

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Radiant Cash Management Services Limited
Chennai

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Radiant Cash Management Services Limited** ("the company") for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

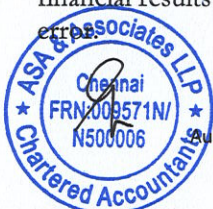
- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 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 for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

These quarterly standalone financial results as well as the annual standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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. This responsibility also includes 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 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or



In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Results

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

As part of an audit in accordance with 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 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 through a separate report on the complete set of financial statements on whether the Company has adequate internal 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.
- 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 standalone financial results or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- 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 the economic decisions of a reasonably knowledgeable user 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 Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **ASA & Associates LLP**,
Chartered Accountants
ICAI Firm Registration No. 009571N / N500006



G N Ramaswami
Partner
Membership No. 202363
UDIN: 26202363HMKQNR2736

Place: Chennai
Date: May 29, 2026

RADIANT CASH MANAGEMENT SERVICES LIMITED

(Formerly Radiant Cash Management Services Private Limited)

Regd. Office : 28, VIJAYARAGHAVA ROAD, T.NAGAR, CHENNAI, TAMIL NADU - 600 017

CIN: L74999TN2005PLC055748;

Website: www.radiantcashservices.com; email: investorrelations@radiantcashlogistics.com ; Tel: +91 44 4904 4904

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Amount in INR millions, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	
		Refer Note 5		Refer Note 5		
	Income					
A	Revenue from operations	1,000.39	1,027.33	990.64	4,012.86	4,050.91
B	Other income	24.64	24.70	18.51	94.44	64.19
C	Total income (A+B)	1,025.03	1,052.03	1,009.15	4,107.30	4,115.10
	Expenses					
	Employee benefits expenses	218.35	223.11	203.13	863.43	799.94
	Finance costs	15.19	14.94	7.98	46.94	21.44
	Depreciation and Amortization expenses	24.93	24.02	21.91	96.12	84.99
	Other expenses	652.49	685.82	641.15	2,630.70	2,587.53
D	Total expenses	910.96	947.89	874.17	3,637.19	3,493.90
E	Profit / (Loss) before tax (C-D)	114.07	104.14	134.98	470.11	621.20
F	Tax expense					
	- Current tax	24.95	20.44	33.18	108.44	161.51
	- For earlier years	2.01	(14.55)	2.50	(12.54)	2.50
	- Deferred tax	(2.34)	(2.20)	(1.10)	(7.94)	0.50
G	Profit / (Loss) after tax (E-F)	89.45	100.45	100.40	382.15	456.69
	Other comprehensive income					
	Items that will not be reclassified to profit and loss					
	Remeasurements of Defined Benefit Plan Actuarial Gains / (Losses)	(1.76)	(2.69)	(15.43)	(6.43)	1.80
	Less: Income tax effect	0.44	0.68	3.89	1.62	0.45
H	Other comprehensive income (net of tax)	(1.32)	(2.01)	(11.54)	(4.81)	1.35
I	Total comprehensive income for the period (G+H)	88.13	98.44	88.86	377.34	458.04
	Paid-up equity share capital (par value of Rs.1 per share)	106.71	106.71	106.71	106.71	106.71
	Total reserves i.e. Other equity (excl. Revaluation Reserve)	-	-	-	2,732.21	2,621.64
	Earnings per share (EPS)- Par value of Re. 1 Per Share					
	Basic and Diluted (Not annualised for quarters) (Amount in Rs)	0.84	0.94	0.94	3.58	4.28



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS AT MARCH 31, 2026

(Amount in INR millions, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	284.93	313.01
(b) Capital Work in Progress	2.86	-
(c) Intangible Assets	3.89	4.54
(d) Financial Assets		
(i) Investments	112.00	112.00
(ii) Other Financial Assets	1,069.99	240.91
(e) Deferred Tax Assets (Net)	28.38	18.82
(f) Non Current Tax Asset	39.54	16.32
(g) Other Non Current Assets	11.25	9.28
Total Non Current Assets	1,552.84	714.88
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	784.06	738.06
(ii) Cash and Cash Equivalents	2,140.31	1,935.50
(iii) Bank Balances other than (ii) above	62.78	473.75
(iv) Other Financial Assets	99.13	38.85
(b) Other Current Assets	74.47	66.83
Total Current Assets	3,160.75	3,252.99
Total Assets	4,713.59	3,967.87
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	106.71	106.71
(b) Other Equity	2,732.21	2,621.64
Total Equity	2,838.92	2,728.35
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(i) Lease Liabilities	65.67	53.81
Total Non Current Liabilities	65.67	53.81
Current Liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	1,500.35	888.80
(ii) Lease Liability	23.84	20.81
(iii) Trade Payables		
a) Total Outstanding Dues of Micro Enterprises and Small Enterprises;	4.94	10.02
b) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	10.28	14.87
(iv) Other Financial Liabilities	204.18	212.78
(b) Other Current Liabilities	42.60	34.74
(c) Provisions	22.81	3.69
Total Current Liabilities	1,809.00	1,185.71
Total Liabilities	1,874.67	1,239.52
Total Equity and Liabilities	4,713.59	3,967.87



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STANDALONE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

(Amount in INR millions, unless otherwise stated)

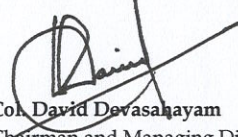
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flows from Operating Activities		
Profit Before Tax	470.11	621.20
Adjustments:		
Depreciation and Amortization expenses	96.12	84.99
Provision for Gratuity	16.38	10.19
Bad debts written off	14.50	34.22
Provision for Bad and doubtful debts	(1.99)	(7.61)
Provision No Longer Required	(7.39)	(2.63)
Interest income	(75.09)	(49.40)
Fixed assets written off	0.04	0.05
Profit on sale of fixed assets	(0.01)	(0.42)
Interest Expense	46.94	21.44
Operating Cash Flow before Working Capital Changes	559.61	712.03
Changes in		
Decrease/(Increase) In Trade Receivables	(58.51)	6.52
Decrease/(Increase) In Other Financial Asset(s)	(2.23)	(27.68)
Decrease/(Increase) In Other Current Asset(s)	(7.64)	11.94
Decrease/(Increase) In Other Non-Current Assets	(1.23)	14.47
(Decrease)/Increase In Trade Payables	(2.28)	9.62
(Decrease)/Increase In Other Current Liabilities	7.86	6.26
(Decrease)/Increase In Provisions (net of advances)	(3.69)	(17.42)
(Decrease)/Increase In Other Financial Liabilities	(8.95)	40.19
	482.94	755.93
Income Taxes paid (net)	(119.12)	(166.94)
Net Cash Generated from Operating activities (A)	363.82	588.99
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment, Capital Work-in-progress and Intangibles (including capital advances)	(32.43)	(28.86)
Proceeds from Sale of Fixed Assets	0.10	0.42
Investment in Fixed Deposits (Net)	(371.88)	(244.78)
Interest income	59.47	29.73
Loan to Related Party	(40.00)	(50.00)
Net Cash Generated used in Investing Activities (B)	(384.74)	(293.49)
Cash Flows from Financing Activities		
Dividend paid (including Dividend Distribution Tax, as applicable)	(266.77)	(266.77)
Net increase / (decrease) in Short Term Borrowings	611.55	632.96
Payment of principal portion of lease Liability	(23.80)	(14.72)
Interest paid (including interest on lease liability)	(46.65)	(21.20)
Net Cash Generated from Financing Activities (C)	274.33	330.27
Increase / (Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	253.41	625.77
Cash and Cash Equivalents at the beginning of the year	1,886.70	1,260.93
Cash and Cash Equivalents at the end of the year	2,140.11	1,886.70
Cash on Hand	0.56	0.88
Balances with Banks in current accounts	94.55	69.90
Balances with Banks in Deposit accounts	16.80	136.41
Fund held relating to Cash Management activity	2,028.20	1,679.51
Total Cash and Cash Equivalents	2,140.11	1,886.70



S.No	Notes:
1	The above Audited Financial Results for the year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2026. The Statutory Auditors have issued an unmodified report on the above results.
2	These financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, (SEBI Regulations) as amended.
3	The Company has identified "Cash Logistics Service" as a reportable segment based on the manner in which the operating results are reviewed by the Chief Operating Decision Maker. Hence, there are no other reportable segments.
4	On November 21, 2025, the Government of India notified the four Labour Codes – the Codes on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable companies to assess the financial impact due to change in regulations. The Company's existing fixed salary structure more or less aligned with the new Labour Codes and accordingly in the opinion of the management there is no material impact of the same. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would consider appropriate accounting effect on the basis of such developments as and when needed.
5	The figures for the quarter ended March 31, 2026 and March 31, 2025 are arrived as balancing figures between audited figures for the year ended March 31, 2026 and March 31, 2025 and the published unaudited financial results for the period ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by the Statutory Auditors.
6	Comparative figures have been re-grouped/re-classified, wherever necessary, to conform to current period's classification and presentation.
7	The Board at its meeting held today, recommended a final dividend of Rs. 2.50 per equity share of Rs. 1/- each (250%) amounting to a sum of Rs. 266.77 million for the financial year 2025-26.

Place: Chennai
Date: 29/05/2026




Col. David Devasahayam
Chairman and Managing Director
DIN 02154891



INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Radiant Cash Management Services Limited
Chennai

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of the consolidated financial results of **Radiant Cash Management Services Limited** ("the Company"/"the Holding Company") and its subsidiaries, (together referred to as "the Group"), for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. include the results of the following entities

S. No	Name	Relationship
1	Aceware Fintech Services Private Limited	Subsidiary
2	Acemoney Payment Solution Private Limited *	Step-down subsidiary

**The step - down subsidiary had not commenced its operations and hence the management decided to strike off the company, and accordingly, it has been struck off from the Ministry of Corporate Affairs during the period ended September 30, 2025.*

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 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 for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Consolidated Financial Results

These quarterly consolidated financial results as well as the annual consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Holding Company's Board of Directors is responsible for assessing the Group'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 management either intends to liquidate the Company or its subsidiaries or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the respective companies are also responsible for overseeing the respective Group's financial reporting process.



Auditor's Responsibilities for the audit of the Consolidated Financial Results

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

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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 through a separate report on the complete set of financial statements on whether the Company has adequate internal 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.
- Conclude on the appropriateness of the 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial results of the Group to express an opinion on the consolidated financial results.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated 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.

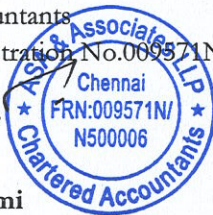
Other Matter

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **ASA & Associates LLP**,

Chartered Accountants

ICAI Firm Registration No. 009571N / N500006



G N Ramaswami

Partner

Membership No. 202363

UDIN: 26202363MOFBKC4794

Place: Chennai

Date: May 29, 2026

RADIANT CASH MANAGEMENT SERVICES LIMITED

(Formerly Radiant Cash Management Services Private Limited)

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**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER
AND YEAR ENDED MARCH 31, 2026**

(Amount in INR millions, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	
		Refer Note 7		Refer Note 7		
	Income					
A	Revenue from operations	1,007.75	1,238.83	1,043.05	4,294.75	4,271.47
B	Other income	24.04	21.43	17.77	89.11	63.06
C	Total income (A+B)	1,031.79	1,260.26	1,060.82	4,383.86	4,334.53
	Expenses					
	Purchase of Stock-in-trade	(1.23)	107.73	0.78	148.02	59.69
	Changes in inventories of stock-in-trade	3.00	(8.92)	9.98	(14.31)	0.99
	Employee benefits expenses	235.60	240.16	221.35	941.31	851.95
	Finance costs	23.13	21.07	11.81	71.33	29.07
	Depreciation and Amortization expenses	29.75	28.86	26.28	114.99	101.80
	Other expenses	683.92	746.47	677.01	2765.36	2,649.47
D	Total expenses	974.17	1,135.37	947.21	4,026.70	3,692.97
E	Profit before exceptional items and tax (C-D)	57.62	124.89	113.61	357.16	641.56
F	Exceptional items (Refer Note 4)	31.25	-	-	31.25	-
G	Profit before tax (E-F)	26.37	124.89	113.61	325.91	641.56
H	Tax expense					
	- Current tax	24.95	20.44	33.18	108.44	161.51
	- For earlier years	2.01	(14.55)	2.50	(12.54)	2.50
	- Deferred tax	(30.20)	3.09	(5.87)	(49.78)	6.98
I	Profit after tax (G-H)	29.61	115.91	83.80	279.79	470.57
	Other comprehensive income					
	Items that will not be reclassified to profit and loss					
	Remeasurements of Defined Benefit Plan Actuarial Gains / (Losses)	(1.65)	(2.73)	(15.30)	(6.75)	2.36
	Less: Income tax effect	0.41	0.69	3.86	1.70	0.59
J	Other comprehensive income (net of tax)	(1.24)	(2.04)	(11.44)	(5.05)	1.77
K	Total comprehensive income for the period (I+J)	28.37	113.87	72.36	274.74	472.34
	Net profit/(Loss) attributable to					
	a). Owners of the Company	54.63	109.44	98.15	322.57	464.98
	b). Non controlling interest	(25.02)	6.47	(14.35)	(42.78)	5.59
	Other Comprehensive Income/(Loss) attributable to					
	a). Owners of the Company	(1.27)	(2.03)	(11.49)	(4.95)	1.59
	b). Non controlling interest	0.03	(0.01)	0.05	(0.10)	0.18
	Total comprehensive income/(Loss) attributable to					
	a). Owners of the Company	53.36	107.41	86.66	317.62	466.57
	b). Non controlling interest	(24.99)	6.46	(14.30)	(42.88)	5.77
	Paid-up equity share capital (par value of Rs.1 per share)	106.71	106.71	106.71	106.71	106.71
	Total reserves i.e. Other equity (excl. Revaluation Reserve)	-	-	-	2,673.91	2,623.06
	Earnings per share (EPS)- Par value of Re. 1 Per Share					
	Basic and Diluted (Not annualised for quarters) (Amount in Rs)	0.51	1.03	0.79	3.02	4.41



RADIANT CASH MANAGEMENT SERVICES LIMITED (formerly Radiant Cash Management Services Private Limited) Regd. Office : 28, VIJAYARAGHAVA ROAD, T.NAGAR, CHENNAI, TAMIL NADU - 600 017 CIN: L74999TN2005PLC055748; Website: www.radiantcashservices.com; email: investorrelations@radiantlogistics.com; Tel: +91 44 4904 4904		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026		
(Amount in INR millions, unless otherwise stated)		
Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	299.64	328.87
(b) Capital Work in Progress	2.86	-
(c) Intangible Assets	52.02	64.17
(d) Goodwill on consolidation	17.65	17.65
(e) Financial Assets		
(i) Other Financial Assets	1,076.52	242.00
(f) Deferred Tax Assets (Net)	87.58	36.08
(g) Non Current Tax Asset (Net)	40.42	16.52
(h) Other Non Current Assets	11.25	9.28
Total Non Current Assets	1,587.94	714.57
Current Assets		
(a) Inventories	21.93	7.62
(b) Financial Assets		
(i) Trade Receivables	789.44	738.32
(ii) Cash and Cash Equivalents	2,159.30	2,029.65
(iii) Bank Balances other than (ii) above	87.17	473.75
(iv) Other Current Financial Assets	315.50	192.52
(c) Other Current Assets	121.14	93.02
Total Current Assets	3,494.48	3,534.88
Total Assets	5,082.42	4,249.45
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	106.71	106.71
(b) Other Equity	2,673.91	2,623.06
(c) Non Controlling Interest	(30.70)	12.18
Total Equity	2,749.92	2,741.95
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long Term Borrowings	28.97	-
(ii) Lease Liabilities	68.06	56.71
Total Non Current Liabilities	97.03	56.71
Current Liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	1,814.42	1,094.46
(ia) Lease Liability	27.53	22.93
(ii) Trade Payables		
a) Total Outstanding Dues of Micro Enterprises and Small Enterprises;	5.42	10.62
b) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	23.89	16.31
(iii) Other Financial Liabilities	295.14	264.34
(b) Other Current Liabilities	44.49	37.33
(c) Provisions	24.58	4.80
Total Current Liabilities	2,235.47	1,450.79
Total Liabilities	2,332.50	1,507.50
Total Equity and Liabilities	5,082.42	4,249.45



RADIANT CASH MANAGEMENT SERVICES LIMITED

(formerly Radiant Cash Management Services Private Limited)

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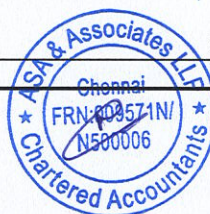
CIN: L74999TN2005PLC055748;


Website: www.radiantcashservices.com; email: investorrelations@radiantlogistics.com; Tel: +91 44 4904 4904

**CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2026**

(Amount in INR millions, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flows from Operating Activities		
Profit Before Tax	325.91	641.56
Adjustments:		
Depreciation and Amortization expenses	114.99	101.80
Provision for Gratuity	17.21	10.76
Bad debts written off	15.12	34.47
Provision for bad & doubtful debts	0.73	(6.24)
Interest income	(72.77)	(49.40)
Gain on termination of lease	-	(0.07)
Fixed assets written off	0.04	1.65
Liabilities written back	(7.89)	(2.66)
Profit on sale of fixed assets	(0.01)	(0.42)
Interest Expense	71.33	29.07
Provision for charge back	1.33	-
Operating Cash Flow before Working Capital Changes	465.99	760.52
Movement in Working Capital		
Decrease/(Increase) In Trade Receivables	(63.69)	4.56
Decrease/(Increase) In Other Financial Asset(s)	(104.78)	(162.88)
Decrease/(Increase) In Other Current Asset(s)	(28.12)	(7.99)
Decrease/(Increase) In Other Non-Current Assets	(1.23)	14.47
(Decrease)/Increase In Trade Payables	10.27	8.35
(Decrease)/Increase In Other Current Liabilities	7.16	8.40
(Decrease)/Increase In Provisions (net of advances)	(4.18)	(17.52)
(Decrease)/Increase In Inventories	(14.31)	0.99
(Decrease)/Increase In Other Financial Liabilities	30.45	42.27
	297.56	651.17
Income Taxes paid (net)	(119.80)	(166.97)
Net Cash Generated from Operating activities (A)	177.76	484.20
Cash Flows from Investing Activities		
Purchase of Property, Plant & Equipment, Capital Work-in-progress and Intangibles (including capital advances)	(34.61)	(34.30)
Proceeds from Sale of Fixed Assets	0.10	0.42
Investment in Fixed Deposits (Net including Deposits under Lien)	(396.27)	(239.78)
Inter-Corporate Loan during the year	(10.00)	-
Loan to Related Party	-	(50.00)
Interest income	56.93	29.73
Net Cash Generated used in Investing Activities (B)	(383.85)	(293.93)
Cash Flows from Financing Activities		
Dividend paid (including Dividend Distribution Tax, as applicable)	(266.77)	(266.77)
Proceeds from borrowings	49.97	-
Repayment of long term loans	-	(0.67)
Net increase / (decrease) in Short Term Borrowings	698.96	838.63
Payment of principal portion of lease Liability	(26.78)	(16.41)
Interest paid (including interest on lease liability)	(71.04)	(28.84)
Net Cash Generated from Financing Activities (C)	384.34	525.94
Increase / (Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	178.25	716.21
Cash and Cash Equivalents at the Beginning of the Year	1,980.85	1,264.64
Cash and Cash Equivalents at the end of the year	2,159.10	1,980.85
Components of Cash and Cash Equivalents		
Cash on Hand	0.57	0.89
Balances with Banks in current accounts	113.53	164.04
Balances with Banks in Deposit accounts	16.80	136.41
Fund held relating to Cash Management activity	2,028.20	1,679.51
Total Cash and Cash Equivalents	2,159.10	1,980.85



S.No	Notes:
1	The above Audited Consolidated Financial Results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th, May 2026. The Statutory Auditors have issued an unmodified report on the above results.
2	These Consolidated Financial Results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, (SEBI Regulations) as amended.
3	The Group has identified "Cash Logistics Service" as a reportable segment based on the manner in which the operating results are reviewed by the Chief Operating Decision Maker. Hence, there are no other reportable segments.
4	During the year, certain unauthorized and fraudulent transactions were identified in the operations of the Company's subsidiary, Aceware Fintech Services Private Limited, pursuant to an unauthorised system access by a former employee in collusion with external parties. Upon detection the subsidiary has taken immediate and comprehensive actions, including system restrictions to prevent occurrence of these types of events in the future. Based on the internal investigation and an external forensic review finding, the impact of the aforesaid transactions was assessed at Rs. 31.25 million and the same has been provided in the financial statements for the quarter and year ended March 31, 2026, as an exceptional item.
5	On November 21, 2025, the Government of India notified the four Labour Codes - the Codes on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable companies to assess the financial impact due to change in regulations. The Group's existing fixed salary structure more or less aligned with the new Labour Codes and accordingly in the opinion of the management there is no material impact of the same. The Group's continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would consider appropriate accounting effect on the basis of such developments as and when needed.
6	The Company's step-down subsidiary, 'Acemoney Payment Solutions Private Limited', (Book value of investments- Nil) was struck off from Ministry of Corporate Affairs. The impact of the same on these consolidated financial results is immaterial.
7	The figures for the quarter ended March 31, 2026 and March 31, 2025 are arrived as balancing figures between audited figures for the year ended March 31, 2026 and March 31, 2025 and the published unaudited financial results for the period ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by the Statutory Auditors.
8	Comparative figures have been re-grouped/re-classified, wherever necessary, to conform to current period's classification and presentation.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;"> <p>Place: Chennai Date: 29/05/2026</p> </div> <div style="width: 45%; text-align: right;">  <p><i>David Devasahayam</i> Col. David Devasahayam Chairman and Managing Director DIN 02154891</p> </div> </div>	

