



To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400 051 India.

Date: 21.05.2026

Company Symbol: RCDL

Company ISIN: INE0BZQ01011

Subject: Outcome of the Board Meeting held on Thursday, 21st May, 2026 pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, for the Board Meeting of Rajgor Castor Derivatives Limited ("the Company").

Dear Sir/Madam,

Pursuant the Regulation 30 and 33 of SEBI (LODR) Regulation, 2015, outcome of the meeting of the Board of Directors of the Company held today i.e., Thursday, 21st May, 2026, considered inter alia the following:

- As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Audited Financial Results along with Auditors' Report of the Company for the half year & financial year ended on 31st March, 2026, and also the Declaration with respect to Auditors' Report with unmodified opinion on the said financial results is attached as Annexure-A.

Following documents as attached as an Annexure:

- Statement of Assets and Liabilities
 - Profit & Loss Statement
 - Cash Flow Statement
 - Declaration for Unmodified Opinion
 - Audit Report
- The Board of Directors has approved the appointment of M/s. R. B. Tanna & Co. as an Internal Auditor of the Company for the Financial Year 2026-2027.
 - The Board of Directors has approved the appointment of M/S D R Radadiya & Co., Cost Accountants, as a Cost Auditor of the Company for the F.Y. 2026-27.
 - The Board of Directors has approved the appointment of M/S Sachin Thakkar & Associates, Company Secretaries, as a Secretarial Auditor of the Company for the F.Y. 2025-26.

RAJGOR CASTOR DERIVATIVES LIMITED

CIN: L74995GJ2018PLC102810

Regd. Off.: First Floor, House - 4 Arista @ Eight Corporate House, B/H Satyam House Rajpath Club Road, Bodakdev, Thaltej, Ahmedabad, Gujarat India-380059.

Tel: +91- 9898926368 E mail: rajgorcastor@gmail.com, cs@rajgorcastor.com

website: www.rajgorcastor.com



- Considered and approved all other businesses as per agenda circulated.

Please note that the said meeting was held at 05:30 P.M. (IST) and concluded at 6:00 P.M. (IST).

We hereby request you to take note of the same and update record of the Company accordingly.

Yours faithfully,

FOR RAJGOR CASTOR DERIVATIVES LIMITED

BRIJESHKUMAR VASANTLAL RAJGOR
MANAGING DIRECTOR
DIN: 08156363



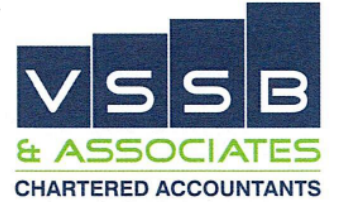
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INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Standalone Half Yealy Financial Results and year to date result of Rajgor Castor Derivatives Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended.

TO THE BOARD OF DIRECTORS of Rajgor Castor Derivatives Limited

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of Rajgor Castor Derivatives Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion, to the best of our information, according to the explanations given to us, the aforesaid Standalone Financial Results for the year ended 31st March 2026:

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial results for the year ended 31st March 2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Responsibilities of the Management and Those Charged with Governance for this Statement:

This accompanying Statement, which includes the Standalone Financial Results for the year ended 31st March 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half yearly and year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2026:

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March 2026 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Standalone Financial Results.



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

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users of the standalone financial results 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 Standalone Financial Results.

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



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

Other Matter

The accompanying Statement includes the results for the half year ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year. which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

Date: 21/05/2026

Place: Ahmedabad

For, V S S B & Associates

Chartered Accountants.

Firm Reg. No.121356W



[Signature]
Wishves A. Shah

(Partner)

Membership No. 109944

UDIN: 26109944UDFUTD2986

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Statement of Financial Result for the Year ended on 31st March, 2026

Sr. No.	Particulars	Rs. in Lakhs (unless otherwise stated)				
		Half Year Ended on			Year Ended on	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
			Audited	Audited		
I	INCOME FROM OPERATIONS					
	a) Revenue From Operations	59,323.40	27,896.77	34,749.38	87,220.17	62,540.04
	b) Other Incomes	279.82	14.75	174.74	294.56	197.20
	TOTAL INCOME	59,603.22	27,911.51	34,924.11	87,514.74	62,737.23
II	EXPENSES					
	a) Cost Of Materials Consumed	21,722.39	13,963.71	9,419.39	35,686.10	22,245.77
	b) Purchase Of Stock-In-Trade	36,231.99	12,811.06	24,117.57	49,043.05	37,941.03
	c) Changes In Inventories Of Finished Goods, Work-In-Progress And Stock-In-Trade	(1,005.35)	124.04	(749.00)	(881.31)	(588.39)
	d) Employee Benefit Expense	123.94	86.92	107.68	210.86	201.38
	e) Finance Costs	419.28	349.41	471.50	768.68	762.16
	f) Depreciation And Amortization Expense	76.91	76.32	75.52	153.24	149.11
	g) Other Expenses	550.96	284.98	294.11	835.93	634.66
	TOTAL EXPENSES	58,120.11	27,696.43	33,736.78	85,816.55	61,345.73
III	PROFIT / (LOSS) BEFORE EXCEPTIONAL ITEM & TAX (I-II)	1,483.11	215.08	1,187.34	1,698.19	1,391.50
IV	Exceptional Item	-	-	-	-	-
V	PROFIT / (LOSS) BEFORE TAX (III-IV)	1,483.11	215.08	1,187.34	1,698.19	1,391.50
VI	TAX EXPENSE					
	a) Current Tax	415.00	60.00	348.50	475.00	398.10
	b) MAT Credit	-	-	-	-	-
	c) Deferred Tax Charge / (Credit)	(7.18)	(8.06)	2.50	(15.24)	(14.94)
	d) Adjustments of Tax relating to Earlier Years	(24.19)	-	107.60	(24.19)	107.60
	TOTAL TAX EXPENSE	383.63	51.94	458.60	435.57	490.76
VII	NET PROFIT / (LOSS) AFTER TAX (V-VI)	1,099.48	163.14	728.73	1,262.62	900.75
VIII	OTHER COMPREHENSIVE INCOME / (LOSS)					
	Items That Will Not Be Reclassified To Profit Or Loss In Subsequent Periods (Net Of Tax)	(0.46)	0.60	0.47	0.15	1.30
	Items That Will Be Reclassified To Profit Or Loss In Subsequent Periods (Net Of Tax)	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	(0.46)	0.60	0.47	0.15	1.30
IX	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (VII+VIII)	1,099.03	163.74	729.20	1,262.77	902.05
X	DETAILS OF EQUITY SHARE CAPITAL					
	Paid-Up Equity Share Capital	2,391.59	2,391.59	2,391.59	2,391.59	2,391.59
	Face Value of Equity Share Capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	OTHER EQUITY				7,147.36	5,908.51
XII	EARNINGS PER SHARE (NOT ANNUALISED FOR HALF YEAR / PERIOD ENDED)					
	Basic Earnings / (Loss) Per Share (Adjusted To Bonus Issued) (Rs.)	4.60	0.68	3.05	5.28	3.77
	Diluted Earnings / (Loss) Per Share (Adjusted To Bonus Issued) (Rs.)	4.60	0.68	3.05	5.28	3.77

See accompanying notes to the audited financial results



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Balance Sheet As At 31st March, 2026

Sr. No.	Particulars	Rs. In Lakhs (unless otherwise stated)	
		As at	
		31-03-2026	31-03-2025
		Audited	Audited
I	ASSETS		
A	Non-Current Assets		
	a) Property, Plant & Equipment	1,995.91	2,041.55
	b) Right Of Use Assets	-	-
	c) Intangible Assets	-	-
	d) Capital Work-In-Progress	-	-
	e) Financial Assets		
	(i) Investments	117.50	117.50
	(ii) Loans	-	-
	(iii) Others Financial Assets	65.16	65.16
	f) Deferred Tax Assets (Net)	-	-
	g) Other Non-Current Assets	26.70	28.62
	Total Non-current Assets	2,205.27	2,252.83
B	Current Assets		
	a) Inventories	3,878.74	2,942.55
	b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	16,667.92	8,081.70
	(iii) Cash And Cash Equivalents	202.07	112.38
	(iv) Bank Balances Other Than Cash And Cash Equivalents	1,067.21	12.27
	(v) Loans	52.78	50.00
	(vi) Others Financial Assets	-	47.87
	c) Current Tax Assets (Net)	64.19	37.78
	d) Other Current Assets	3,584.87	1,980.53
	Total Current Assets	25,517.78	13,265.08
	Total Assets	27,723.06	15,517.91
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share Capital	2,391.59	2,391.59
	b) Other Equity	7,147.36	5,908.51
	Total Equity	9,538.95	8,300.09
2	LIABILITIES		
A	Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	-	54.45
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	b) Provisions	8.82	6.34
	c) Deferred Tax Liabilities (Net)	139.41	154.60
	d) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	148.22	215.39
B	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	7,555.78	4,313.86
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables		
	- Total Outstanding Dues Of Micro Enterprise And Small Enterprises	26.66	14.15
	- Total Outstanding Dues Of Creditors Other Than Micro Enterprise And Small Enterprises	6,606.39	973.49
	(iv) Other Financial Liabilities	2,949.89	1,005.08
	b) Other Current Liabilities	396.39	278.69
	c) Provisions	500.79	417.16
	d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	18,035.89	7,002.43
	TOTAL LIABILITIES	18,184.11	7,217.82
	TOTAL EQUITY AND LIABILITIES	27,723.06	15,517.91

See accompanying notes to the audited financial results



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Cash Flow Statement for the Year Ended 31st March, 2026

Sr. No.	Particulars	Rs. In Lakhs (unless otherwise stated)	
		As at	
		31-03-2026	31-03-2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITES		
	Net Profit / (Loss) After Taxation	1,262.62	900.75
	<u>Adjustments for:</u>		
	Depreciation & Other Amortized Expenses	153.24	149.11
	Interest Income	(294.56)	(144.83)
	Finance Costs	768.68	762.16
	(Gain)/ Loss On Sale Of Property, Plant And Equipment	0.07	-
	Deferred Financial Interest (Ind As)	-	-
	Unrealised foreign exchange (Gain)/Loss (Net)	110.93	0.33
	Expected Credit Loss	32.50	9.43
	Lease Rental Income (Ind As)	-	-
	Dividend Income	-	(15.75)
	Provision For Taxation	475.00	398.10
	Deferred Tax Liabilities (Assets)	(15.20)	(14.50)
	Operating Profit/(Loss) Before Working Capital Changes	2,493.29	2,044.79
	<u>Changes in Working Capital</u>		
	Decrease/ (Increase) In Inventories	(936.20)	(504.01)
	Decrease/ (Increase) In Trade Receivables	(8,618.72)	1,825.39
	Decrease/ (Increase) In Current Tax Assets	(26.41)	(8.07)
	Decrease/ (Increase) In Loans Assets	(2.78)	(50.00)
	Decrease/ (Increase) In Financial Assets	47.87	(23.46)
	Decrease/ (Increase) In Other Assets	(1,602.41)	1,968.55
	(Decrease)/ Increase In Provisions	9.21	2.62
	(Decrease)/ Increase In Trade Payables	5,534.48	(3,234.31)
	(Decrease)/ Increase In Financial Liabilities	1,944.81	912.09
	(Decrease)/ Increase In Other Liabilities	117.69	(1,577.00)
	Cash Generated From Operations	(1,039.18)	1,356.57
	Income Tax Paid	(398.10)	(252.95)
	Net Cash Flow From / (Utilised In) Operating Activites (A)	(1,437.28)	1,103.62
B	CASH FLOW FROM INVESTING ACTIVITES		
	Capital Expenditure On Property, Plant And Equipment, Including Capital advances	(118.64)	(61.37)
	Proceeds from Sale of Property, Plant and equipment	10.98	-
	(Investment in) / Proceeds from Bank Balances other than Cash and Cash Equivalents - Fixed Deposits	(1,054.94)	(0.71)
	Interest Received	294.56	144.83
	Investment made in Equity Shares	-	-
	Dividend Income	-	15.75
	Net Cash Flow From / (Used In) Investing Activites (B)	(868.04)	98.50
C	CASH FLOW FROM FINANCING ACTIVITES		
	Proceeds from Issue of Share Capital	-	-
	Payment of Dividend and DDT	(23.92)	(23.92)
	Proceeds / (Repayment) of borrowings	3,187.47	(375.96)
	Acturial Gain / (Loss)	0.15	1.30
	Finance Cost (Incl Interest On Lease Liab.)	(768.68)	(762.16)
	Net Cash Flow From / (Used In) Financing Activites (C)	2,395.02	(1,160.74)
D	Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	89.69	41.38
E	Cash And Cash Equivalents At The Beginning Of The Year	112.38	71.00
F	Cash And Cash Equivalents At The End Of The Year	202.07	112.38
1	Reconciliation Of Cash And Cash Equivalent With The Balance Sheet:		
	Cash And Cash Equivalents Comprise:		
	(a) Cash On Hand	27.95	99.07
	(b) Balances With Banks		
	(i) In Current Accounts	174.12	13.31
2	The statement of cash flows has been prepared in accordance with the Indirect method as set out in the Indian Accounting Standard (Ind AS) - 7 - 'Statement of Cash Flows'.		



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Notes for Financial Results

- 1 The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 21st May, 2026.
- 2 The above Financial Results are prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).
- 3 The Statutory auditors of the company have carried out an Audit and issued "Independent Auditor's report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 4 The Company is mainly engaged in the Agro Based Commodities and which is considered as only reportable primary business segment as per Indian Accounting Standard "Operating Segment" (Ind AS - 108). As such, no separate disclosure for Segment Reporting is made.
- 5 The figures for the half year ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of full financial year and the year-to-date figures up to the first half year of the relevant financial year.
- 6 The financial results are available at the Company's website www.rajgorcastor.com and on the website of the stock exchange www.nseindia.com.
- 7 Previous year's/period's figure have been regrouped/rearranged/reclassified and / or recasted wherever considered necessary.

For, RAJGOR CASTOR DERIVATIVES LIMITED



BRIJESHKUMAR VASANTLAL RAJGOR
(MANAGING DIRECTOR)
DIN: 08156363

DATE: 21 May 2026
PLACE: AHMEDABAD



To,

Date: 21.05.2026

National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400 051 India.

Company Symbol: RCDL

Company ISIN: INE0BZQ01011

Subject: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the Half Year and Financial Year ended on 31st March, 2026.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors M/s. VSSB & Associates, Chartered Accountants, Ahmedabad (FRN: 121356W) have issued the Audit Report with Unmodified Opinion on the Financial Results for the half year and financial year ended on 31st March, 2026, reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on Thursday, 21st May, 2026.

The above declaration is made in pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

You are requested to take the same on your records.

Thanking you.

Yours faithfully,
FOR RAJGOR CASTOR DERIVATIVES LIMITED



BRIJESHKUMAR VASANTLAL RAJGOR
MANAGING DIRECTOR
DIN: 08156363

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