



**Date: 17/11/2023**

Department of Corporate Services/Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai -400001

Manager Listing  
Ahmadabad Stock Exchange  
A-2, Kamdhenu Complex,  
Opposite Sahajanand College,  
Panjara Pol, Ahmedabad,  
Gujarat 380015

**Scrip Code: 539922**

**Symbol: RGIL**

**Sub: OUTCOME OF BOARD MEETING**

Respected Sir/Madam,

We wish to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of directors at its meeting held at registered office of the company on today i.e. 17<sup>th</sup> November, 2023 has inter alia, considered, adopted / approved and pleased to submit the following:

1. Standalone Un-audited Financial Results for the Second Quarter and half year ended on 30<sup>th</sup> September, 2023 along with Limited Review Report issued by the Statutory Auditors of the Company.
2. To consider and take note of Limited Review Report on Un-audited Standalone financial Statements for the Second Quarter and half year ended on 30<sup>th</sup> September, 2023.

The Meeting of Board of Directors commenced at 3:30 P.M. and concluded at 5:30 P.M.

You are requested to kindly take the same on your record.

Thanking You  
Yours faithfully

**For Rotographics (India) Limited**

**SAKSHI JAIN**  
Digitally signed by SAKSHI JAIN  
DN: cn=SAKSHI JAIN, o=Rotographics (India) Limited,  
ou=Rotographics (India) Limited, email=SAKSHI.JAIN@ROTOINDIA.CO.IN,  
c=IN

**Sakshi Jain**  
**(Company Secretary and Compliance Officer)**

**Place: New Delhi**

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**ROTOGRAPHICS (INDIA) LIMITED**

CIN: L74899DL1976PLC008036

Registered Office: Unit No. 8, Ground Floor, Pocket M, Sarita Vihar, New Delhi 110076

Ph.: 011-47366600 Email id: info@rotoindia.co.in, Website: www.rotoindia.co.in

# BAS & CO LLP

CHARTERED ACCOUNTANTS

LLPIN: AAC-3610

## Limited Review Report on Unaudited Quarterly Standalone Financial Results of Rotographics (India) Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors  
Rotographics (India) Limited

We have reviewed the accompanying statement of unaudited Standalone financial results (IND AS) ('the statement') of Rotographics (India) Limited ("the Company") for the Quarter and Half Year ended on 30<sup>th</sup> September, 2023 attached herewith, being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors/ Committee of Board of Director, has been prepared in accordance with the Indian Accounting "Interim Financial reporting" ("IND AS-34") prescribed under section 133 of the companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. 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) 2410, "Review of Interim Financial Information performed by an Independent Auditor of the Entity" issued by the Institute of Chartered Accountant 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 provide 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 prepared in accordance with the applicable accounting standards i.e., IND AS prescribed under Section 133 of the Companies Act, 2013, 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), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BAS & Co. LLP  
Chartered Accountants  
FRN: 323347E/E300008



CA Ritika Agarwal  
Partner

M. No. 527731

Date: 17/11/2023

Place: Delhi

UDIN: 23527731BGUBDB6056

Offices: Delhi- Kolkata-Ahmedabad

Office Address: 804, Pearls Omaxe Building, Netaji Subhash Place, Delhi-110034 | Ph: 011 45518901

Email: [delhi@basco.in](mailto:delhi@basco.in) | Website: [www.basco.in](http://www.basco.in)

**Rotographics (India) Limited****Registered Office**Unit No 8, Ground Floor Pocket M, Sarita Vihar  
New Delhi 110076

CIN: L74899DL1976PLC008036

**STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

(Rs. in Lakhs)

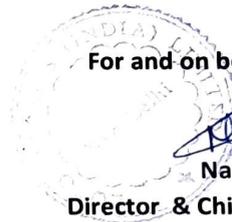
S. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I	<b>Income</b>						
	Revenue from Operations	0.00	38.22	0.00	38.22	4.00	11.49
	Other income	1.27	1.27	1.27	2.54	2.55	9.11
	<b>Total Income</b>	<b>1.27</b>	<b>39.49</b>	<b>1.27</b>	<b>40.76</b>	<b>6.55</b>	<b>20.60</b>
II	<b>Expenses</b>						
	a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-trade	0.00	33.34	0.00	33.34	0.00	0.00
	c) Changes in inventories of finished goods, WIP and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expenses	1.69	1.26	1.46	2.94	3.88	8.63
	e) Depreciation and amortisation expenses	0.01	0.00	0.01	0.01	0.01	0.02
	f) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	g) Other Expenses	1.71	3.92	1.26	5.64	2.65	9.86
	<b>Total Expenses</b>	<b>3.41</b>	<b>38.52</b>	<b>2.73</b>	<b>41.93</b>	<b>6.54</b>	<b>18.51</b>
III	<b>Profit before exceptional, extraordinary items and tax (I-II)</b>	<b>(2.14)</b>	<b>0.97</b>	<b>(1.46)</b>	<b>(1.17)</b>	<b>0.01</b>	<b>2.09</b>
IV	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
V	<b>Profit Before tax (III-IV)</b>	<b>(2.14)</b>	<b>0.97</b>	<b>(1.46)</b>	<b>(1.17)</b>	<b>0.01</b>	<b>2.09</b>
VI	<b>Tax Expenses</b>						
	a) Current tax	0.00	0.00	0.00	0.00	0.00	0.48
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.06
	<b>Total tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.54</b>
VII	<b>Net Profit/(Loss) for the period after tax (V-VI) (A)</b>	<b>(2.14)</b>	<b>0.97</b>	<b>(1.46)</b>	<b>(1.17)</b>	<b>0.01</b>	<b>1.55</b>
VIII	<b>Total Other Comprehensive Income for the period (B)</b>						
	(a) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.02
	(b) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Total Comprehensive Income for the period (A+B)</b>	<b>(2.14)</b>	<b>0.97</b>	<b>(1.46)</b>	<b>(1.17)</b>	<b>0.01</b>	<b>1.57</b>
X	<b>Paid up equity share capital (Face Value Re. 10/- each)</b>	<b>360.13</b>	<b>360.13</b>	<b>360.13</b>	<b>360.13</b>	<b>360.13</b>	<b>360.13</b>
XI	<b>Other Equity (excluding Revaluation Reserve)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.89</b>
XII	<b>Earnings per share (in Rs.) (of Re. 10/- each) (not annualised)</b>						
	a) Basic (in Rs.)	<b>(0.06)</b>	<b>0.03</b>	<b>(0.04)</b>	<b>(0.03)</b>	<b>0.00</b>	<b>0.04</b>
	b) Diluted (in Rs.)	<b>(0.06)</b>	<b>0.03</b>	<b>(0.04)</b>	<b>(0.03)</b>	<b>0.00</b>	<b>0.04</b>

**Notes on unaudited standalone financial results**

1. The above results were reviewed by the Audit Committee and then approved by the Board of Directors in their meeting held on 17<sup>th</sup> November, 2023.
2. These financial results have been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards 34 'Interim Financial Reporting (Ind AS-34) Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The statutory Auditors have carried out a Limited Review of the unaudited standalone Financial Results of the quarter and Half Year ended 30<sup>th</sup> September 2023.
4. The Company is principally engaged in Single business segment Viz. Trading, there is no other reportable segment in terms of Ind As-108 'Operating segments'.
5. Previous period figures have been regrouped/ reclassified wherever necessary, to conform to this period's classification.

**Place: New Delhi**

**Date: 17/11/2023**



**For and on behalf of the Board**

**Naresh Kumar Bansal**

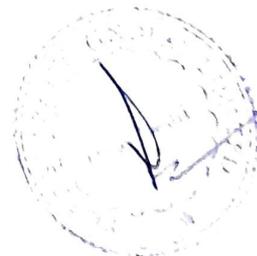
**Director & Chief Financial Officer**

**DIN: 00681525**

**Standalone Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars'		As at 30.09.2023	As at 31.03.2023
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	0.10	011
	Financial Assets		
	Investments	0.48	0.48
	Loans	0.00	0.00
	Other financial assets	365.52	347.77
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	<b>Sub-total-Non-current assets</b>	<b>366.10</b>	<b>348.36</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.00	0.00
	Financial Assets		
	Trade receivables	0.00	0.00
	Cash and cash equivalent	0.94	12.18
	Bank balances other than cash and cash equivalents above	0.00	0.00
	Other current assets	8.59	9.16
	<b>Sub-total-Current assets</b>	<b>9.53</b>	<b>21.34</b>
	<b>TOTAL-ASSETS</b>	<b>375.63</b>	<b>369.70</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	360.13	360.13
	Other equity	(0.27)	0.90
	<b>Sub-total-Shareholders' funds</b>	<b>359.86</b>	<b>361.03</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial liabilities		
	Advance From Customers	0.00	0.00
	Other financial liabilities	0.00	0.00
	Provisions	0.00	0.00
	Deferred tax Liabilities (Net)	0.49	0.49
	<b>Sub-total-Non-current Liabilities</b>	<b>0.49</b>	<b>0.49</b>
<b>3</b>	<b>Current liabilities</b>		
	Financial Liabilities		
	Borrowings	3.00	3.00
	Trade payables	6.61	1.94
	Other financial liabilities	0.00	0.00
	Other current liabilities	5.67	1.26
	Provisions	0.00	1.98
	Current tax liabilities (net)	0.00	0.00
	<b>Sub-total-Current Liabilities</b>	<b>15.28</b>	<b>8.18</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>375.63</b>	<b>369.70</b>



## CASH FLOW STATEMENT

(Rs. in Lakhs)

	Half year ended on 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax, minority interest and appropriations	(1.17)	2.09
<b>Adjustments for:</b>		
Income tax	0.00	0.00
Depreciation and amortization	0.01	0.02
<b>Operating profit before working capital changes</b>	<b>(1.16)</b>	<b>2.11</b>
Adjustments for working capital changes	0.00	0.00
(increase)/decrease in inventories	0.00	0.00
(increase)/decrease in trade receivables	0.00	16.62
(increase)/decrease in short-term loans and advances	(17.75)	(10.76)
(increase)/decrease in other current assets	0.57	0.28
increase/(decrease) in trade payables	4.67	0.97
increase/(decrease) in Other current liabilities	2.43	(4.31)
Cash generated from operations	<b>(11.24)</b>	<b>4.90</b>
Income tax refund/(paid)	0.00	(0.48)
Extra ordinary items	( 11.24)	0.00
	0.00	4.42
<b>Net cash flow from/(used in) Operating activities( A)</b>	<b>(11.24)</b>	<b>4.42</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital expenditure on fixed assets, including capital advances	0.00	0.00
Increase in other non-current assets	0.00	2.86
<b>Net cash flow from/(used in) Investing activities ( B)</b>	<b>0.00</b>	<b>2.86</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	0.00	0.00
Repayment of long-term borrowings	0.00	0.00
<b>Net cash flow from/(used in) financing activities ( C)</b>	<b>0.00</b>	<b>0.00</b>
Net increase/(decrease) in cash and cash equivalents	(11.24)	7.29
Cash and cash equivalents at the beginning of the year	12.18	4.89
Cash and cash equivalents at the end of the year	<b>0.94</b>	<b>12.18</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.18	4.17
Balance with bank		
(a) in current accounts	0.76	8.01
<b>Total cash and cash equivalents</b>	<b>0.94</b>	<b>12.18</b>

