Officer, and Mrs. Charu Varshney, Company Secretary & Compliance Officer.

Subsequent to the close of the financial year, Mrs. Charu Varshney resigned from the office of Company Secretary & Compliance Officer with effect from 04th May, 2026, and Mr. Sandeep Singh was appointed as the Company Secretary & Compliance Officer of the Company with effect from 07th May, 2026.

Except for the aforesaid changes, there was no change in the Senior Management Personnel of the Company during the financial year under review.

Details of Compliance with mandatory requirements and adoption of non-mandatory requirements of the Listing Regulations:

The Company has complied with all the Mandatory requirements as prescribed under the Listing Regulations, to the extent applicable, including Corporate Governance requirements as specified under Regulation 17 to 27 and Clause (b) to (i) of Sub- Regulation (2) of Regulation 46 of the Listing Regulations as applicable to the Company.

A Certificate from M/s Kundan Agrawal & Associates, (FRN: S2009DE113700), Practising Company Secretaries & Secretarial Auditors of the company confirming compliance with the conditions of corporate governance as specified under Schedule V (E) of the Listing Regulations is annexed to this Report. Further, the Company has also complied with all requirements about disclosures in the Corporate Governance Report, as specified in sub para (2) to (10) of Clause C of Schedule V of the Listing Regulations.

Non- Mandatory requirements of Regulation 27(1) and Part E of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

1. The quarterly/half yearly results are not sent to the shareholders. However, the same are published in the newspapers and also posted on the Company’s website.
2. The Company’s Financial Statement for the Financial Year 2025-2026 do not contain any audit qualification.

3. The Internal Auditors Report to the Audit Committee.

Disclosure of Accounting Treatment:

The financial statements for the financial year 2025-2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies to the extent applicable. The company has for the first time adopted Ind AS w.e.f. April 01, 2017 with a transition date of April 1, 2016.

Details of fees paid by the Company to the statutory auditors and all entities in the network firm/network entity of which the statutory auditor is a part as per Clause 10(k), Part C of Schedule V of SEBI (LODR) Regulations, 2015:

During the year under review, the Company has paid to its Statutory Auditors the total fees of Rs. 29,750/- (inclusive of GST) for Audit and related services. Further, apart from the above fees, no fees had been paid by the Company to any network firm/network entity of which the Statutory Auditor is a part.

Green Initiative in Corporate Governance

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing service of documents by a Company to its Members through electronic mode. The move of the Ministry allows public at large to contribute to the green movement.

Keeping in view the underlying theme, the Company will continue to send various communications and documents like notice calling general meetings, audited financial statements, directors' report, auditor's report etc., in electronic form, to the email address provided by the members to the Depositories or to the Company.

To support this green initiative in full measure, members/ Promoters who have not registered their E-mail address and PAN Number. so far, are requested to register their E-mail address and PAN Number and their Bank Account details, in respect of electronic holdings with the Depository through their concerned Depository Participant. Members who hold shares in physical form are requested to fill their e-mail address and PAN Number and Bank Account Details for our records in the registration form which can be downloaded from the Company's website i.e. www.rcccements.com for sending the documents in electronic form or else sent a request letter directly to the Company mentioning their E-mail address and PAN No. and Bank Account Details alongwith self attested copy of their PAN Card. Necessary communication in this regard has already been sent separately to the shareholders by the Company.

Dematerialization of Shares

Shareholders are requested to convert their physical holding to demat/electronic form through any of the Depository Participants to avoid any possibility of loss, multilation etc. of physical share certificates and also to ensure safe and speedy transaction in securities.

Further, SEBI vide Notification No. SEBI/LAD-NRO/GN/2018/24 dated 08-06-2018 has come out with SEBI (Listing Obligations and Disclosure Requirements) (fourth Amendment) Regulations, 2018 ("The New Regulations") to further amend the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The New Regulations came into force on the 180th day from the date of its publication in the official gazette i.e. 08.06.2018 (Effective Date of implementation is December 5, 2018). The New Regulations have inter alia amended the Regulation 40 of SEBI (LODR) Regulations, 2015 and as per amended Regulation 40, the requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialised form with a depository except in the cases of transmission or transposition of securities. In view of above amended Regulation, you are requested to open a de-mat account with a Depository Participant (DP) and deposit your physical shares with such DP and get your shares de-mat at the earliest to avoid any kind of inconvenience. Necessary communication in this regard has already been sent separately to the shareholders by the Company.

Special Window for re-lodgment of transfer deeds

Pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated July 02, 2025, a special window was opened for re-lodgement of transfer deeds lodged prior to April 01, 2019 which were rejected, returned, or remained unattended due to deficiencies in documents, process, or otherwise, for a period of six months from July 07, 2025 to January 06, 2026, wherein such transfer requests, including those pending with the Company/Registrar and Share Transfer Agent ("RTA"), were processed only in dematerialised ("demat") mode in accordance with the prescribed transfer-cum-demat procedure.

Further, in order to facilitate investors in obtaining rightful access to their securities, SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, SEBI has introduced another special window for transfer and dematerialisation of physical securities sold/purchased prior to April 01, 2019, which shall remain open for a period of one year from February 05, 2026 to February 04, 2027. The said special window shall also be applicable to transfer requests that were previously rejected, returned, or not attended to due to deficiencies in documentation, process, or otherwise. Securities transferred pursuant to the said special window shall be credited to the transferee only in demat mode and shall remain under lock-in for a period of one year from the date of registration of transfer, during which period such securities shall not be transferred, lien marked, or pledged.

Accordingly, shareholders who could not avail themselves of the earlier opportunity are encouraged to submit the requisite documents to the Company's Registrar and Share Transfer Agent, MAS Services Limited, for processing of their transfer-cum-demat requests.

Consolidation of Multiple Folios

Shareholders who have multiple folios in identical names, are requested to apply for consolidation of such folios and the relevant share certificates to the Company/its Registrar and Transfer Agent.

Updation of Registered Address with the Company

Shareholders are requested to update their addresses registered with the Company directly through the Share Transfer Agent, to receive all communications promptly. Shareholders holding shares in electronic form, are requested to deal only with their Depository Participants in respect of change of address.

Code of Conduct

The Company has laid down a Code of Conduct for all Board Members and Senior Management Personnel. The Code of Conduct is also available on the website of the Company. All Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the year under review.

Declaration of Compliance of the Code of Conduct in terms of Schedule V of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

"In terms of Schedule V of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and as per affirmation received from the Directors and the Members of Senior Management Personnel of the Company, I hereby declare that Directors & the Members of Senior Management of the Company have complied with the Code of Conduct during the F.Y. 2025-2026."

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sachin Garg
Chairman
DIN: 03320351

Place: New Delhi
Date :31.08.2026

Kundan Agrawal & Associates
Company Secretaries
Phone: 91-11-43093900
Mobile: 09212467033, 09999415059
E-mail: agrawal.kundan@gmail.com

PRACTISING COMPANY SECRETARY CERTIFICATE FOR COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE UNDER SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Members
M/s RCC Cements Limited
702, Arunachal Building, 19, Barakhamba
Road, Connaught Place, New Delhi-110001

1) We have examined the compliance of the conditions of Corporate Governance by **RCC Cements Limited** ('the Company') for the year ended on 31st of March, 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub- regulation (2) of Regulation 46 and Para-C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations, 2015").

2) The compliance of the conditions of Corporate Governance is the responsibility of the management of the Company. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

3) In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the Management we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations, 2015 for the year ended on 31st of March, 2026.

4) We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Kundan Agrawal & Associates
Company Secretaries
FRN: S2009DE113700

Kundan Agrawal
Membership No. :-7631
Peer Review No.:-5704/2024
UDIN: F007631H001227245

Date: 26.08.2026
Place: Delhi

CEO/CFO Certification

This is to certify to the Board that:

a. We have reviewed the Financial Statements and the Cash Flow Statement for the year ended March 31, 2026 and that to the best of our knowledge and belief state that:

   i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   ii. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

   There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or volatile of the Company's code of conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the Auditors and the Audit Committee:

   i. significant changes in internal control over financial reporting during the year, whenever applicable;

   ii. Significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii. That there were no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For RCC Cements Limited

	Sd/-	**Sd/-**
	Sachin Garg	**Rachit Garg**
Place: New Delhi	**Managing Director**	**CFO**
Date: 27.05.2026	**(DIN: 00175301)**	**(PAN: AZSPG7226K)**

Annexure-1(A)

Kundan Agrawal & Associates
Company Secretaries
Phone: 91-11-43093900
Mobile: 09212467033, 09999415059
E-mail: agrawal.kundan@gmail.com

Secretarial Compliance Report of M/s RCC Cements Limited for the year ended 31st March, 2026

We, ***Kundan Agrawal & Associates,*** Company Secretaries having ***FRN: S2009DE113700*** and office at **E-21, Office No. 301, Jawahar Park, Laxmi Nagar, New Delhi-110092have examined**:

(a) all the documents and records made available to us and explanation provided by **"*RCC Cements Limited*"** ("the listed entity"),
(b) the filings/ submissions made by the listed entity to the stock exchanges,
(c) website of the listed entity,
(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

For the year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***(Not applicable on the company for the period under review)***
(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;***(Not applicable on the company for the period under review)***
(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; ***(Not applicable on the company for the period under review)***
(g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;
(h) Securities and Exchange Board of India(Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations,2013; ***(Not applicable on the company for the period under review)***

(i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; ***(Not applicable on the company for the period under review)***

(j) The Securities and Exchange Board of India (Depositories and Participants) Regulations,2018;

(k) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

and circulars/ guidelines issued thereunder; and based on the above examination,we hereby report that, during the review period:

a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

• Refer Annexure “A” annexed to the Report

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Refer Annexure “B” annexed to the Report

I further report that –

• The Company has complied with the requirements of Structural Digital Data Base in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023 and October 18, 2024.

Further to the matter and as advised in the BSE Notice No. 20230329-21 dated 29th March 2023 as well as BSE Notice No. 20230410-41 dated 10th April 2023, following are the additional information which is the part of ongoing Annual Secretarial Audit Report –

S.NO.	**Particulars**	**Compliance Status (Yes/No/NA)**	**Observations/Remarks by PCS***
1	**Secretarial Standards:** The Compliances of Listed Entity are in accordance with the Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	Yes	No
2	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the Listed Entity	Yes	No
	• All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes	No
3	**Maintenance and disclosures on Website:** • The Listed Entity is maintaining a functional website	Yes	No
	• Timely dissemination of the documents/information under a separate section on the website	Yes	No
	• Web-links provided in annual corporate governance reports under Regulation		

	27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website	Yes	
4	**Disqualification of Director:** None of the Directors of the Company are disqualified under Section 164 of the Companies Act, 2013	Yes	No
5	**To examine details related to subsidiaries of Listed Entity:** (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	NA NA	No No
6	**Preservation of Documents:** The Listed Entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal or records as per policy of preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015	Yes	No
7	**Performance Evaluation:** The Listed Entity has conducted performance evaluation of the Board, Independent Directors and the Committees for every financial year as prescribed in the SEBi Regulations.	Yes	
8	**Related Party Transactions:** (a) The Listed Entity has obtained prior approval of Audit Committee for all Related Party Transactions. (b) In case no prior approval obtained, the Listed Entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.	Yes	No
9	Disclosure of events or information: The Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	No

10	**Prohibition of Insider Trading** The Listed Entity is in compliance with Regulation 3(5) and 3(6) SEBI (Prohibition and Insider Trading) Regulations, 2015.	Yes	The Company has complied with the requirements of Structural Digital Data Base in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023 and October 18, 2024.
11	**Actions taken by SEBI or Stock Exchange(s), if any:** Actions taken against the Listed Entity/ its Promoters/ Directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars)	**Regulation 14 –Non Payment of Annual Listing Fees** **The Company has defaulted in payment of Annual Listing Fees of BSE till January 2026 and, therefore, BSE has suspended the trading of the scrip of the company on BSE's web portal due to non-payment of annual listing fees. The company has been marked in Graded Surveillance Measure (GSM) Stage 0** **Regulation 34** **During the Financial Year 2025-2026, the listed entity was levied a fine of Rs. 2360/- including GST for late submission of Annual report within the period prescribed under regulation 34 of the SEBI (LODR) Regulations, 2015**	The Company has paid the outstanding Annual Listing Fees on 03rd February, 2026, including the fees for revocation of suspension of trading. Further, BSE Limited conducted an on-site inspection at the registered office of the Company on 08th May, 2026 in connection with the reversal of action initiated due to non-payment of Annual Listing Fees. The matter is presently under process with the Stock Exchange and the Company is awaiting further approval/ confirmation from BSE Limited regarding revocation of the suspension status. Accordingly, the suspension of trading of the Company's securities has not yet been revoked and the Company continues to be classified under Graded Surveillance Measure (GSM) Stage 0. The listed Company has duly paid the penalty levied by BSE Limited on 19th November, 2025 on account of alleged delay in submission of the Annual Report for the Financial Year 2024-25. As explained by the management, the Company had submitted its Annual Report within the timeline prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, due to an inadvertent error, the Annual Report for the Financial Year 2024-25 was uploaded under the "Corporate Announcements" tab instead of the designated "Regulation 34(1) – Annual Report" tab on the portal of BSE Limited. Consequently, the Stock Exchange imposed the aforesaid penalty.

11	**Additional Non-Compliances, if any:** Any additional non-compliance observed for all SEBI regulatory/circular/guidance note etc.	**The Company had accepted unsecured loans of Rs. 168.06 Lacs from related parties including a related party company which were interest free in nature.**	The Company had accepted unsecured loans from related parties which were interest free in nature. The Company has represented that such loans were obtained to meet temporary funding requirements/business exigencies and are repayable as per mutually agreed terms. The Company is advised to ensure continued compliance with the applicable provisions of the Companies Act, 2013 and other applicable laws.

Compliances related to resignation of Statutory Auditors from Listed Entity and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

S. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	**Compliances with the following conditions while appointing/re-appointing an auditor**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report, for such quarter; or **ii.** If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or **iii.** If the auditor has signed the limited review /audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	No Event has been occurred for resignation of the Auditor and hence, the existing Auditor has duly signed till date the Limited Review Report (LRR) for all the three quarters of the reporting F.Y.2025-2026.
2.	**Other Conditions relating to resignation of Statutory Auditor**		

	i. Reporting of concerns by Auditor with respect to the listed entity/ its material subsidiary to the Audit Committee:		
	a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information/non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the Quarterly Audit Committee meetings.	NA	NA
	b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information/explanation from the Company, the Auditor has informed the Audit Committee the details of information/explanation sought and not provided by the Management, as applicable.	NA	No Event has been occurred for resignation of the Auditor
	c) The Audit Committee/Board of Directors as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.	NA	As there was no event for resignation of Auditor, no information was required to be received and communicated.
	ii. Disclaimer in case of non-receipt of information:	NA	NA

	The Auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI/NFRA, in case where the listed entity/its material subsidiary has not provided information as required by the auditor.		
3.	The Listed Entity/its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/CFR/CMD1/114/2019 dated 18th October, 2019.	NA	NA

For Kundan Agrawal & Associates
Company Secretaries

Place: New Delhi
Date:28/05/2026

Sd/-
Kundan Agrawal
Company Secretary
Membership No. 7631
C.P. No. 8325
UDIN: F007631H000513796

Annexure "A"

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: –

Compliance Requirement (Regulations/Circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action taken by	Type of Action (Advisory/Clarif ication/Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company)	Management Response	Remarks
Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015- Fees and other Charges to be paid to the recognized stock exchange(s)	Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	Non-payment of Annual Listing Fees to the Bombay Stock Exchange Limited (BSE)	Bombay Stock Exchange Limited (BSE)	The Company has defaulted in payment of Annual Listing Fees to BSE and, therefore, BSE has suspended the trading of the scrip of the company on BSE's web portal due to non-payment of annual listing fees. However, BSE pursuant to its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.	The company has defaulted in payment of Annual Listing Fees to BSE as per Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	NA	As per the explanations provided to us by the management of the Company, the Company has paid the outstanding Annual Listing Fees on 03rd February, 2026, including the fees for revocation of suspension of trading.	The Company has paid the outstanding Annual Listing Fees on 03rd February, 2026, including the fees for revocation of suspension of trading. Further, BSE Limited conducted an on-site inspection at the registered office of the Company on 08th May, 2026 in connection with the reversal of action initiated due to non-payment of Annual Listing Fees. The matter is presently under process with the Stock Exchange and the Company is awaiting further approval/ confirmation from BSE Limited regarding revocation of the suspension status. Accordingly, the suspension of trading of the Company's securities has not yet been revoked and the Company continues to be classified under Graded	

								Surveillance Measure (GSM) Stage 0.	
Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements), 2015- Submission of Annual Report	Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	Late submission of Annual report within the period prescribed under regulation 34 of the SEBI (LODR) Regulations, 2015	Bombay Stock Exchange Limited (BSE)	The listed entity was levied a fine of Rs. 2360/- including GST for late submission of Annual report within the period prescribed under Regulation 34 of the SEBI (LODR) Regulations, 2015	During the Financial Year 2025-2026, the listed entity has not submitted the Annual report within the period prescribed under Regulation 34 of the SEBI (LODR) Regulations, 2015	Rs. 2360/-	The listed Company has duly paid the penalty levied by BSE Limited on 19th November, 2025 on account of alleged delay in submission of the Annual Report for the Financial Year 2024-25.	As explained by the management, the Company had submitted its Annual Report within the timeline prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. However, due to an inadvertent error, the Annual Report for the Financial Year 2024-25 was uploaded under the "Corporate Announcements" tab instead of the designated "Regulation 34(1) – Annual Report" tab on the portal of BSE Limited. Consequently, the Stock Exchange imposed the aforesaid penalty.	

Annexure "B"

The listed entity has taken the following actions to comply with the observations made in previous reports: –

Compliance Requirement (Regulations/Circulars/ guidelines including specific clause)	Regulation/ Circular No	Deviations	Action taken by	Type of Action (Advisory/Clarif ication/Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company)	Management Response	Remarks
Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015- Fees and other Charges to be paid to the recognized stock exchange(s)	Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	Non-payment of Annual Listing Fees to the Bombay Stock Exchange Limited (BSE)	Bombay Stock Exchange Limited (BSE)	The trading of the scrip of the company has been suspended on Bombay Stock Exchange (BSE) due to non payment of annual listing fees. However, BSE pursuant to its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.	The company has defaulted in payment of Annual Listing Fees to BSE as per Regulation 14 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	NA	As per the explanations provided to us by the management of the Company, the company is trying to arrange necessary funds to clear its outstanding listing fees and the company is committed to pay the listing fees in near future.	Due to paucity of funds the Annual Listing Fees to BSE could not be paid. The Company is trying its level best to arrange funds & is expected to pay the fees in very near future.	

For Kundan Agrawal & Associates
Company Secretaries

Place: New Delhi
Date:28/05/2026

Sd/-
Kundan Agrawal
Company Secretary
Membership No. 7631
C.P. No. 8325
UDIN: F007631H000513796

Annexure-1(B)

Kundan Agrawal & Associates
Company Secretaries
Phone: 91-11-43093900
Mobile: 09212467033, 09999415059
E-mail: agrawal.kundan@gmail.com

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH,2026

[*Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies* (*Appointment and Remuneration of Managerial Personnel*) *Rules, 2014*]

To
The Members
M/s RCC Cements Limited
702, Arunachal Building,
19, Barakhamba Road, Connaught Place,
New Delhi-110001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s RCC Cements Limited**(hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

We report that:

a) Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

b) 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 records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of the financial records and Books of the Company.

c) Wherever required, we have obtained the Management representation about the compliances of laws, rules and regulations and happening of events etc. The compliance of the provisions of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management.

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

Based on our verification of the 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 31st March,2026 ('Audit Period') 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.

(Secretarial Audit Report for F.Y 2025-2026 for M/s RCC Cements Limited)

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 31st March,2026 according to the provisions of:

(*i*) The Companies Act, 2013 (the Act) and the rules made thereunder;

(*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;

(*b*) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(*c*) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

(*d*) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 notified on 28 October 2014;

(*e*) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(*f*) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(*g*) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and

(*h*) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998.

(vi) Indian Stamp Act, 1899;

(vii) Indian Contract Act, 1872;

(viii) Income Tax Act, 1961 and indirect tax laws;

(ix) Applicable Labour Laws; and

(x) Other applicable Laws;

Having regard to the compliance system prevailing in the Company and on the basis of presentation and Reports made by Compliance Auditors of the Company, we further report that the Company has adequate system to ensure the compliance of the other applicable laws specifically to the Company.

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

- Secretarial Standards issued by The Institute of Company Secretaries of India.
- Listing Agreements with Stock Exchanges in India.

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

We further report that

- 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 that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally 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 but some documents, registers, files and minute books are needed to be maintained in more improvised manner.

- All decisions at Board Meetings and Committee Meetings are carried out by majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

- The Company has complied with the requirements of Structural Digital Data Base in termsof Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- All decisions at Board Meetings and Committee Meetings are carried out by majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.
  Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally 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 The Company may consider further strengthening its existing practices with regard to the maintenance and updating of statutory registers and records and further aligning the preparation, recording and execution of minutes of meetings with the applicable provisions of the Companies Act, 2013 and the Secretarial Standards.
- ***It has been observed that the Company has defaulted in payment of Annual Listing Fees of BSE till January 2026 and, therefore, BSE has suspended the trading of the scrip of the company on BSE's web portal due to non-payment of annual listing fees. The company has been marked in Graded Surveillance Measure (GSM) Stage 0***

  As explained by the Management of the Company, the outstanding Annual Listing Fees, including the applicable fees towards revocation of suspension of trading, were duly paid to BSE Limited. The Company has also submitted an application to BSE Limited for revocation of the suspension of trading of its securities. Further, BSE Limited conducted an on-site inspection at the registered office of the Company on May 08, 2026, in connection with the process for reversal of the aforesaid action.

  The matter is presently under consideration/process with BSE Limited, and the Company is awaiting further approval/confirmation from the Stock Exchange regarding revocation of the suspension status. Accordingly, as on the date of this Report, the suspension of trading in the securities of the Company continues and the Company remains classified under GSM Stage 0.

  Disclaimer: -

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

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

- Filing of Income tax returns does not fall in our ambit and is the duty of the statutory auditor to check on that matter.

For Kundan Agrawal & Associates
Company Secretaries
FRN: S2009DE113700

Place: Delhi
Date: 18.08.2026

Sd/-
Kundan Agrawal
Company Secretary
Membership No.:- 7631
C.P. No. 8325
UDIN: F007631H001137705

Annexure-1(C)

Kundan Agrawal & Associates
Company Secretaries
Phone: 91-11-43093900
Mobile: 09212467033, 09999415059
E-mail: agrawal.kundan@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
RCC Cements Limited
702, Arunachal Building,
19, Barakhamba Road, Connaught Place,
New Delhi-110001

We, Kundan Agrawal & Associates, Company Secretaries have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **RCC Cements Limited** having CIN L26942DL1991PLC043776 and having registered office at 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001, India (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V, Para-C Sub clause (10) (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on **31st March, 2026** 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.

Sr. No.	Name of the Directors	DIN	Date of appointment in Company	Date of resignation in Company
1.	Mrs. Madhu Sharma	06947852	31.03.2015	-
2.	Mr. Santosh Pradhan	00354664	03.05.2018	-
3.	Mr. Sachin Garg	03320351	08.07.2022	-
4.	Mr. Pankaj Prasad	01481240	30.09.2024	-

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Kundan Agrawal & Associates
Company Secretaries
FRN: S2009DE113700

Place: Delhi
Date: 26.08.2026

Sd/-
Kundan Agrawal
Company Secretary
Membership No.: - 7631
C.P. No. 8325
UDIN: F007631H001227421

Annexure – 2

Performance Evaluation Policy

1. Introduction

The RCC Cements Limited **("The Company"**) conducts its operations as per the directions provided by the Board of Directors within the framework laid down by the Companies Act, 2013 (**"the Act"**), the Articles of Association, Listing Agreement with stock exchanges and Code of Conduct and policies formulated by the Company for its internal execution. The Company's Board of Directors is dedicated to act in good faith; exercise their judgment on an informed basis, in the best interest of the company and its stakeholders.

The Act provides that the Nomination and Remuneration Committee shall formulate the criteria for evaluation of performance of Independent Directors and the Board. Such an evaluation procedure will provide a fine system of checks and balances on the performance of the directors and will ensure that they exercise their powers in a rational manner. The Act further casts an obligation on part of the board of directors for evaluating the performance of independent directors. All the directors on the board of a company, except the independent director whose performance is being evaluated, will assess the performance of the independent director. Accordingly, a report of performance evaluation of each independent director of the company would be prepared, which would determine whether to extend or continue the term of appointment of the concerned independent director or not.

As one of the most important functions of the Board of Directors is to oversee the functioning of Company's top management, this Board Performance Evaluation process aims to ensure individual directors ("Directors") and the Board of Directors of the Company ("Board") as a whole work efficiently and effectively in achieving their functions. This policy aims at establishing a procedure for conducting periodical evaluation of its own performance and individual directors**.** Hence, it is important that every individual Board Member effectively contributes in the Board deliberations.

2. Role of Board and Independent Directors

In conformity with the requirement of the Act, the performance evaluation of all the Independent Directors shall be done by the entire Board of Directors, excluding the director being evaluated.

The Independent Directors are duty bound to evaluate the performance of non – independent directors and Board as a whole. The independent directors of the Company shall meet at least once in a year to review the performance of the non- independent directors, performance of Chairperson of the Company and Board as a whole, taking into account the views of executive directors and non-executive directors.

3. Evaluation Criteria

The Board of Directors shall pay regards to the following parameters for the purpose of evaluating the performance of a particular director. In respect of each of the evaluation factors, various aspects have been provided to assist with the evaluation process in respect of performance of Board itself, and individual directors. Such evaluation factors may vary in accordance with their respective functions and duties. Evaluation of Independent Director shall be carried on by the entire Board in the same way as it is done for the Executive Directors of the Company except the Director being evaluated.

Appraisal of each Director of the Company shall be based on the criteria as mentioned herein below.
Rating Scale:

Performance	**Rating**
Excellent	4
Very Good	3
Good	2
Satisfactory	1
Not Satisfactory	0

Evaluation of Independent Directors

While evaluating the performance of Independent Directors following points needs to be considered.

Name of the Director being assessed: ________________________________

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Attendance and participations in the meetings		
2.	Raising of concerns to the Board		
3.	Safeguard of confidential information		
4.	Rendering independent, unbiased opinion and resolution of issues at meetings.		
5.	Initiative in terms of new ideas and planning for the Company		
6.	Safeguarding interest of whistle-blowers under vigil mechanism.		
7.	Timely inputs on the minutes of the meetings of the Board and Committee's, if any		
8.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
9.	Contribution to development of strategy and to risk management		
10.	Updations with latest developments		
11	Communications with Board members, senior management and others		

Evaluation of Non Independent/ Executive Directors

While evaluating the performance of Non-Independent Directors/ Executive Directors following points needs to be considered:

Name of the Director being assessed: ________________________________

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Leadership initiative		
2.	Initiative in terms of new ideas and planning for the Company		
3.	Professional skills, problem solving and decision making		
4.	Compliance with policies of the Company, ethics, Code of Conduct etc.		
5.	Reporting of frauds, violations etc.		
6.	Motivating employees, providing assistance& directions		
7.	Attendance and presence in meeting of Board, Committee and General Meeting.		
8.	Safeguarding of interest of whistle blowers under vigil mechanism.		
9.	Timely inputs of the minutes of the meetings of the Board and Committee, if any.		
10.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
11.	Contribution to development of strategy and to risk management		
12.	Updations with latest developments		
13.	Communications with Board members, senior management and others		

Evaluation of Board of Directors

While evaluating the Performance of the Board of Directors as a whole, following points needs to be considered:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	The Board of Directors of the company is effective in decision making		
2.	The Board of Directors is effective in developing a corporate governance structure that allows and encourages the Board to fulfill its responsibilities.		
3.	The Company's systems of control are effective for identifying material risks and reporting material violations of policies and law.		
4.	The Board reviews the organization's performance in carrying out the stated mission on a regular basis.		
5.	The Board of Directors is effective in providing necessary advice and suggestions to the company's management.		
6.	Is the board as a whole up to date with latest developments in the regulatory environment and the market?		
7.	The information provided to directors prior to Board meetings meets your expectations in terms of length and level of detail.		
8.	Board meetings are conducted in a manner that encourages open communication, meaningful participation, and timely resolution of issues.		
9.	The Board Chairman effectively and appropriately leads and facilitates the Board meetings and the policy and governance work of the board.		
10.	The Board appropriately considers internal audit reports, management's responses, and steps towards improvement.		
11.	The Board oversees the role of the independent auditor from selection to termination and has an effective process to evaluate the independent auditor's qualifications and performance.		
12.	The Board considers the independent audit plan and provides recommendations.		

COMMITTEES OF BOARD

The Board has constituted the following committees:
1. Audit Committee;
2. Stakeholders Relationship Committee;
3. Nomination and Remuneration Committee;

For evaluating the performance of each committee, the Board of Directors shall pay regards to the following aspects:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
2.	Compliance with ethical standards & code of conduct of Company		
3.	Committee's accomplishments w.r.t. performance objectives		
4.	Redressal of complaints & grievances		
5.	Coordination with other committees and Board of Directors		
6.	Fulfillment of roles & responsibilities assigned to them		
7.	Adherence to Company's policies and internal procedures		

Evaluation of Key Management Personnel and Senior Executives

While evaluating the performance of Key Management Personnel and Senior Executives (other than Directors) following points shall be kept in mind:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Abidance and behavior in accordance with ethical standards & code of conduct of Company.		
2.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws. Applicable to the Company		
3.	Interpersonal and communication skills		
4.	Team work attributes		
5.	Safeguard of confidential information		
6.	Compliance with policies of the Company, ethics, code of conduct, etc.		
7.	Punctuality and other personality related aspects		

4. Review of the Policy

The Committee may amend the Policy, if required, to ascertain its appropriateness as per the needs of the Company.

5. Disclosure

Company will disclose details of its Board Performance Evaluation processes in its Board's report. The Board's report containing such statement shall indicate the manner in which formal evaluation has been made by the Board of its own performance and individual directors of the Company.

Annexure - 3

NOMINATION & REMUNERATION POLICY

1. Introduction

Pursuant to Section 178 of the Companies Act, 2013 and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of had constituted the Nomination and Remuneration Committee. The Company considers human resources as its invaluable assets. This policy on nomination and remuneration of Directors, Key Managerial Personnel (KMPs) and other employees has been formulated in terms of the provisions of the Companies Act, 2013 read along with the applicable rules thereto and Listing Regulations, 2015, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

2. Objective and purpose of the policy

The objectives and purpose of this policy are:

2.1 To formulate the criteria for determining qualifications, competencies, positive attributes and independence for appointment of a Director (Executive / Non-Executive) and recommend to the Board policies relating to the remuneration of the Directors, Key Managerial Personnel and other employees. This includes, reviewing and approving corporate goals and objectives relevant to the compensation of the Chief Executive Officer ("CEO"), evaluating the CEO's performance in light of those goals and objectives, and either as a committee or together with the other independent directors (as directed by the board), determine and approve the CEO's compensation level based on this evaluation; and making recommendations to the board with respect to non-CEO executive officer compensation, and incentive-compensation and equity-based plans that are subject to board approval;

2.2 The policy also addresses the following items: Committee member qualifications; Committee member appointment and removal; Committee structure and operations; and Committee reporting to the Board.

2.3 To formulate the criteria for evaluation of performance of all the Directors on the Board;

2.4 To devise a policy on Board diversity; and

2.5 To lay out remuneration principles for employees linked to their effort, performance and achievement relating to the Company's goals.

Definitions

- 'Board' means Board of Directors of the Company.
- 'Directors' means Directors of the Company.
- 'Committee' means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, in accordance with the Act and applicable SEBI listing Regulations, 2015 and/or any other Act/Regulations.
- 'Company' means RCC Cements Limited.
- 'Independent Director' means a Director referred to in Section 149(6) of the Companies Act, 2013 and rules.
- 'Key Managerial Personnel (KMP)' means-
  - (i) the Managing Director or the Chief Executive Officer or the manager and in their absence, a Whole-time Director;
  - (ii) the Company Secretary; and
  - (iii) the Chief Financial Officer

Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the Executive Directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 and Listing as may be amended from time to time shall have the meaning respectively assigned to them therein.

General

This Policy is divided in three parts: -

Part – A covers the matters to be dealt with and recommended by the Committee to the Board;

Part – B covers the appointment and nomination; and

Part – C covers remuneration and perquisites etc.

Part – A

Matters to be dealt with, perused and recommended to the Board by the Nomination and Remuneration Committee

The following matters shall be dealt by the Committee:-

(a) Size and composition of the Board:

Periodically reviewing the size and composition of the Board to ensure that it is structured to make appropriate decisions, with a variety of perspectives and skills, in the best interests of the Company as a whole and ensure compliance of various provision of applicable laws and SEBI listing Regulations, 2015;

(b) Directors:

Formulate the criteria determining qualifications, positive attributes and independence of a Director and recommending candidates to the Board, when circumstances warrant the appointment of a new Director, having regard to the range of skills, experience and expertise, on the Board and who will best complement the Board;

(c) Succession plans:

Establishing and reviewing Board and senior executive succession plans in order to ensure and maintain an appropriate balance of skills, experience and expertise on the Board and Senior Management;

(d) Evaluation of performance:

Make recommendations to the Board on appropriate performance criteria for the Directors.

Formulate the criteria and framework for evaluation of performance of every Director on the Board of the Company.

Identify ongoing training and education programs for the Board to ensure that Non-Executive Directors are provided with adequate information regarding the options of the business, the industry and their legal responsibilities and duties.

(e) Remuneration framework and policies:

The Committee is responsible for reviewing and making recommendations to the Board on:

(i) the remuneration of the Managing Director, Whole-time Directors and KMPs

(ii) the total level of remuneration of Non-Executive Directors and for individual remuneration for Non-Executive Directors and the Chairman, including any additional fees payable for membership of Board committees;

(iii) the remuneration policies for all employees including KMPs, senior management and other employees including base pay, incentive payments, equity awards, retirement rights and service contracts having regard to the need to

(iv) attract and motivate talent to pursue the Company's long term growth;

(v) demonstrate a clear relationship between executive compensation and performance; and

(vi) be reasonable and fair, having regard to best governance practices and legal requirements.

(vii) The Company's superannuation arrangements and compliance with relevant laws and regulations in relation to superannuation arrangements; and

(viii) the Company's remuneration reporting in the financial statements.

PART – B

Policy for appointment and removal of Director, KMPs and Senior Management

I. Appointment criteria and qualifications

1. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or senior management level and recommend to the Board his / her appointment.

2. A person to be appointed as Director, KMP or senior management level should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.

3. A person, to be appointed as Director, should possess impeccable reputation for integrity, deep expertise and insights in sectors / areas relevant to the Company, ability to contribute to the Company's growth, complementary skills in relation to the other Board members.

4. The Company shall not appoint or continue the employment of any person as Managing Director / Executive Director who has attained the age of seventy years and shall not appoint Independent Director who is below age

of 21 years. Provided that the term of the person holding this position may be extended at the discretion of the committee beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond Seventy years as the case may be.

5. A whole-time KMP of the Company shall not hold office in more than one company except in its subsidiary company at the same time. However, a whole-time KMP can be appointed as a Director in any company, with the permission of the Board of Directors of the Company.

II. Term / Tenure

1. Managing Director / Whole-time Director

The Company shall appoint or re-appoint any person as its Managing Director and CEO or Whole-time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

2. Independent Director

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time (Executive) Director of a listed company.

III. Retirement

The Whole-time Directors, KMP and senior management personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Whole-time Directors, KMP and senior management personnel in the same position / remuneration or otherwise, even after attaining the retirement age, for the benefit of the Company with the approval of shareholders by passing a special resolution at the general meeting of the Company.

PART – C

Policy relating to the remuneration for Directors, KMPs and other employees

A. General

1. The remuneration / compensation / commission etc. to Directors will be determined by the Committee and recommended to the Board for approval.

2. The remuneration and commission to be paid to the Managing Director shall be in accordance with the provisions of Chapter xiii of the Companies Act, 2013 read with schedule v, and the rules made thereunder.

3. Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the limits approved by the Shareholders in the case of Managing Director.

4. Where any insurance is taken by the Company on behalf of its Managing Director, Chief Financial Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

B. Remuneration to KMPs and other employees

The policy on remuneration for KMPs and other employees is as below:-

1. Fixed pay

The remuneration and reward structure for employees comprises two broad components - annual remuneration and long-term rewards. The Committee would determine the remuneration of the Directors and formulate guidelines for remuneration payable to the employees.

These guidelines are as under:

a) Annual remuneration

Annual remuneration refers to the annual compensation payable to the employees of the Company. This comprises two parts - a fixed component, and a performance-linked variable component based on the extent of achievement of the individual's objectives and performance of the business unit. Employee is required to determine his/her key result areas for that particular defined role. The performance-linked variable pay will be directly linked to the performance on individual components of the performance and the overall performance of the business. An employee's variable pay would, therefore, be directly dependent on key performance measures that represent the best interests of shareholders.

The objective is to set the total remuneration at levels to attract, motivate, and retain high-caliber, and high potential personnel in a competitive global market. The total remuneration level is to be reset annually based on a comparison with the relevant peer group globally, established through independent compensation surveys, from time to time.

b) Long-term rewards

Long-term rewards may be granted to eligible key employees based on their contribution to the performance of the Company, relative position in the organization, and length of service under the supervision and approval of the Committee.

The grant, vesting and other scheme details would be formulated from time to time.

These long-term reward schemes are implemented to attract and retain key talent in the industry.

2. Minimum remuneration to Managing Director/ Chief Executive officer

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managing Director in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the previous approval of the Central Government.

C. **Remuneration/ Setting Fees / Commission to Non-Executive / Independent Directors**

1. Remuneration/ Setting Fees / Commission

The remuneration payable to each Non-Executive Director is based on the remuneration structure as determined by the Board, and is revised from time to time, depending on individual contribution, the Company's performance, and the provisions of the Companies Act, 2013 and the rules made there under.

The remuneration to the Non-Executive Directors (including Independent Directors) may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

Non-Executive Directors/ Independent Director shall be paid a Setting Fees / Commission as may be decided by the Board of Directors from time to time subject to the limits specified in Companies Act, 2013 and other applicable laws/ Regulations.

2. Stock options

The Independent Directors shall not be entitled to any stock option of the Company.

Policy review

This policy is framed based on the provisions of the Companies Act, 2013 and rules there under and the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges.

In case of any subsequent changes in the provisions of the Companies Act, 2013 or any other regulations which makes any of the provisions in the policy inconsistent with the Act or regulations, then the provisions of the Act or regulations would prevail over the policy and the provisions in the policy would be modified in due course to make it consistent with law.

This policy shall be reviewed by the Nomination and Remuneration Committee as and when any changes are to be incorporated in the policy due to change in regulations or as may be felt appropriate by the Committee. Any changes or modification on the policy as recommended by the Committee would be given for approval of the Board of Directors.

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 contracts or arrangements or transactions not at arm's length basis

(a) Name(s) of the related party and nature of relationship	**Not Applicable**
(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	

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

(Rs. In Hundred)

(a) Name(s) of the related party and nature of relationship	**Omkam Global Capital Pvt. Ltd.**
(b) Nature of contracts/arrangements/transactions	**Unsecured Loan**
(c) Duration of the contracts / arrangements/transactions	**01/04/2025 to 31/03/2026**
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	Mr. Mukesh Sharma, Director of the Company till 30th September, 2024 is also the Director of Omkam Global Capital Pvt. Ltd. For the smooth functioning of the company as well as for day to day funds requirements, the company had been requesting M/s Omkam Global Capital Pvt Ltd and it has been infusing the required funds. The funds received by the company are repayable on demand and/or as and when the company has surplus funds. During the year under review a sum of Rs. 4843.52 had been infused by M/s Omkam Global Capital Pvt Ltd. An amount of Rs. 128406.74 is outstanding at the end of the Financial Year 2025-26.
(e) Justification for entering into such contracts or arrangements or transactions	Short Term fund required for day to day transactions
(f) date(s) of approval by the Board	29.05.2025
(g) Amount paid as advances, if any:	Nil
(h) Date on which the ordinary resolution was passed in general meeting as required under first proviso to section 188	30.09.2025

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sachin Garg
Chairman
DIN: 03320351

Place: New Delhi
Dated: 27.05.2026

Annexure – 4

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

i. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2025-2026, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-2026 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

(Rs. In Hundred)

S. No.	**Name of Director/KMP and Designation**	**Remuneration of Director/KMP for Financial Year 2025-2026**	**% Increase in Remuneration in the Financial Year 2025-2026**	**Ratio of remuneration of each Director/ to median remuneration of employees**	**Comparison of the Remuneration of the KMP against the performance of the Company**
1.	Mr. Sachin Garg Managing Director	NIL	Not Applicable	Not Applicable	Net loss for the year is Rs. 28,076.73 as compared to the loss of Rs. 12,219.24 for the year 2024-25
2.	Mr. Pankaj Prasad Independent Director (appointed as an Independent Director w.e.f. 30/09/2024)	Not Applicable	Not Applicable	Not Applicable	
3.	Mr. Santosh Pradhan Independent Director	Not Applicable	Not Applicable	Not Applicable	-
4.	Mrs. Madhu Sharma Director	NIL	Not Applicable	Not Applicable	-
5.	Mr. Shatrughan Sahu Independent Director (Appointed on 21st April, 2026)	Not Applicable	Not Applicable	Not Applicable	-
6.	Mr. Faizal Bavaraparambil Abdul Khader Director (Appointed on 21st April, 2026)	NIL	Not Applicable	Not Applicable	-
7.	Ms. Shimpy Goel Company Secretary *(Resigned w.e.f 26th October, 2025)*	2188.40	NIL	Not Applicable	Net loss for the year is Rs.28076.73 as compared to the loss of Rs. 12219.24 for the year 2024-25
8.	Mrs. Charu Varshney Company Secretary (Appointed on 20th January, 2026 and resigned w.e.f. 4th May, 2026	596.78	NIL	Not Applicable	Net loss for the year is Rs.28076.73 as compared to the loss of Rs. 12219.24 for the year 2024-25
9.	Mr. Sandeep Singh Company Secretary (Appointed on 4th May, 2026)	-	NIL	Not Applicable	Net loss for the year is Rs.28076.73 as compared to the loss of Rs. 12219.24 for the year 2024-25

10.	Mr. Soban Singh Aswal Chief Financial Officer (Resigned w.e.f. 3rd November, 2025)	1260.00	NIL	Not Applicable	Net loss for the year is Rs.28076.73 as compared to the loss of Rs. 12219.24 for the year 2024-25
11.	Mr. Rachit Garg Chief Financial Officer (Appointed on 3rd November, 2025)	1500.00	NIL	Not Applicable	Net loss for the year is Rs.28076.73 as compared to the loss of Rs. 12219.24 for the year 2024-25

No sitting fee paid for attending Board Meeting/Committee Meetings.

ii. In the financial year 2025-2026, there was no increase in the median remuneration of employees;

iii. There were 3 permanent employees on rolls of Company as on March 31, 2026;

iv. Relationship between average increase in remuneration and company performance – During the F.Y. 2025-2026, there was no increase in remuneration. The company incurred net loss for the year 2025-2026 of Rs. 28076.73 (Hundred) hence there is no increase in median remuneration.

iv. a) Variations in the market capitalization of the Company: The market capitalization as on March 31, 2026 is Rs. 79,772,480/- and March 31, 2025 is Rs. 76,019,140/- respectively.

b) The closing price of the Company's equity shares on the BSE as on March 31, 2026 is not available as the shares of the Company are suspended at BSE w.e.f. 12th March, 2020 due to non-payment of annual listing fees of BSE. However, BSE vide its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.

Hence, for the purpose of calculation of market capitalization, the last traded W.A.P of Rs. 14.24 per share as on 09/03/2026 has been taken and the opening price of the equity shares of the company as on 17/11/2025 was Rs. 13.57 per share.

v. The Key Parameters for any variable component of remuneration availed by the Directors – Please refer to the salient features of Remuneration Policy annexed and forming part of this Report.

vi. Average percentage in increase made in the salaries of employees other than the managerial personnel in the last financial year i.e. 2025-26 was NIL

vii. The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year – Not Applicable; and

viii. It is hereby affirmed that the remuneration paid is as per the as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

ix. None of the employees of the Company are related to any Director of the Company.

For and on behalf of the Board of
RCC Cements Limited

Sd/-
Sachin Garg
Chairman
DIN: 03320351

Place: New Delhi
Dated: 31.08.2026

NEMANI GARG AGARWAL & CO.

CHARTERED ACCOUNTANTS

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

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Independent Auditors' Report

To The Members of RCC CEMENTS LIMITED
27th May, 2026
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying stand-alone financial statements of RCC CEMENTS LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit & Loss *(including Other Comprehensive Income),* the Statement of Changes in Equity and the Cash Flow Statement for the year ended, and a summary of the Significant Accounting Policies and other explanatory information *(hereinafter referred to as Standalone Financial Statements).*

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2026, the net loss and total comprehensive income, changes in equity and the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act (SAs).

Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis on other matter:

(i) Capital advances of Rs. 3.74 Crore grouped under Long-term Loans & advances are subject to Confirmation from the Party. Details of the same was not provided to us.

(ii) There is no business revenue in the company since long time.

(iii) There are no movement in majority of opening assets and liabilities since long time.

Our opinion is not modified with respect to the above-stated matter.

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.

Information Other than the Standalone Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone 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 material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of 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, total comprehensive income, changes in equity and cash flows of the Company in accordance with **Ind AS** and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for

- safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities
- selection and application of appropriate accounting policies
- making judgments and estimates that are reasonable and prudent and
- design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 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 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

  Materiality is the magnitude of misstatements in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in **"Annexure 1"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143 (3) of the Act, based on our audit, 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 including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 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 with reference to Financial Statements of the Company and the operating effectiveness of such controls, please refer to our separate Report in

"Annexure 2". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion & to the best of our information & according to the explanations given to us, the Company has not paid remuneration to its directors during the year.

h) 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:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds(which are material either individually or in the aggregate)have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that there presentations under sub-clause (i) and (ii) of Rule11(e), as provided under (a) and (b) above, contain any material misstatement.

(d) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1st April 2023.

Based on our examination which included test check, except for the instances mentioned below, the Company has used accounting software for maintaining its books of accounts which have a feature of recording audit trail (edit log) facility but the edit log was not operated throughout the financial year for all relevant transactions recorded in the respective software

v. The company has not declared or proposed dividend during the year.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)
FRN: 010192N

Sd/-
Jeetmal Khandelwal
(Partner)
Membership No.: 074267
UDIN: 26074267TMGRFU1465

Place: New Delhi
Date: 27th May, 2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our STANDALONE AUDIT Report to the Members of RCC CEMENTS LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) The company had no Property, plant and Equipments and Intangible Assets during the year hence provisions of clause 3 (i) (a) to (d) of the above order are not applicable to the company.

(b) No Proceedings under Benami Property Transactions (Prohibition) Act, 1988 have been initiated against the company.

ii. (a) The company had no inventory during the year, hence clause 3(ii) (a) of above order are not applicable to the company.

(b) The Company has no sanction of working capital limits in excess of ₹ 5 crore, in aggregate, during the year, from banks or financial institutions on the basis of security of current assets, hence no requirement of filing quarterly returns or statements with banks

iii. The Company has made no investments in companies, Limited Liability, Partnerships, and has not granted unsecured loans to other parties, during the year, hence reporting under clause 3(iii) (a)to (f)of the order are not applicable to the company.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

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.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are NIL.

viii. There were no 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) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest from any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not received the term loan during the year.

(d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised any loans on the pledge of securities held in its subsidiary, joint ventures or associates companies.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(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 no material fraud 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 up to the date of this report.

© As per informations provided to us no whistle blower complaints was received by the Company during the year (and up to the date of this report).

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 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 standalone financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, 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) and (c) 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)(d) of the Order is not applicable.

xvii. The Company has incurred cash loss of Rs. 28.08 Lac during the financial year covered by our audit and incurred cash loss of Rs 12.22 Lac during the immediately preceding financial year.

xviii. There has been no resignation of 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 . We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. (a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

(b) No amount unspent under sub section (5) of section 135 of Companies Act pursuant to any ongoing project for CSR amount was outstanding for transfer to special Account in compliance with the provision of sub section (6) of section 135 of Companies Act at the end of the Financial Year.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)
FRN: 010192N
Sd/-
Jeetmal Khandelwal
(Partner)
Membership No.: 074267
UDIN: 26074267TMGRFU1465

Place: New Delhi
Date: 27th May, 2026

Annexure – B To the Independent Auditors' Report

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

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Financial Statements of RCC Cements Limited ("the Company") as of 31 March 2026 in conjunction with our audit of the stand-alone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to financial statements 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. 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Control over to Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements 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 with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 auditor's judgement, including the assessment of the risks of material misstatement of the 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 with reference to financial statements.

Meaning of Internal Financial Controls With Reference to Financial Statements

A company's internal financial control with reference to Financial Statements 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 with reference to Financial Statements 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 with reference to Financial Statements

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 with reference to Financial Statements to future periods are subject to the risk that the internal financial control with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, 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 with reference to Financial Statements and such internal financial controls with reference to Financial Statements were operating effectively as at 31 March 2026, based on the internal financial control with reference to Financial Statements 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.

For Nemani Garg Agarwal & Co.
(Chartered Accountants)
FRN: 010192N

Sd/-
Jeetmal Khandelwal
(Partner)
Membership No.: 074267
UDIN: 26074267TMGRFU1465

Place: New Delhi
Date: 27th May, 2026

RCC CEMENTS LIMITED

CIN: L26942DL1991PLC043776

Balance Sheet as at 31st March, 2026

(Amount in Hundred)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	4	-	-
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Intangible assets		-	-
(e) Deferred Tax assets		-	-
(f) Long-Term Loan and Advances	5	4,24,406.25	4,24,406.25
(g) Non Current Investments		-	-
Total Non Current Assets		**4,24,406.25**	**4,24,406.25**
(2) Current assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	6	7,772.38	9,650.95
(iv) Bank balances other than iii) above		-	-
(v) Loans		-	-
(c) Other Current Assets	7	2,80,985.15	2,80,985.15
Total Current Assets		**2,88,757.53**	**2,90,636.10**
Total Assets		**7,13,163.78**	**7,15,042.35**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	8	5,60,200.00	5,60,200.00
(b) Others Equity	9	(2,72,980.16)	(2,44,903.43)
Total Equity		**2,87,219.84**	**3,15,296.57**
Liabilities			
(2) Non Current Liabilities			
(a) Financial Liabilities			
(i) Other financial liabilities		-	-
(b) Deferred tax liabilities (Net)		-	-
Total Non Current Liabilities		**-**	**-**
(3) Current liabilities			
(a) Trade payables		-	-
(b) Other current liabilities	10	2,57,887.20	2,76,182.56
(c) Short-Term Borrowing	11	1,68,056.74	1,23,563.22
(d) Short-Term Provision		-	-
Total Current Liabilities		**4,25,943.94**	**3,99,745.78**
Total Equity & Liabilities		**7,13,163.78**	**7,15,042.35**
Summary of significant accounting policies	1-3		

The accompanying notes are an integral part of the financial statement - 4 - 46B
As per our attached report of even date

For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

For and on behalf of Board of Directors
RCC CEMENTS LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
(J.M. Khandelwal)	**(Sachin Garg)**	**(Madhu Sharma)**	**(Rachit Garg)**	**(Sandeep Singh)**
Partner	**Mg. Director**	**Director**	**CFO**	**Company Secretary**
M.No.:074267	**DIN:03320351**	**DIN:06947852**	**PAN: AZSPG7226K**	**M. No. A67580**
UDIN: 26074267TMGRFU1465				

Place: New Delhi
Date: 27.05.2026

RCC CEMENTS LIMITED

CIN: L26942DL1991PLC043776

Statement of Profit & Loss for the Year Ended 31st March, 2026

(Amount in Hundred)

Particulars	Note No.	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Continuing Operations			
Revenue from Operations	12	-	2,051.19
Other Income		-	-
Total Income (I)		**-**	**2,051.19**
Expenses			
Changes in Inventory of Finished Goods,		-	-
Purchase of Trading goods		-	1,897.15
Employee Benefit Expenses	13	7,155.08	4,971.45
Finance Cost	14	201.07	-
Depreciation & amortization expenses		-	-
Other expenses	15	20,720.58	7,401.83
Total Expenses (II)		**28,076.73**	**14,270.43**
III. Profit / (loss) before Tax (I) - (II)		**(28,076.73)**	**(12,219.24)**
Exceptional Items		-	-
		(28,076.73)	**(12,219.24)**
IV. Tax expense:			
(1) Current Income Tax		-	-
(2) Deferred Tax		-	-
(3) Short provision for earlier year		-	-
V.Profit / (loss) for the year		**(28,076.73)**	**(12,219.24)**
VI. Discontinuing Operations			
Profit / (loss) for the year from discontinued Operations		-	-
Tax Income /(Expense) of discontinuing operations		-	-
VII. Profit /(loss) for the year from discontinued Operations (after tax)		-	-
VIII. Profit / (Loss) for the year (V +VII)		**(28,076.73)**	**(12,219.24)**
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
(IX) Other Comprehensive Income for the year		-	-
(X) Total Comprehensive Income for		**(28,076.73)**	**(12,219.24)**
Earning per share for continuing operations [face value of Share Rs. 10/- each]	17		
(Previous Year Rs. 10/- each)			
(i) Basic			
Computed on the basis of total profit for the year		**(0.50)**	**(0.22)**
(ii) Diluted			
Computed on the basis of total profit for the year		**(0.50)**	**(0.22)**
Summary of significant accounting policies	1-3		

The accompanying notes are an integral part of the financial statement- 4-46B
As per our attached report of even date

For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

For and on behalf of Board of Directors
RCC CEMENTS LIMITED

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
(J.M. Khandelwal)	**(Sachin Garg)**	**(Madhu Sharma)**	**(Rachit Garg)**	**(Sandeep Singh)**
Partner	**Mg. Director**	**Director**	**CFO**	**Company Secretary**
M.No.:074267	**DIN:03320351**	**DIN:06947852**	**PAN: AZSPG7226K**	**M. No. A67580**
UDIN: 26074267TMGRFU1465				

Place: New Delhi
Date: 27.05.2026

RCC CEMENTS LIMITED
CIN: L26942DL1991PLC043776
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Hundred)

	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
A. Cash Flow From Operating Activities:		
Net Profit/(loss) before tax and extraordinary items	(28,076.73)	(12,219.24)
Adjustments for:	-	-
Interest income	-	-
Depreciation	-	-
Interest & Finance Charges	-	-
Operating cash flow before changes in working capital	(28,076.73)	(12,219.24)
Cash Flow in Working Capital Activities:		
(Increase)/Decrease in Sundry Debtors	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Loans & Advances	-	1,897.15
Increase/(Decrease) in Current Liabilities	(18,295.36)	4,253.42
Cash generated from operations	(46,372.09)	(6,068.67)
Less: Income Tax Paid	-	-
Net cash provided by / (used in) operating activities	**(46,372.09)**	**(6,068.67)**
B. Cash Flow From Investing Activities:		
Sale/(Purchase) of fixed assets	-	-
Sale/(Purchase) of fixed assets	-	-
(Increase)/Decrease in investments	-	-
Interest received	-	-
Net cash provided by / (used in) investing activities	-	-
C. Cash Flow From Financing Activities:		
Increase/(Decrease) in capital	-	-
Increase/(Decrease) in Short Term Borrowings	44,493.52	5,923.71
Interest and Finance Charges	-	-
Repayment of Long Term Borrowings	-	-
Net cash provided by / (used in) financing activities	44,493.52	5,923.71
Net increase / (decrease) in cash and cash equivalents during the year [(A) + (B) + (C)]	**(1,878.57)**	**(144.96)**
Cash and Cash Equivalents:		
Opening Balance	9,650.95	9,795.91
Closing Balance	7,772.38	9,650.95

The above Cash Flow Statement has been prepared under the Indirect method as set out in Indian Accounting Standard (IND AS-7).The amendments to Ind AS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Balance Sheet for liabilities arising from financing activities, to meet the disclosure requirement. The adoption of amendment did not have any material impact upon on the financial statements of the Company. Previous year figures have been re-grouped/re-arranged wherever considered necessary.

As per our report of even date

For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

For and on behalf of Board of Directors
RCC CEMENTS LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
(J.M. Khandelwal)	**(Sachin Garg)**	**(Madhu Sharma)**	**(Rachit Garg)**	**(Sandeep Singh)**
Partner	**Mg. Director**	**Director**	**CFO**	**Company Secretary**
M.No.:074267	**DIN:03320351**	**DIN:06947852**	**PAN: AZSPG7226K**	**M. No. A67580**
UDIN: 26074267TMGRFU1465				

Place: New Delhi
Date: 27.05.2026

RCC CEMENTS LIMITED

Statement of Changes in Equity as at 31st March, 2026

A. Equity Share Capital

	Note	Numbers	Amount in Hundred
Equity Shares of Rs. 10/- each issued, subscribed & fully Paid-up			
At 1st April 2024		56,02,000	5,60,200.00
Changes in Equity Share Capital Shares during the year		-	-
At 1st March, 2025		56,02,000	5,60,200.00
Changes in Equity Share Capital Shares during the year		-	-
At 31st March, 2026		**56,02,000**	**5,60,200.00**

B. Other Equity

For the year ended 31st March, 2026 **(Amount in Hundred)**

Particulars	Reserve and Surplus			Total
	Capital Reserve	Securities Premium Reserve	Retained Earnings	
Balance as at April 01, 2024	**-**	**1,05,000.00**	**(3,37,684)**	**(2,32,684)**
Changes in accounting policy or prior period errors	-	-	-	-
Transfer to retained earnings	-	-	-	-
Restated balance at the begining of the reporting period				
Profit for the year	-	-	(12,219.24)	(12,219.24)
Other Comprehensive Income for the year	-	-	-	-
Total comprehensive Income for the year	**-**	**-**	**(12,219.24)**	**(12,219.24)**
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
As at 31st March, 2025	**-**	**1,05,000.00**	**(3,49,903.43)**	**(2,44,903.43)**
				-
As at 1st April, 2025	-	1,05,000.00	(3,49,903.43)	(2,44,903.43)
Profit for the year		-	(28,076.73)	(28,076.73)
Other Comprehensive Income for the year	-	-	-	-
Restated balance at the begining of the reporting period	-	-	-	-
Total comprehensive Income for the year	-	-	(28,076.73)	(28,076.73)
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
As at 31st March, 2026	-	**1,05,000.00**	**(3,77,980.16)**	**(2,72,980.16)**

RCC CEMENTS LIMITED

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

1. Corporate information

RCC Cements Limited is a Limited Company incorporated under the provisions of the Companies Act, 1956.

2. Basis of preparation of IND AS financial statements

(i) Statement of compliance:

The IND AS financial statements of the Company for the year ended 31 March 2026 are prepared in all material aspects in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and relevant provisions of the Companies Act, 2013.

(ii) Basis of Preparation:

Effective April1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 First time adoption of Indian Accounting Standards, with April1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under Section133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

(iii) Basis of Measurement

The IND AS financial statements have been prepared under the historical cost convention except for the following which have been measured at fair value:
• Financial assets and liabilities except borrowings carried at amortised cost

3. Significant accounting policies:

i) Cash and cash equivalents:

Cash and cash equivalents comprise cash on hand and demand deposits with banks which are short-term, highly liquid investments that are ready convertible into known amounts of cash and which are subject to insignificant risk of change in value.

ii) Employees Benefits:

a) Short term employee benefits

All employees' benefits payable wholly within twelve months rendering services are classified as short term employee benefits. Benefits such as salaries, wages, short-term compensated absences, performance incentives etc., and the expected cost of bonus, ex-gratia are recognized during the period in which the employee renders related service.

iii) Foreign currency transactions:

(a) Functional and presentation Currency

The Company's IND AS financial statements are presented in INR, which is also the Company's functional and presentation currency.

(b) Transaction and Balance

Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of profit and loss of the year.
Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. The resultant exchange differences are recognized in the Statement of profit and loss.
Non-Monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transactions.

iv) Revenue recognition:

Revenue is recognized to the extent that it is possible that the economic benefits will flow to the company and the revenue can be reliably measured.

v) Leases

The Company, as a lessee, recognizes a right of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of-use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

For short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the lease term.

vi) Provisions and contingencies

(a) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation. Provisions are reviewed at each reporting period and are adjusted to reflect the current best estimate.

(b) Contingencies

A disclosure for contingent liability is made when there is possible obligation arising from past event the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.
A disclosure for contingent assets is also made when there is possibility of an inflow of economic benefits to the entity which arise from unplanned or other unexpected events.

Contingent liabilities and contingent assets are reviewed at each balance sheet date.

vii) Earnings per share:

Basic earnings per share is computed using the net profit for the year attributable to the shareholders' and weighted average number of shares outstanding during the year.
For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

viii) Income Taxes:
Income tax comprises current tax (including MAT) and deferred tax. Income tax expenses is recognized in net profit in statement of Profit and loss extent to the extent that it relates to items recognized directly in other comprehensive income/equity, in which case it is recognized in other comprehensive income/equity.

Current Tax is the amount of tax payable on the estimated taxable income for the current year as per the provisions of Income Tax Act, 1961.Current tax asset and liabilities are offset when company has a legally enforceable right to set off the recognized amount and also intends to settle on net basis.

Deferred income tax assets and liabilities are recognized for deductible and taxable temporary difference arises between the tax basses of assets and liabilities and their carrying amount in the financial statement

Deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that sufficient taxable profit will be available against which those deductible temporary differences can be utilised. Deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax is measured at the tax rates and tax law that that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the year in which those temporary difference is expected to be recovered or settled.

viii) Financial instruments:

Initial measurement

Financial instrument is recognized as soon as the company become a party to the contractual provision of the instruments. All Financial assets and financial liabilities are measured at fair value on initial recognition, except for trade receivable which are initially measured at transaction price. Transaction cost that are directly attributable to the acquisition or issue of financial instrument (other than financial measured at fair value through profit or loss) are added or deducted from the value of the financial instrument, as appropriate, on initial recognition.

Financial Instrument sated as financial assets or financial liabilities are generally not offset, and they are only offset when a legal right to set off exist at that and settlement on a net basis is intended.

Subsequent measurement

Financial assets:

Subsequent measurement of financial assets depends on their classification as follows: -

(a) Financial asset carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within business model whose objective is to hold the asset in order to collect contractual cash flow and the contractual term of the asset give rise on specified dates to cash flow that are solely payment of principal and interest on the principal amount outstanding.

(b) Financial asset carried at Fair Value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flow and selling financial asset the contractual term of the asset give rise on specified dates to cash flow that are solely payment of principal and interest on the principal amount outstanding.

For all other equity instrument, the company makes irrevocable election to present in other comprehensive income subsequent change in fair value. The company makes such election on an instrument- to- instrument basis.

(c) Financial asset carried at Fair Value through Profit and loss

A financial asset which is not classified in any of the above category is subsequently measured at fair value through profit and loss.

Financial liabilities and equity instruments:
Debts and equity instrument issued by a company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangement and the definition of a financial liability and an equity instruments.

a) Equity Instruments

An equity instrument is any contract that an evidence and residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recognized at the proceeds received, net of direct issue costs.

b) Financial Liabilities

All Financial liabilities are subsequently measured at amortised cost using the Effective interest method.

De-recognition of financial Instrument: -

A financial asset is primarily derecognized when the contractual right to the cash flow from the financial asset expires and it transfers the financial asset.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

(ix). Impairment

A). Financial Asset

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

B). Non-Financial Asset

Critical accounting estimates, assumptions and judgements

In the process of applying the Company's accounting policies, management has made the following estimates, assumptions and judgements, which have significant effect on the amounts recognized in the financial statement. Uncertainty about these assumptions and estimates could result in outcome that require a material adjustment to assets or liabilities affected in future periods.

i) Income taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions

ii) Contingencies

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/claim/litigations against the Company as it is not possible to predict the outcome of pending matters with accuracy.

iii) Allowance for uncollected accounts receivable and advances

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables and advances are written off when management deems them not to be collectible. Impairment is made on the expected credit losses, which are the present value of the cash shortfall over the expected life of the financial assets.

iv) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

v) Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

vi) Fair value measurement of financial instruments

When the fair values of financials assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques, including the discounted cash flow model, which involve various judgements and assumptions.

RCC CEMENTS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

4 Property, Plant and Equipment

(Amount In Hundred)

Description	Office Equipments	Total
Gross carrying value		
As at April 1, 2024*	2,238.09	2,238.09
Additions	-	-
Disposals	-	-
Adjustments	-	-
Exchange differences	-	-
As at March 31, 2025	**2,238.09**	2,238.09
Additions	-	-
Disposals	-	-
Adjustments	-	-
Exchange differences	-	-
As at March 31, 2026	**2,238.09**	2,238.09
Accumulated depreciation		
As at April 2024	**2,238.09**	2,238.09
Charge for the year	-	-
Deduction during the year	-	-
Exchange differences	-	-
As at March 31, 2025	**2,238.09**	**2,238.09**
Charge for the year	-	-
Disposals	-	-
Exchange differences	-	-
As at March 31, 2026	**2,238.09**	**2,238.09**
Net block as at April 1, 2024*	**-**	**-**
Net block as at March 31, 2025	**-**	**-**
Net block as at March 31, 2026	**-**	**-**

*The company has exercised the exemption available under Ind AS 101 for Property, Plant and Equipment to measure the same at the carrying value as per previous GAAP on the date of transition i.e. Deemed Cost.

The deemed cost has been calculated as under

Deemed Cost at April 1, 2025

Particulars	Gross Block	Accumultaed Depreciation	Net Block	Ind AS Adjustments	Deemed Cost
	As at 1.04.2025	As at 1.04.2025	As at 1.04.2025		As at 31.03.2026
Property, plant & Equipment					
Leasehold Land	-	-	-	-	-
Building	-	-	-	-	-
Furniture & Fittings	-	-	-	-	-
Office Equipments	2,238.09	2,238.09	-	-	-
Computer Equipments	-	-	-	-	-
Vehicles	-	-	-	-	-
Total	**2,238.09**	**2,238.09**	**-**	**-**	**-**

RCC CEMENTS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount In Hundred)

Note	Particulars	As at 31st March, 2026	As at 31st March, 2025
5	**Long-Term Loan and Advances**		
	Unsecured, considered good		
	Other Advances	50,000.00	50,000.00
	Capital Advance	3,74,406.25	3,74,406.25
		4,24,406.25	**4,24,406.25**
6	**Cash and Cash Equivalents**		
	Cash and cash equivalents		
	a) Balances with Bank in current account	186.59	9.44
	b) Cash in Hand	7,585.79	9,641.51
		7,772.38	**9,650.95**
7	**Other Current Assets**		
	Others Advances/ Recovarable	2,80,985.15	2,80,985.15
	Prepaid Expenses	-	-
		2,80,985.15	**2,80,985.15**

RCC CEMENTS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount In Hundred)

Note	Particulars	As at 31st March, 2026	As at 31st March, 2025
8	**Share Capital**		
	a. Authorised		
	1,20,00,000 Equity Shares of Rs.10/- each (Previous Year 1,20,00,000 Equity Shares of Rs. 10/- each)	12,00,000.00	12,00,000.00
	b. Issued, Subscribed & fully Paid-up Shares		
	56,02,000 (Previous Year 56,02,000) Equity Shares of Rs.10/- each fully paid-up	5,60,200.00	5,60,200.00
	Total Issued, Subscribed & fully Paid-up Share Capital	**5,60,200.00**	**5,60,200.00**

c. Terms /rights attached to equity shares

The company has only one class of equity shares having a face value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend declared, if any is payable in Indian rupees. The dividend if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual General Meeting. The board has not proposed any dividend for current year and previous year.

In the event of liquidation of the company, the holders of equity shares will be entitiled to receive remaining assets of the company, after distribution of all preferential amounts including preference shares. The distribution will be in

d. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity Shares

	As at 31st March, 2026		As at 31st March, 2025	
	In Nos.	Amount in Hundred	In Nos.	Amount in Hundred
At the beginning of the year	56,02,000	5,60,200.00	56,02,000	5,60,200.00
Add : Issued during the year ending	-	-	-	-
Outstanding at the end of the Year	**56,02,000**	**5,60,200.00**	**56,02,000**	**5,60,200.00**

e. Detail of shareholders holding more than 5% shares in the company

	As at 31st March, 2026		As at 31st March, 2025	
	In Nos.	% holding in the Class	In Nos.	% holding in the Class
Equity shares of Rs.10/- each fully paid				
- Regent Marketing Private Limited	3,10,000	5.53%	3,10,000	5.53%
- Simple Investment Private Limited	4,50,000	8.03%	4,50,000	8.03%
- Rishabh Jain	3,37,200	6.02%	3,37,200	6.02%

As per records of the company, including its register of shareholders/members and other declerations received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Details of shares held by promoters as on 31.03.2026

S. No.	Promoter's Name	No. of shares	% of total shares	% change during the year
1	Rakesh Jain	1,73,100	3.09	No
2	Shabnam Jain	34,000	0.61	No
3	Apporve Jain	72,500	1.29	No
4	Abhinav Jain	68,000	1.21	No
5	Anupreksha Jain	68,500	1.22	No
6	Akshat Jain	63,000	1.12	No
7	Ashok Jain	31,000	0.55	No
8	Anil Kumar Jain (Huf)	9,000	0.16	No
9	Rajesh Jain	1,17,000	2.09	No
10	Meenu Jain	79,000	1.41	No
11	Himanshu Jain	9,000	0.16	No
12	Rishabh Jain	3,37,200	6.02	No
13	Laxmi Jain	7,000	0.12	No
14	Swati Jain	6,000	0.11	No
15	Prabhat Jain	9,000	0.16	No
16	Ritu Jain	9,000	0.16	No
17	Reena Jain	9,000	0.16	No
18	Savitri Jain	9,500	0.17	No
19	Yogesh Jain (Huf)	54,000	0.96	No
20	Rakesh Jain (Huf)	70,000	1.25	No
21	S S Jain	20,000	0.36	No
22	Shashi Bala Jain	34,800	0.62	No
23	Charoo Jain	29,500	0.53	No
24	Sharad Jain	1,04,500	1.87	No
25	Anju Jain	9,500	0.17	No
26	Ritul Jain	9,500	0.17	No
27	Sachi Jain	9,500	0.17	No
28	Puneet Jain	19,800	0.35	No
29	Aridaman Kumar Jain	14,500	0.26	No
30	Bhushan Kumar Jain	10,000	0.18	No
31	Mukesh Jain	10,000	0.18	No
32	Nem Chand Jain	10,000	0.18	No
33	Shama Rani Jain	8,100	0.14	No
34	Shashi Daman Jain	13,500	0.24	No
35	Sumat Chand Jain	30,000	0.54	No
36	T C Jain	20,000	0.36	No
37	Ashok Jain (Huf)	90,000	1.61	No
38	Charu Jain	75,000	1.34	No
39	Rajesh Jain (Huf)	75,000	1.34	No
40	Tara Chand Jain	75,000	1.34	No
41	Diplomate Leasing Pvt. Ltd.	1,00,000	1.79	No

Details of shares held by promoters as on 31.03.2025

S. No.	Promoter's Name	No. of shares	% of total shares	% change during the year
1	Rakesh Jain	1,73,100	3.09	No
2	Shabnam Jain	34,000	0.61	No
3	Apporve Jain	72,500	1.29	No
4	Abhinav Jain	68,000	1.21	No
5	Anupreksha Jain	68,500	1.22	No
6	Akshat Jain	63,000	1.12	No
7	Ashok Jain	31,000	0.55	No
8	Anil Kumar Jain (Huf)	9,000	0.16	No
9	Rajesh Jain	1,17,000	2.09	No
10	Meenu Jain	79,000	1.41	No
11	Himanshu Jain	9,000	0.16	No
12	Rishabh Jain	3,37,200	6.02	No
13	Laxmi Jain	7,000	0.12	No
14	Swati Jain	6,000	0.11	No
15	Prabhat Jain	9,000	0.16	No
16	Ritu Jain	9,000	0.16	No
17	Reena Jain	9,000	0.16	No
18	Savitri Jain	9,500	0.17	No
19	Yogesh Jain (Huf)	54,000	0.96	No
20	Rakesh Jain (Huf)	70,000	1.25	No
21	S S Jain	20,000	0.36	No
22	Shashi Bala Jain	34,800	0.62	No
23	Charoo Jain	29,500	0.53	No
24	Sharad Jain	1,04,500	1.87	No
25	Anju Jain	9,500	0.17	No
26	Ritul Jain	9,500	0.17	No
27	Sachi Jain	9,500	0.17	No
28	Puneet Jain	19,800	0.35	No
29	Aridaman Kumar Jain	14,500	0.26	No
30	Bhushan Kumar Jain	10,000	0.18	No
31	Mukesh Jain	10,000	0.18	No
32	Nem Chand Jain	10,000	0.18	No
33	Shama Rani Jain	8,100	0.14	No
34	Shashi Daman Jain	13,500	0.24	No
35	Sumat Chand Jain	30,000	0.54	No
36	T C Jain	20,000	0.36	No
37	Ashok Jain (Huf)	90,000	1.61	No
38	Charu Jain	75,000	1.34	No
39	Rajesh Jain (Huf)	75,000	1.34	No
40	Tara Chand Jain	75,000	1.34	No
41	Diplomate Leasing Pvt. Ltd.	1,00,000	1.79	No

RCC CEMENTS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount In Hundred)

Note	Particulars	As at 31st March, 2026	As at 31st March, 2025
9	**Other Equity**		
	a. Retained Earnings		
	Opening balance	(3,49,903.43)	(3,37,684.19)
	Add: Net profit/(loss) for the current year	(28,076.73)	(12,219.24)
	Profit available for appropriation	**(3,77,980.16)**	**(3,49,903.43)**
	Less : Appropriations (Investments increase)	-	-
	Closing balance	**(3,77,980.16)**	**(3,49,903.43)**
	b. Securities premium reserve		
	Opening Balance	1,05,000.00	1,05,000.00
	Change during the Year	-	-
	Closing Balance	**1,05,000.00**	**1,05,000.00**
	Total Reserves and Surplus	**(2,72,980.16)**	**(2,44,903.43)**
	Securities Premium Reserve is used to record the premium on issue of shares. These reserve is utilised in accordance with the provisions of the Act.		
10	**Other Current Liabilities**		
	Others Amounts payable	2,40,924.00	2,40,704.00
	Statutory Dues Payable	3,325.00	325.00
	Expense Payable	13,638.20	35,153.56
	Total other liabilities	**2,57,887.20**	**2,76,182.56**
11	**Short-Term Borrowing**		
	Unsecured Loan	-	-
	Loan from Corporate	1,68,056.74	1,23,563.22
		1,68,056.74	**1,23,563.22**
12	**Revenue from Operations**		
	Sale & Service Charges	-	2,051.19
		-	**2,051.19**
13	**Employee Benefit Expenses**		
	Salaries	6,985.18	4,767.10
	Staff Welfare	169.90	204.35
		7,155.08	**4,971.45**
14	**Finance costs**		
	Bank Charges	201.07	-
		201.07	**-**
15	**Other expenses**		
	Advertisement Expenses	583.94	550.71
	AGM Expenses	186.00	190.20
	Audit Fee	297.50	297.50
	Conveyance Expenses	141.89	87.95
	Fee & Subscription	17,644.50	4,493.00
	Filing Fee	114.00	78.00
	Legal & Professional Charges	963.89	607.77
	Miscellaneous Expenses	180.98	214.22
	Office Expenses	215.45	179.30
	Postage and Couriers Expenses	183.70	361.22
	Printing & Stationery Expenses	173.33	306.56
	Software Expenses	35.40	35.40
		20,720.58	**7,401.83**
	***Payment to Auditors**		
	As auditor:		
	Statutory Audit Fee	297.50	297.50
	In other capacity:		
	Other Services (Certification)	-	-
		297.50	**297.50**

RCC CEMENTS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount In Hundred)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE 16	**INCOME TAX**		
	The income tax expense consists of the following :		
	Current tax expense for the current year	-	-
	Current tax expense pertaining to previous years	-	-
	Minimum alternative tax (MAT) credit	-	-
	Deferred tax expense/(benefit)	-	-
	Total income tax	-	-
	Reconciliation of tax liability on book profit vis-à-vis actual tax liability		
	Profit before income taxes	(28,076.73)	(12,219.24)
	Enacted Tax Rate	26.00%	26.00%
	Computed Tax Expense	-	-
	Adjustments in respect of current income tax		
	Tax impact of exempted income	-	-
	Tax impact of expenses which will never be allowed	-	-
	Tax effect of expenses that are not dedcutible for tax purpose	-	-
	Tax effect due to non taxable income	-	-
	Minimum alternative tax (MAT) credit	-	-
	Previously unrecognised tax losses used to reduce current tax expense	-	-
	Other	-	-
	Total income tax expense	-	-

NOTE 17	**EARNINGS PER SHARE**		
		As at 31st March, 2026	**As at 31st March, 2025**
	Profit/(loss) attributable to shareholders	(28,076.73)	(12,219.24)
	Weighted average number of equity shares	56,02,000	56,02,000
	Nominal value per equity share	10	10
	Weighted average number of equity shares adjusted for the effect of dilution	56,02,000	56,02,000
	Earnings per equity share		
	Basic	(0.50)	(0.22)
	Diluted	(0.50)	(0.22)

NOTE 18	**CONTINGENCIES AND COMMITMENTS**		
		As at 31st March, 2026	**As at 31st March, 2025**
(A)	**Contingent liabilities**		
I	Income Tax	Nil	Nil
II	Other Legal Cases	Nil	Nil
		-	-

(B) Capital and other commitments

Estimated amount of contracts remaining to be executed on capital account, net of advances and not provided in the books are as follows:

Particulars		As at 31st March, 2026	As at 31st March, 2025
Property, plant and equipment	Nil	Nil	Nil

RCC CEMENTS LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

RCC CEMENTS LIMITED

Note-19
Ratio Analaysis (2024-25)

Sl. No.	Particulars	Formula	FY 2024-25	FY 2023-24	% change in Ratio during the year	Explanations thereof
1	**Current Ratio**	**Current Assets / Current Liability**	**0.73**	**0.75**	(3.23)	
2	Debt-to-Equity Ratio	Debts / Equity Shareholder Fund	-	-	NA	
3	Debt Service Coverage Ratio	EBDITA / Interest+Principal	NA	NA	NA	
4	Return on Equity Ratio	PAT /Shareholder's Equity	(0.04)	(0.03)	(17.24)	
5	Inventory Turnover Ratio	Cost of Goods Sold / Avg Inventory	NA	NA	NA	
6	Receivables turnover	Sales / Trade Receivable	NA	NA	NA	
7	Trade Payable Turnover Ratio	Purchase / Trade Payable	NA	NA	NA	
8	Net Capital Turnover Ratio	Sales/Average Working Capital	NA	NA	NA	
9	Net Profit Margin Ratio (%)	Net Income / Net Sales	(595.71)	(217.66)	173.69	Revenue is negligible
10	Return on Capital Employed	EBIT/ Total Assets - Current Liabilities	(0.04)	(0.03)	17.24	
11	Return on Investment (%)	EBIT/Average Operating Assets	(1.71)	(1.51)	(13.08)	

20. Related Party Disclosures as per Ins AS 24:

The nature of relationship and summary of transactions with related parties are summarized below

a. Name of the related party and nature of their relationship

Name of key managerial personnel (KMP)	**Designation**
Mr. Sachin Garg	Managing Director
Ms. Madhu Sharma	Non Executive Director
Mr. Soban Singh Aswal (Resignation 03.11.2025)	Chief Financial Officer
Mr. Rachit Garg (Appointment 03.11.2025)	Chief Financial Officer
Ms. Shimpy Goyal (Resignation 26.10.2025)	Company Secretary
Ms. Charu Varshney (Appointment 20.01.2026 and Resignation 04.05.2026)	Company Secretary
Mr. Sandeep Singh (Appointment 07.05.2026)	Company Secretary

Enterprises over which key management personnel and relatives of such personnel exercise significant influence with whom transactions has been undertaken

Omkam Global Capital Private Limited — Controlled by Director

Transactions during the year with related parties (Rs. Hundred)

	Key Managerial Personnel/Director	**Key Managerial Personnel (CFO/CS)**	**Relatives of Key Managerial Personnel**	**Entities in which KMP/Relatives of KMP can exercise significant influence**
Remuneration	-	5545.18 (3327.10)	-	-
Loan Received	-	-	-	7963.52 (5923.71)
Loan Repaid	-	-	-	3120.00
Personal/Corporate Guarantees obtained to the extent of loan taken by the Company	-	-	-	-

*Figures in bracket represent preceeding year figures

Closing balances of related parties **(Rs. Hundred)**

	Key Managerial Personnel/Director	Key Managerial Personnel (CFO/CS)	Relatives of Key Managerial Personnel	Enterprises over which Key Managerial Personnel are able to exercise significant influence
Remuneration Payable	-	2110.00 (1247.10)	-	-
Unsecured loan	-	-	-	128406.74 (123563.22)
Security Deposit	-	-	-	-

*Figures in bracket represent preceding year figures

21. There is nothing to be disclosed under Ind-AS 108 – Segment Reporting since there is no business segment or geographical segment which is a reportable segment based on the definitions contained in the accounting standard.

Deferred Tax has been created as per IND-AS-12 issued by Institute of Chartered Accountants of India.

In accordance with IND AS 12 – Income Taxes issued by ministry of corporate affairs, the company has accounted for the Deferred Tax. Major Components of Deferred Tax Assets and Liabilities are – NIL

22. The debit and credit balances standing in the name of parties are subject to confirmation from them.

23. In the opinion of the Board of Directors, the current assets, loans & advances are fully realizable at the value stated, if realized in the ordinary course of business. The provisions for all known liabilities are adequate in the opinion of board.

24. **Employee Benefits**

Provision of Gratuity, ESI, PF not applicable in the Company.

25. Ageing of Trade Payable (Creditors)

As on 31.03.2026

Particulars	**Amount of Trade Payable outstanding from due date of payment (Rs. Hundred)**				
	Less than 1 Years	**1-2 Year**	**2-3 Year**	**More than 3 Years**	**Total**
Undisputed Dues – MSME	-	-	-	-	-
Undisputed Dues – Others	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-
Disputed dues – Others	-	-	-	-	-

As on 31.03.2025

Particulars	**Amount of Trade Payable outstanding from due date of payment (Rs. Hundred)**				
	Less than 1 Years	**1-2 Year**	**2-3 Year**	**More than 3 Years**	**Total**
Undisputed Dues – MSME	-	-	-	-	-
Undisputed Dues – Others	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-
Disputed dues – Others	-	-	-	-	-

26. Ageing of Trade Receivable (Debtors)

As on 31.03.2026

Particulars	Amount of Trade Receivable outstanding from due date of payment (Rs. Hundred)					
	Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade receivables- considered good	-	-	-	-	-	-
Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
Disputed Trade receivables- considered good	-	-	-	-	--	-
Disputed Trade receivables- considered doubtful	-	-	-	-	--	-

As on 31.03.2025

Particulars	Amount of Trade Receivable outstanding from due date of payment (Rs. Hundred)					
	Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade receivables considered good	-	-	-	-	-	-
Undisputed Trade receivables considered doubtful	-	-	-	-	-	-
Disputed Trade receivables considered good	-	-	-	-	-	-
Disputed Trade receivables considered doubtful	-	-	-	-	-	-

27. **Title Deeds of immovable Property** : The company does not have any immovable properties. Hence the question of title deeds of immovable properties are in the name of the Company does not arise.

28. **Revaluation of Property, Plant and Equipment:** During the financial year, the Company has not re-valued any of its Property, Plant & Equipment.

29. **Disclosure of loans/advances given to Directors/KMP/Related parties:-**

Disclosure w.r.t loans and advances which are:-

a. repayable on demand or

b. without specifying any terms or period of repayment are as follows:

Type of Borrower	As on 31.03.2026		As on 31.03.2025	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and advances in the nature of loans
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-

30. **Capital-Work In Progress :**There is no capital work in progress for tangible or intangible assets.

31. **Benami Properties :** No proceedings has been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988.

32. **Borrowings from Banks/FI on the basis of security of Current Assets:** The Company does not have any borrowings from bank. Hence the question of Quarterly Returns or Statements of Current Assets filed by the Company with Banks/FI, are in agreement with books of accounts does not arise.

33. The company has not been declared as willful defaulter by any bank of financial institution or any other lender.

34. **Transactions with Struck-off Companies**: The company has not entered into any transactions with struck off companies under section 248 of the Companies Act 2013 or Section 560 of Companies Act 1956.

35. **Registration of Charges or Satisfaction**: The company does not have any charges.

36. **Compliance with layers of the companies:-**

    The company has complied with the number of layers prescribed under Clause (87) of the Act read with Companies (Restriction on number of Layers) Rules 2017.

37. **Scheme or Arrangement**: During the year, the company has not entered into any scheme or arrangement in terms of Section 230 to 237 of the Companies Act 2013

38. During the year no income was surrendered or disclosed as income in the tax Assessments.

39. The company has not dealt in Crypto Currency during the year.

40. The Company has not advanced or loaned or invested funds to any other person or entities with an understanding that the intermediary will invest or provide any guarantee, security or the like to or on behalf of ultimate beneficiaries.

41. The Company has not received any fund from any person (s) or entity(s), including foreign entities (Funding party) with the understanding that the company shall directly or indirectly investor provide any guarantee, security or the liketo or on behalf of funding party.

42. **Use of Borrowed Funds**: The Company has not taken any borrowings from banks and Financial Institutions. Hence the question of its usage does not arise.

43. Debit and credit balances standing in the name of the parties are subject to confirmation from them.

44. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

45. Previous year figures have been regrouped/ reclassified wherever necessary.

46-A Financial instruments

(i) Fair values hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are classified into three Levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

(ii) Fair value of instruments measured at amortised cost

Fair value of instruments measured at amortised cost for which fair value is not ascertainable are disclosed is as follows:

(Rs. In Hundred)

Particulars	Level	March 31, 2026		March 31, 2025	
		Carrying value	Fair value	Carrying value	Fair value
Financial assets					
Loans	Level 3	4,24,406.25	-	4,24,406.25	-
Trade receivable	Level 3	-	-	-	-
Other Current Assets	Level 3	2,80,985.15	-	2,80,985.15	-
Cash and cash equivalents	Level 1	7,772.38	-	9,650.95	-
Total financial assets		**7,13,163.78**	**-**	**7,15,042.35**	**-**
Financial liabilities					
Borrowings	Level 3	1,68,056.74	-	1,23,563.22	-
Trade payables	Level 3	-	-	-	-
Other financial liabilities	Level 3	-	-	-	-
Other current liabilities	Level 3	2,57,887.20	-	2,76,182.56	-
Total financial liabilities		**4,25,943.94**	**-**	**3,99,745.78**	**-**

iii) Financial instruments by category

(Rs. In Hundred)

Particulars	March 31, 2026			March 31, 2025		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets						
Investments	-	-	-	-	-	-
Loan - Other	-	-	4,24,406.25	-	-	4,24,406.25
Other current assets	-	-	2,80,985.15	-	-	2,80,985.15
Trade receivables	-	-	-	-	-	-
Cash and cash equivalents	-	-	7,772.38	-	-	9,650.95
Total	**-**	**-**	**7,13,163.78**	**-**	**-**	**7,15,042.35**
Financial liabilities						
Borrowings	-	-	1,68,056.74	-	-	1,23,563.22
Trade payable	-	-	-	-	-	-
Other Current Liabilities			2,57,887.20			2,76,182.56
Other financial liabilities	-	-	-	-	-	-
Total	**-**	**-**	**4,25,943.94**	**-**	**-**	**3,99,745.78**

46-B Financial risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

A) Credit risk

Credit risk is the risk that a counterparty fails to discharge an obligation to the company. The company is exposed to this risk for various financial instruments, for example by granting loans and receivables to customers, placing deposits, etc. The company's maximum exposure to credit risk is limited to the carrying amount of following types of financial assets.

- cash and cash equivalents,

- trade receivables,

- loans & receivables carried at amortised cost, and

- deposits with banks

Credit risk management

Credit risk rating

The Company assesses and manages credit risk based on internal credit rating system, continuously monitoring defaults of customers and other counterparties, identified either individually or by the company, and incorporates this information into its credit risk controls. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets.

A: Low

B: Medium

C: High

Assets under credit risk – (Rs. In Hundred)

Credit rating	Particulars	March 31, 2026	March 31, 2025
High	Loans	4,24,406.25	4,24,406.25
Low	Cash and cash equivalents	7,772.38	9,650.95
High	Other Current Assets	2,80,985.15	2,80,985.15

Cash & cash equivalents and bank deposits

Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

Loan measured at amortised cost

Other loan and advances measured at amortized cost includes advances to different persons. Credit risk related to these other current assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.

Other Current assets measured at amortised cost

Other current assets measured at amortized cost includes advances to different persons. Credit risk related to these other current assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.

B) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the Company maintains flexibility in funding by maintaining availability under committed facilities.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates. In addition, the Company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.

Maturities of financial liabilities

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

March 31, 2026	Less than 1 year/ on Demand	1-5 year	More than 5 years	Total
Borrowings	1,68,056.74	-	-	1,68,056.74
Trade payable	-	-	-	-
Other financial liabilities	-	-	-	-
Other current liabilities	2,57,887.20	-	-	2,57,887.20
Total	**4,25,943.94**	**-**	**-**	**4,25,943.94**

March 31, 2025	Less than 1 year/ on Demand	1-5 year	More than 5 years	Total
Borrowings	1,23,563.22	-	-	1,23,563.22
Trade payable	-	-	-	-
Other financial liabilities	-	-	-	-
Other current liabilities	2,76,182.56	-	-	2,76,182.56
Total	**3,99,745.78**	**-**	**-**	**3,99,745.78**

C) Market risk

a) Interest rate risk

The Company is not exposed to changes in market interest rates.

b) Price risk Exposure

The Company's exposure to price risk arises is nil

As per our report of even date attached.

For Nemani Garg Agarwal & Co.
Chartered Accountants
Firm Reg. No. 010192N

For and on behalf of Board of Directors
RCC CEMENTS LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
(J.M. Khandelwal)	**(Sachin Garg)**	**(Madhu Sharma)**	**(Rachit Garg)**	**(Sandeep Singh)**
Partner	**Mg. Director**	**Director**	**CFO**	**Company Secretary**
M.No.:074267	**DIN:03320351**	**DIN:06947852**	**PAN: AZSPG7226K**	**M. No. A67580**
UDIN:26074267TMGRFU1465				

Place: New Delhi
Date: 27.05.2026

RCC CEMENTS LIMITED

CIN: L46524DL1991PLC043776
Regd. Off: 702,Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001
Phone : 91- 7428281980
Email: rcccementslimited@gmail.com ; Website: www.rcccements.com

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ATTENDANCE SLIP
(To be handed over at the entrance of the meeting venue)

Name of the Member(s) / Proxy*:
....
(*Strike off whichever is not applicable)

Registered address:..

E-mail Id: .... Folio No. /DP ID & Client ID:...

I/We, being the member (s) holding .... shares of the above named company, hereby record my/our presence at the 35th Annual General Meeting of the Company, to be held on Wednesday, the 30th day of September, 2026 at 11:00 A.M at 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001 and at any adjournment thereof.

Signature of the Member/Proxy*: ....
(*strike out whichever is not applicable)

NOTES:

1) Members/Proxies are requested to bring the duly signed attendance slip to the meeting and hand it over at the entrance.
2) Corporate members intending to send their authorized representatives to attend the meeting are requested to send, to the Company, a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.
3) For the convenience of Members, persons other than Members/Proxies will not be admitted

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RCC CEMENTS LIMITED

CIN: L46524DL1991PLC043776

Regd. Off: 702,Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110001

Phone : +91- 7428281980

Email: rcccementslimited@gmail.com ; Website: www.rcccements.com

Form No. MGT 11

PROXY FORM

[Pursuant to Section 105 (6) of the Companies Act, 2013 and Rule 19(3) of the Companies(Management and Administration) Rules, 2014]

Name of the Member (s): ....

Registered address: ....

E-mail Id: .... Folio No. /DP ID & Client ID: ....

I/We, being the member (s) holding....................................shares of the above named company, hereby appoint

1) **Name:** .... **E-mail Id:** ....

Address: ....

…………………………………………………………… **Signature: ……………………………or failing him/her**

2) **Name:** .... **E-mail Id:** ....

Address: ....

……………………………………………………. **Signature: ……………………………or failing him/her**

as my/our Proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 35th Annual General Meeting of the Company, to be held on Wednesday, the 30th day of September, 2026 at 11.00 A.M at 702, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi-110 001 and at any adjournment thereof in respect of such resolutions as are indicated overleaf:

Res. No.	Description	For	Against
1.	To receive, consider and adopt the Audited Financial Statements of the company including the Balance Sheet of the Company as at 31st March, 2026 and the Statement of Profit and Loss of the Company and Cash Flow statement & other Annexures thereof for the financial year ended 31st March, 2026 and the Report of the Board of Directors and Auditors thereon.		
2.	To appoint Mrs. Madhu Sharma (DIN:06947852), as the Director of the Company, who is liable to retire by rotation and being eligible, offers herself for re-appointment pursuant to the provisions of Section 152 of the Companies Act, 2013.		
3.	Approval for Re-Appointment of Mr. Sachin Garg (DIN: 03320351) as a Managing Director of the Company		
4.	Approval of Material Related Party Transaction(s)		

Signed this----------day of .... 2026. Signature of Shareholder: ....

Affix Revenue Stamp

NOTES:

1) Please put a 'X' in the appropriate column against the respective resolutions. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.

2) Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty (50) members and holding in the aggregate not more than ten percent (10%) of the total Share Capital of the Company carrying voting rights. A member holding more than ten percent (10%) of the total Share Capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other member.

3) This form of Proxy in order to be effective should be duly completed, stamped, signed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.

If Undelivered, Please return to

RCC CEMENTS LIMITED

CIN : L46524DL1991PLC04377
Regd. Office: 702, Arunachal Building, 19, Barakhamba Road,
Connaught Place, New Delhi -110001
Phone: +91-7428281980
Email: rcccementslimited@gmail.com ; Website: www.rcccements.com