RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001
TEL: (O) 0141- 2363340 MOBILE: - 9314668454,
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Independent Auditor's Report on the Half Yearly and Annual Audited Financial Results of Sodhani Capital Limited pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements) Regulations. 2015' as amended

To,
The Board of Directors,
Sodhani Capital Limited
(Erstwhile known as SODHANI CAPITAL PRIVATE LIMITED)
C-373, First Floor, C-Block Vaishali Nagar
Jaipur, Rajasthan-302021

Opinion

We have audited the annual financial results of **Sodhani Capital Limited**(hereinafter referred to as the "Sodhani Capital Private Limited") for the year ended March 31,2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations'),

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

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

(ii). give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of net profit and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows 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 Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

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

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

• Identify and assess the risks of material misstatement of the financial 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. 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 with reference to financial statements 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 the Board of Directors.

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• 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 ability of the Company 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The Financial Results include the results for the half year ended March 31,2026 being the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures up to 1st half of the current financial year.

2. The annual financial results dealt with by this report has been prepared for the express purpose of filing with the stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 12, 2026.

For Rajvanshi & Associates
Chartered Accountants
Firm Regn. No.:005069C

Abhishek Rajvanshi
PARTNER
Membership No.: 440759
Place: Jaipur
Date: 12/05/2026
UDIN:

SODHANI CAPITAL LIMITED

CIN: L65991RJ2019PLC064264
Reg. Office : 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Branch Office: A-112-113, Lodha Supremus, Andheri MIDC, Andheri East, Mumbai, Maharashtra 400093.
E-Mail: info@sodhanicapital.com Website:https://sodhanicapital.com

Audited Balance Sheet as at March 31, 2026

(Amount in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Equity and Liabilities		
Shareholders' Funds		
Share Capital	794.50	625.50
Reserves and Surplus	995.27	115.79
Total Equity	**1789.77**	**741.29**
Non-Current Liabilities		
Long-Term Borrowings	-	2.40
Deferred tax Liability	3.46	-
Total Non- Current Liabilities	**3.46**	**2.40**
Current liabilities		
Short-term borrowings	-	2.44
Trade payables		
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	0.24	8.68
Other current liabilities	2.13	4.87
Short-term provisions	9.56	0.50
Total Current Liabilities	**11.93**	**16.49**
TOTAL EQUITY & LIABILITIES	**1805.15**	**760.18**
Assets		
Non-Current Assets		
Property, Plant and Equipment and Intangibe Assets		
(i) Tangible Assets	638.94	7.03
(ii) Intangible Asset	11.86	-
Non Current Investments	646.11	461.26
Deferred tax assets	-	1.61
Long-Term Loans and Advances	6.93	20.00
Other Non-Current Assets	5.03	3.03
Total Non-Current Assets	**1308.86**	**492.92**
Current Assets		
Current Investments	480.55	242.32
Trade Receivables	0.13	0.24
Cash and Cash Equivalents	14.36	9.95
Other Current Assets	1.26	14.75
Total Current Assets	**496.29**	**267.26**
TOTAL ASSETS	**1805.15**	**760.18**

For & on behalf of the Board of Directors
Sodhani Capital Limited

Ritika Sodhani	**Bhagvat Prasad Ojha**
Managing Directors	**(CFO)**
DIN:-09124174	

Place : Jaipur
Date : 12/05/2026

SODHANI CAPITAL LIMITED

CIN: L65991RJ2019PLC064264

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Statement Audited Financial Results For The Half Year Ended March 31, 2026

Particulars	Half Year Ended 31st March, 2026 (Audited)	Half Year Ended 30th September, 2025 (Unaudited)	Half Year Ended 31st March, 2025 (Unaudited)	Year Ended 31st March, 2026 (Audited)	Year Ended 31st March, 2025 (Audited)
Revenue					
Revenue from operations	236.14	218.51	213.00	454.65	410.05
Other income	18.45	5.66	(.537)	24.10	3.36
Total Income	**254.59**	**224.17**	**207.63**	**478.76**	**413.41**
Expenses					
Employee Benefits Expense	43.57	30.03	27.67	73.61	51.94
Finance Costs	0.00	0.06	0.23	0.06	0.47
Depreciation, Amortization and Impairment Expense	15.13	1.26	2.03	16.39	4.00
Other Expenses	42.00	29.98	43.11	71.98	56.10
Total Expenses	**100.71**	**61.33**	**73.04**	**162.04**	**112.51**
PROFIT BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX	**153.88**	**162.84**	**134.59**	**316.72**	**300.91**
Exceptional/Prior Period Items	0.00	0.00	0.00	0.00	0.00
PROFIT BEFORE TAX	**153.88**	**162.84**	**134.59**	**316.72**	**300.91**
Tax Expense					
Current tax	34.60	41.01	41.73	75.61	82.53
Prior Period Tax	1.44			1.44	0.72
Deferred tax (credit)/charge	8.06	(2.99)	(0.73)	5.07	(0.30)
Total Tax Expenses	**44.09**	**38.02**	**41.00**	**82.12**	**82.94**
Profit for the period / year	**109.79**	**124.82**	**93.59**	**234.60**	**217.96**
Earnings per equity share of Rs. 10/- each (in Rs.)(In full Figures)(Annualised)					
a) Basic EPS (in Rs.)	**1.39**	**2.00**	**1.50**	**3.32**	**3.48**
b) Diluted EPS (in Rs.)	**1.39**	**2.00**	**1.50**	**3.32**	**3.48**

As per our report of even date attached

1 The above Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th May, 2026

2.The Statutory Auditors of the company have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.

3.The audited Financial Results have been prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (as amended)

4.Figures of half year ended 31st March 2026 and 31st March 2025 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th September, 2025.

5.The figures for the previous half year/ year have been regrouped/ reclassified, wherever necessary to confirm to current period/ year classification.

For & on behalf of the Board of Directors

Sodhani Capital Limited

Ritika Sodhani
Managing Directors
DIN:-09124174

Bhagvat Prasad Ojha
(CFO)

Place : Jaipur
Date : 12/05/2026

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Audited Cash Flow Statement For The Year Ended March 31, 2026

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
A. Cash flow from operating activities		
Profit before tax	316.72	300.91
Adjustments for :		
Depreciation and amortisation expense	16.39	3.96
Impairment on assets		0.04
Finance costs	0.06	0.47
Capital Gain/(Loss)	(11.44)	30.85
Interest & Dividend income	(11.36)	(2.82)
Operating profit before working capital changes	**310.37**	**333.40**
Changes in working capital:		
Increase/(decrease) in trade payables	(8.44)	8.52
Increase/(decrease) in short term provisions	9.06	(0.04)
Increase/(decrease) in other current liabilities	(2.74)	(0.22)
Decrease/(increase) in trade receivable	0.11	(0.24)
Decrease/(increase) other non-current assets	(2.00)	(2.61)
Decrease/(increase) other current assets	13.49	5.82
Cash generated from / (utilised in) operations	**319.86**	**344.63**
Less : Income tax paid	(77.04)	(83.24)
Net cash flow generated from/ (utilised in) operating activities (A)	**242.81**	**261.39**
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(660.16)	(0.64)
Net of Purchase/ Proceeds from Sale of Investments	(423.08)	(221.92)
Proceeds From Capital Gain	11.44	(30.85)
Capital Advance for purchase of Land	13.07	(20.00)
Interest and Dividend Received	11.36	2.82
Net cash flow utilised in investing activities (B)	**(1047.36)**	**(270.58)**
C. Cash flow from financing activities		
Proceeds from issuance of share capital	861.90	0.00
Payment of issuance expenses	(48.03)	
Proceed/Repayment of Borrowings	(4.84)	(2.27)
Finance Cost	(0.06)	(0.47)
Net cash flow generated from/ (utilised in) financing activities (C)	**808.97**	**(2.74)**
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	**4.42**	**(11.94)**
Cash and cash equivalents at the beginning of the period/ year	**9.95**	**21.89**
Cash and cash equivalents at the end of the period/ year	**14.36**	**9.95**

Note:
The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

For & on behalf of the Board of Directors
Sodhani Capital Limited

Ritika Sodhani	**Bhagvat Prasad Ojha**
Managing Directors	**(CFO)**
DIN:-09124174	

Place : Jaipur
Date : 12/05/2026