

# BHARTIA & ASSOCIATES

CHARTERED ACCOUNTANTS

Lal Bazar, P.O. Jharia  
Dist. Dhanbad (Jharkhand)

Phone : 0326-3500040 ( O ) , M. 9431319104, E.Id : anantbhartia123@gmail.com

## Review Report to Rumjhum Bonds & Holdings Limited

We have reviewed the accompanying statement of unaudited financial results of Rumjhum Bonds & Holdings Limited for the period ended September 30, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHARTIA & ASSOCIATES  
Chartered Accountants



*Anant*

Signature  
(Anant Bhartia)  
(Partner)  
(Membership - 402711)

Place: Dhanbad  
Date: 29.11.2025

## RUMJHUM BONDS &amp; HOLDINGS LIMITED

AMOUNT IN INR

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED ON 30th SEP., 2025

S.No.	Particulars	QUARTER ENDED			HAFL YEAR ENDED		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Standalone In Lacs					
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations (Net)	-	-	-	-	-	-
II	Other Income	29,128.00	29,128.00	21,652.00	29,128.00	21,652.00	4,91,439.00
III	<b>Total Revenue (I+II)</b>	<b>29,128.00</b>	<b>29,128.00</b>	<b>21,652.00</b>	<b>29,128.00</b>	<b>21,652.00</b>	<b>4,91,439.00</b>
IV	<b>Expenses:</b>						
	Purchase of Stock in Trade	-	-	-	-	-	-
	Employee benefits expense	-	-	61,966.00	-	61,966.00	1,11,966.00
	Salary	-	-	-	-	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	3,23,155.00	3,696.00	62,492.30	3,23,155.00	62,492.30	4,67,012.30
	<b>Total Expenses</b>	<b>3,23,155.00</b>	<b>3,696.00</b>	<b>1,24,458.30</b>	<b>3,23,155.00</b>	<b>1,24,458.30</b>	<b>5,78,978.30</b>
V	Profit before Exceptional items and tax (III-IV)	(2,94,027.00)	25,432.00	(1,02,806.30)	(2,94,027.00)	(1,02,806.30)	(87,539.30)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	(2,94,027.00)	25,432.00	(1,02,806.30)	(2,94,027.00)	(1,02,806.30)	(87,539.30)
VIII	<b>Tax Expenses</b>						
	(a) Current tax	-	6,400.73	-	-	-	-
	(b) Excess Provision w/off	-	-	-	-	-	-
	(c) Deferred tax	-	-	-	-	-	-
	(d) Mat credit entitlement	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>6,400.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	Profit for the period (VII-VIII)	(2,94,027.00)	19,031.27	(1,02,806.30)	(2,94,027.00)	(1,02,806.30)	(87,539.30)
X	<b>Other Comprehensive Income</b>						
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	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>(2,94,027.00)</b>	<b>19,031.27</b>	<b>(1,02,806.30)</b>	<b>(2,94,027.00)</b>	<b>(1,02,806.30)</b>	<b>(87,539.30)</b>
XII	<b>Paid up Equity Share Capital (Face value per share of Rs. 10/-)</b>	<b>24,48,000.00</b>	<b>24,48,000.00</b>	<b>24,48,000.00</b>	<b>24,48,000.00</b>	<b>24,48,000.00</b>	<b>24,48,000.00</b>
XIII	Earning Per equity share (of `10/- each):						
	(1) Basic	(1.20)	0.08	(0.42)	(1.20)	(0.42)	(0.36)
Charter	(2) Diluted	(1.20)	0.08	(0.42)	(1.20)	(0.42)	(0.36)

Note:

- As the calcutta stock exchange was not listed for trading and the company has not been in buisnes for a long time henceforth, was not in a position to pay the listing fee as the calcutta stock exchange has put the status of the company as unlisted henceforth, the company was not in a position for publishing the results made earlier now the calcutta stock exchange has called the company to furnish the reults. The above unaudited results for the quarter ended 30th September, 2025 has been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 14th November 2025. The unaudited financial results for the period ended 30th September, 2025 has been reviewed by the Statuary Auditor of the Company.
  - These financial results have been prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirement)Regulation 2015.
  - The Company has a single reportable business segment
  - The above results are available on website of the Company.
  - The above results are available on website of the Company.
- Previous period figures have been re-grouped/ re-classified wherever necessary.

For Bhartia & Associates  
Chartered Accountant

For And On Behalf Of The Board Of Directors

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Date: 2026.01.28 15:38:58 +05'30'CA Anant Bhartia  
M.No - 402711  
FRN- 003615CManaging Director Rahul Agarwal Director - Rajendra Kumar Agarwal  
DIN: 03178972 DIN: - 00562707UDIN: 264027110CD0F63079  
Date :- 29-11-2025  
Place:- Dhanbad

**RUMJHUM BONDS & HOLDINGS LIMITED**  
**STATEMENT OF AUDITED ASSETS AND LIABILITIES**

Rs. In INR

	PARTICULARS	As at 30th Sep-2025	As at 31st Mar-2025
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Tangible Assets	-	-
	(b) other Asset	-	-
	<b>Total non-current assets</b>	-	-
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Cash and cash equivalents	18,90,362.55	9,51,786.55
	(c) Other current assets	88,697.00	4,46,300.00
	(d) Short Term Loans and Advances	(2,10,000.00)	6,65,000.00
	<b>Total current assets</b>	<b>17,69,059.55</b>	<b>20,63,086.55</b>
	<b>Total assets</b>	<b>17,69,059.55</b>	<b>20,63,086.55</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	24,48,000.00	24,48,000.00
	Reserve & Surplus	(6,90,992.45)	(3,96,965.45)
	<b>Total equity</b>	<b>17,57,007.55</b>	<b>20,51,034.55</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Deferred Tax Liabilities	252.00	252.00
	<b>Total non-current liabilities</b>	<b>252.00</b>	<b>252.00</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Other Financial liabilities	-	-
	(b) Other Current liabilities	11,800.00	11,800.00
	(c) Provisions		
	<b>Total current liabilities</b>	<b>11,800.00</b>	<b>11,800.00</b>
	<b>Total liabilities</b>	<b>12,052.00</b>	<b>12,052.00</b>
	<b>Total equity and liabilities</b>	<b>17,69,059.55</b>	<b>20,63,086.55</b>

For Bhartia & Associates  
Chartered Accountant  
FRN-003615C

ANANT Digitally signed by ANANT BHARTIA Date: 2026.01.28 15:41:59 +05'30'  
BHARTIA

Partner : CA Anant Bhartia  
M.No.402711

For And On Behalf Of The Board Of Directors

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Rahul Agarwal  
Managing Director  
DIN:03178972

RAJENDRA Digitally signed by RAJENDRA KUMAR AGARWAL Date: 2026.01.28 15:37:25 +05'30'  
KUMAR  
AGARWAL

Rajendra Kr Agarwal  
Director  
DIN:00562707

UDIN: 264027110C D0FW3079

Date :- 29-11-2025

Place:- Dhanbad

**RUMJHUM BONDS & HOLDINGS LIMITED**  
Statement of cash flow Statement for the year ended September 30, 2025

Rs. In Lakhs

Particulars	For Period ended 30-09-2025	For year ended 31-03-2025
<b>A Cash flows from operating activities</b>		
Profit/(loss) for the year (before tax)	(2,94,027.00)	(87,539.30)
Adjustments for:	-	100.00
Depreciation and amortisation expense	-	-
Interest Expenses	-	-
<b>Operating profit before changes in assets and liabilities</b>	<b>(2,94,027.00)</b>	<b>(87,439.30)</b>
Changes in assets and liabilities :		
(Increase) decrease in inventories	-	-
(Increase) decrease in trade receivables and loans+	8,75,000.00	95,000.00
(Increase) decrease in other financial assets	3,57,603.00	(4,44,124.00)
Increase (decrease) in trade payables	-	(200.00)
Increase (decrease) in other financial liabilities	-	-
<b>Cash (used in)/generated from operating activities</b>	<b>9,38,576.00</b>	<b>(4,36,763.30)</b>
Income tax paid (net of refund)	-	-
<b>Net cash (used in)/from operating activities (A)</b>	<b>9,38,576.00</b>	<b>(4,36,763.30)</b>
<b>B Cash flows from investing activities</b>		
(Acquisition)/Proceeds of property, plant and equipment (Capital WIP)	-	-
Purchase of investments	-	-
Proceeds from loans and Advances	-	-
Decrease in Security	-	-
Interest received	-	-
<b>Net cash flow from (used in) investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C Cash flows from financing activities</b>		
Proceeds/(Repayment) From secured loans	-	-
Interest paid	-	-
<b>Net cash flow from (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<b>9,38,576.00</b>	<b>(4,36,763.30)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>9,51,786.55</b>	<b>13,88,549.85</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>18,90,362.55</b>	<b>9,51,786.55</b>

Note:

- a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard  
b) Cash and cash equivalents comprises of:

Particulars	As at 30-09-2025	As at 31-03-2025
Balances with banks:		
In current accounts	9,076.96	6,956.96
Fixed Deposits	16,35,554.00	6,35,554.00
Cash on hand	2,45,731.59	3,09,275.59
<b>Cash and cash equivalents as per balance sheet</b>	<b>18,90,362.55</b>	<b>9,51,786.55</b>

For Bhartia & Associates

Chartered Accountant

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CA Anant Bhartia  
Partner M.NO-402711  
FRN-003615C

For And On Behalf Of The Board Of Directors

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Rahul Agarwal  
Managing Director  
DIN:03178972

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Rajendra Kr Agarwal  
Director  
DIN:00562707

UDIN: 2640271106D0FW3079

Date :- 29-11-2025

Place:- Dhanbad