

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

Corporate Office: 6926, Jaipuria Mills, Clock Tower, SubziMandi, Delhi-110007

CIN No.: L52312UP1994PLC022559, **Tel. No.:** 011-23852583, **Fax No.:** 011-23852666

Website: www.raghunathintlited.in, **E-mail:** rgc.secretarial@redifmail.com,

To,

The Manager

Date: 30th June, 2021

Department of Corporate Services

Bombay Stock Exchange Limited

Floor 25, P.J. Towers, Dalal Street

Mumbai -400001.

Scrip Code :-526813

Dear Sir,

Sub: Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2021.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing the Statement of Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2021, duly reviewed and recommended by the Audit Committee, at its meeting held today.

We also enclose herewith a copy of the Audit Report of the Auditors of the Company on the Standalone and Consolidated Audited financial results of the Company for the Quarter and Year ended 31st March 2021, as required under Regulation 3 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For Raghunath International Limited

For Raghunath International Ltd.

GN Choudhary

Director

Auth. Signatory/Directo

DIN-00012883

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2020
Date of end of Financial year	31	03	2021
Date of board meeting when results were approved	30	06	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21	06	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For Raghunath International Ltd.

Auth. Signatory/Director

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintlimited.in E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2021

S. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operation	-	64.630	-	149.750	14.510
II	Other Income	24.471	11.960	14.876	61.573	55.337
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-
V	Total Income (I+II+III+IV)	24.471	76.590	14.876	211.323	69.847
VI	Expenses					
	Cost of material consumed	-	-	-	-	-
	Excise duty	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	7.497	0.238	20.768	1.688
	Employee benefits expense	6.764	5.743	6.764	23.036	23.992
	Finance Costs	0.001	-	-	0.009	0.001
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.536	0.536
	Impairment losses	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-
	Other Expenses	4.126	2.375	3.455	20.606	19.933
	Total expenses (VI)	11.025	15.749	10.591	64.955	46.150
VII	Profit/(Loss) before exceptional items and tax (V-VI)	13.446	60.841	4.285	146.368	23.696
VIII	(i) Exceptional items	(0.024)	(0.200)	-	(0.224)	(0.025)
	(ii) Prior Period Items before Tax	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	13.422	60.641	4.285	146.144	23.671
X	Tax expense:					
	(1) Current tax	(4.528)	(15.303)	(0.946)	(35.017)	(4.676)
	(2) Deferred Tax	(0.322)	-	(0.408)	(0.322)	(0.408)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	8.572	45.338	2.931	110.805	18.587
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations (After Tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	8.572	45.338	2.931	110.805	18.587
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified 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	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI) (Comprising profit/ (loss) and other comprehensive income for the period)	8.572	45.338	2.931	110.805	18.587
	Earnings per equity shares (for continuing operation)					
XVIII	(1) Basic	0.171	0.907	0.059	2.216	0.372
	(2) Diluted	-	-	-	-	-
	Earnings per equity shares (for discontinued operation)					
XIX	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	(as per balance sheet)	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)					
XX	(1) Basic	0.171	0.907	0.059	2.216	0.372
	(2) Diluted	-	-	-	-	-

**Difference arising on reclassification of financial assets at the reclassification date

For Raghunath International Ltd.

Auth. Signatory/Director

S. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
A	PARTICULARS OF SHAREHOLDINGS					
1	Public Share Holding					
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	58.79	58.79	58.79	58.79
2	Promoters and Promoters Group Shareholding**					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non encumbered					
	- Nos. of Equity Shares	2060769	2060769	2060769	2060769	2060769
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	41.21	41.21	41.21	41.21	41.21

	Particulars	Three Months ended as on 31.03.2021	
B	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter		Nil
	Received during the quarter		Nil
	Disposed of during the quarter		Nil
	Remaining unresolved at the end of the quarter		Nil

Notes :

- 1 The Above year ended audited Standalone results for the quarter and year ended 31st March 2021 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th June 2021.
- 2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- 3 Previous year's figures have been regrouped/re-classified, wherever necessary.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and year ended 31st, March 2021 have been prepared accepted in India, in accordance with the recognition and Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally
- 5 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (AS), Prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2020 and accordingly results for the quarter and year ended March 31st, 2021 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

Date: 30th June, 2021
Place: Delhi

For Raghunath International Limited
For Raghunath International Ltd.

G.N. Choudhary
Director

DIN: 90012883

Auth. Signatory/Direct

**Segment Revenue, Results and Capital Employed
Under Regulation 33 of LODR, 2015**

S. No	Particulars	Standalone Three Months ended 31.03.2021 (Audited)	Standalone Three Months ended 31.12.2020 (Unaudited)	Standalone Three Months ended 31.03.2020 (Audited)	Accounting Year ended 31.03.2021 (Audited)	Accounting Year ended 31.03.2020 (Audited)
1	Segment Revenue					
	a. Pan Masala	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	14.69	76.590	14.331	201.504	69.302
	d. Other unallocable Income	9.780	-	0.545	9.820	0.545
	Total	24.472	76.590	14.876	211.324	69.847
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	167.56	76.590	14.876	211.324	69.847
2	Segment Results					
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	14.692	69.093	14.092	180.736	67.614
	d. Other unallocable Income	(1.245)	(8.251)	0.545	(34.359)	0.545
	Total	13.447	60.842	14.637	146.377	68.159
	Interest	(0.001)	-	-	(0.009)	(0.001)
	Exceptional Items/Extraordinary Item	(0.024)	(0.200)	-	(0.224)	(0.025)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	(10.352)	-	(44.461)
	Total Profit before Tax	13.422	60.642	4.285	146.144	23.672
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Pan Masala	374.821	373.821	375.678	374.821	375.678
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	221.050	226.926	249.863	221.050	249.863
	d. Other un-allocable Capital Employed	265.797	252.350	125.322	265.797	125.322
	Total	861.668	853.097	750.863	861.668	750.863

Notes:

- Segments have been identified in accordance with the Accounting Standard (AS-17), considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For Raghunath International Limited

For Raghunath International Ltd.

G.N. Choudhary

Director

Date: 30th June, 2021

Place: Delhi

Auth. Signature: DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintltdlimited.in, E-mail: rgc.secretarial@rediffmail.com,

Standalone Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupees in Lakhs)		
PARTICULARS	31st March, 2021	31st March, 2020
	(Rs.)	(Rs.)
	Audited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	4.960	5.613
(ii) Intangible Assets	1.757	1.757
(b) Non - Current Investments	76.460	76.460
(c) Financial Assests		
(i) Non-Current Investments	0.450	0.450
(ii) Other Financial Asests	0.040	0.040
(d) Advance Income Tax	33.841	33.188
(e) Deferred Tax Assets	11.613	11.935
(f) Other Non-Current Assests	622.664	454.568
(2) Current Assets		
(a) Inventories	138.025	158.792
(b) Financial Assests		
(i) Trade Receivables	48.375	51.366
(ii) Cash and cash equivalents	6.057	10.506
(iii) Other Bank Balances	19.592	14.575
(c) Current Income Tax	3.907	-
(d) Other Current Assests	-	-
TOTAL	967.741	819.250
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	361.648	250.843
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	18.947	17.926
(b) Other Non -Current Tax Liabilities	16.885	12.209
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	0.759	1.615
(b) Other Current Liabilities	33.235	31.635
(c) Other Current Tax Liabilities	36.247	5.003
TOTAL	967.741	819.250

Date: 30th June 2021

Place: Delhi

For Raghunath International Limited
For Raghunath International Limited

G.N. Choudhary
Auth. Signatory/Director

DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintltd.in E-mail: rgc.secretarial@rediffmail.com

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

S.No.	PARTICULARS	31.03.2021	31.03.2020 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit before Tax and Extraordinary Items</i>	110.805	18.587
	<i>Adjustments for:</i>		
	Depreciation	0.536	0.536
	Transfer to General Reserve	-	0.676
	Profit on sale of fixed assets	(0.023)	
	Tax Provision	(35.340)	(5.084)
	<i>Operating Profit Before Working Capital Changes</i>	75.978	14.715
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(169.343)	(15.711)
	Inventories	20.768	1.688
	Trade Payments	37.685	0.574
	<i>Cash Generated from Operations</i>	(34.912)	1.266
	Interest Paid	-	
	Direct Taxes Paid	35.340	5.084
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	0.428	6.350
	<i>Net Cash from Operating Activities</i>	0.428	6.350
	CASH FROM INVESTING ACTIVITIES		
B.	Change in Fixed Assets		
	Sale of Fixed Assets	0.1400	
	Purchase of Investments	-	
	Interest and Other Income	-	
	<i>Net Cash from Investing Activities</i>	0.1400	
	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Proceeds from Issue of Share Capital	-	
	Proceeds from Long Term Borrowings	-	
	Proceeds from Other Borrowings	-	
	Public Issue and Other Expenses	-	
	<i>Net Cash from Financing Activities</i>	-	
D.	NET INCREASE IN CASH AND CASH EQUIVALENT	0.568	6.350
	Cash and Cash Equivalents at the beginning of the year	25.081	18.730
	Cash and Cash Equivalents at the end of the year	25.649	25.081

As per our report of even date attached.

Date: 30 June, 2021

Place: Delhi

For Raghunath International Limited
For Raghunath International Ltd.Auth. Signatory/Director
G.N. Choudhary
Director

DIN: 00012883

SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

10174/1A, GURUDWARA ROAD
KAROL BAGH, NEW DELHI-110005
PH :- 28753775, 28753774

Independent Auditor's Report On Standalone Financial Results of Raghunath International Limited for the Quarter and Year ended 31st March 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Raghunath International Limited

Opinion

1. We have audited the accompanying standalone financial results of Raghunath International Limited (the company) for the quarter and Year ended 31st March 2021 ("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").
2. In our opinion and to the best of our information and according to the explanations given to us these standalone 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 and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March 2021.

Basis for Opinion

3. 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 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.



SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

10174/1A, GURUDWARA ROAD
KAROL BAGH, NEW DELHI-110005
PH :- 28753775, 28753774

Management's Responsibilities for the Standalone Financial Results

4. These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 error.
5. 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.
6. 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

7. 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.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) 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

SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

10174/1A, GURUDWARA ROAD
KAROL BAGH, NEW DELHI-110005
PH :- 28753775, 28753774

- b) 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.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - d) 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.
 - e) 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.
9. 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.
10. 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

11. Due to the Covid-19 pandemic and the lockdown and other restrictions imposed by the government and local administration, the audit processes carried out post lockdown were based on the remote access and evidence shared digitally.

Place: Delhi
Date: 30.06.2021



For Saria Gupta & Co.
Firm Registration No. 003168N
Chartered Accountants


Sachin Singhal
Partner

Membership No. 550213
UDIN:- 21550213AAAAEX9618

ANNEXURE I

Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Impact of Audit Qualifications for the Financial Year ended March 31, 2021 Raghunath International Limited

(Figures in Lakhs)

No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	Rs. 211.32	Rs. 211.32
2	Total Expenditure	Rs. 64.96	Rs. 64.96
3	Net Profit/(Loss)	Rs. 111.81	Rs. 111.81
4	Earnings Per Share	Rs. 2.22	Rs. 2.22
5	Total Assets	Rs. 967.74	Rs. 967.74
6	Total Liabilities	Rs. 106.07	Rs. 106.07
7	Net Worth	Rs. 861.67	Rs. 861.67
8	Any other financial item(s) (as felt appropriate by the management)	Rs. -	Rs. -

Audit Qualification (each audit qualification separately):

Details of Audit Qualification: As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and

Type of Audit Qualification : Departure from IND AS 109 with respect to fair value.

Frequency of qualification: Whether appeared first time :

For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No

For Audit Qualification(s) where the impact is not quantified by the auditor:

loss to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due

(ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial Instruments represent

(iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided by the

Signatories:

- CEO/Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor



For SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

(PARTNER)

Sachin Singhal
M.No. 550213
UDIN No. 21550213AAAAEX9618

Place: Delhi

Date: 30.06.2021

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2020
Date of end of Financial year	31	03	2021
Date of board meeting when results were approved	30	06	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21	06	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For Raghunath International Ltd.

Auth. Signatory/Director

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintltd.in E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2021

S. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I	Revenue from Operation	-	64.630	-	149.750	14.510
II	Other Income	24.471	11.960	14.876	61.573	55.337
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-
V	Total Income (I+II+III+IV)	24.471	76.590	14.876	211.323	69.847
VI	Expenses					
	Cost of material consumed	-	-	-	-	-
	Excise duty	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	7.497	0.238	20.768	1.688
	Employee benefits expense	6.764	5.743	6.764	23.036	23.992
	Finance Costs	0.001	-	-	0.009	0.001
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.536	0.536
	Impairment losses	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-
	Other Expenses	4.126	2.375	3.455	20.606	19.933
	Total expenses (VI)	11.025	15.749	10.591	64.955	46.150
VII	Profit/(Loss) before exceptional items and tax (V-VI)	13.446	60.841	4.285	146.368	23.696
VIII	(i) Exceptional items	(0.024)	(0.200)	-	(0.224)	(0.025)
	(ii) Prior Period Items before Tax	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	13.422	60.641	4.285	146.144	23.671
X	Tax expense:					
	(1) Current tax	(4.528)	(15.303)	(0.946)	(35.017)	(4.676)
	(2) Deferred Tax	(0.322)	-	(0.408)	(0.322)	(0.408)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	8.572	45.338	2.931	110.805	18.587
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations (After Tax) (XII-XIII)	-	-	-	-	-
	Share in net Profit/Loss of associates	17.506	11.474	7.976	49.140	59.815
XV	Profit/(Loss) for the period (XI+XIV)	26.078	56.812	10.907	159.945	78.402
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified 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	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI) (Comprising profit/(loss) and other comprehensive income for the period)	26.078	56.812	10.907	159.945	78.402
	Earnings per equity shares (for continuing operation)					
	(1) Basic					
XVIII	(2) Diluted	0.522	1.136	0.218	3.199	1.568
	Earnings per equity shares (for discontinued operation)					
	(1) Basic	-	-	-	-	-
XIX	(2) Diluted	-	-	-	-	-
	(as per balance sheet)	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)					
	(1) Basic					
XX	(2) Diluted	0.522	1.136	0.218	3.199	1.568

For Raghunath International Ltd.

Auth. Signatory/Director

S. No.	Particulars	Three Month Ended		Financial Year Ended	
		31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)
A	PARTICULARS OF SHAREHOLDINGS				
1	Public Share Holding				
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	58.79	58.79	58.79
2	Promoters and Promoters Group Shareholding**				
	a) Pledged/Encumbered Shares				
	- Nos. of Equity Shares	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total share capital of the Company)	NIL*	NIL	NIL	NIL
	b) Non encumbered				
	- Nos. of Equity Shares	2060769	2060769	2060769	2060769
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	41.21	41.21	41.21	41.21

S. No.	Particulars	Three Months ended as on 31.03.2021	
B	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter	Nil	
	Received during the quarter	Nil	
	Disposed of during the quarter	Nil	
	Remaining unresolved at the end of the quarter	Nil	

Notes :

- 1 The Above year ended audited Consolidated results for the quarter and year ended 31st March 2021 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th June 2021.
- 2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- 3 Previous year's figures have been regrouped/re-classified, wherever necessary.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and year ended 31st, March 2021 have been prepared accepted in India in accordance with the recognition and Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally
- 5 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (AS), Prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2020 and accordingly results for the quarter and year ended March 31st, 2021 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

Date: 30th June, 2021
Place: Delhi

For Raghunath International Limited
For Raghunath International Ltd
G.N. Choudhary
Director
DIN: 00012883
Auth. Signatory/Direct

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: raghunathintllimited.in, E-mail: rgc.secretarial@rediffmail.com

Segment Revenue, Results and Capital Employed Under Regulation 33 of LODR, 2015.

S. No	Particulars	Consolidated Three Months ended 31.03.2021 (Audited)	Consolidated Three Months ended 31.12.2020 (Unaudited)	Consolidated Three Months ended 31.03.2020 (Audited)	Accounting Year ended 31.03.2021 (Audited)	Accounting Year ended 31.03.2020 (Audited)
1	Segment Revenue					
	a. Pan Masala	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	14.69	76.590	14.331	201.504	69.302
	d. Other unallocable Income	9.780	-	0.545	9.820	0.545
	Total	24.472	76.590	14.876	211.324	69.847
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	167.56	76.590	14.876	211.324	69.847
2	Segment Results					
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	14.692	69.093	14.092	180.736	67.614
	d. Other unallocable Income	(1.245)	(8.251)	0.545	(34.359)	0.545
	Total	13.447	60.842	14.637	146.377	68.159
	Interest	(0.001)	-	-	(0.009)	(0.001)
	Exceptional Items/Extraordinary Item	(0.024)	(0.200)	-	(0.224)	(0.025)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	(10.352)	-	(44.461)
	Total Profit before Tax	13.422	60.642	4.285	146.144	23.672
	Add:(Profit/Loss of Associates	17.506	11.474	7.976	49.140	59.815
	Total Consolidated profit	30.928	72.116	12.261	195.284	83.487
3	Capital Employed (Segment Assets - Segment Liabilities)					
	a. Pan Masala	374.821	373.821	375.678	374.821	375.678
	b. Trading / Agency Business	-	-	-	-	-
	c. Real Estate Development	221.050	226.926	249.863	221.050	249.863
	d. Other un-allocable Capital Employed	636.107	605.155	441.445	636.107	441.445
	Total	1,231.978	1,205.902	1,066.986	1,231.978	1,066.986

Notes:

- Segments have been identified in accordance with the Accounting Standard (AS-17), considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For Raghunath International Limited

For Raghunath International Ltd.

G.N. Choudhary

Director

DIN: 00012883

Auth. Signatory/Director

Date: 30th June, 2021

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintltd.com, E-mail: rgc.secretarial@rediffmail.com,

Consolidated Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupees in Lakhs)		
PARTICULARS	31st March, 2021	31st March, 2020
	(Rs.)	(Rs.)
	Audited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	4.960	5.613
(ii) Intangible Assets	1.757	1.757
(b) Non - Current Investments	446.770	397.630
(c) Financial Assests		
(i) Non-Current Investments	0.450	0.450
(ii) Other Financial Asests	0.040	0.040
(d) Advance Income Tax	33.841	33.188
(e) Deferred Tax Assets	11.613	11.935
(f) Other Non-Current Assests	622.664	454.568
(2) Current Assets		
(a) Inventories	138.025	158.792
(b) Financial Assests		
(i) Trade Receivables	48.375	51.366
(ii) Cash and cash equivalents	6.057	10.506
(iii) Other Bank Balances	19.592	14.575
(c) Current Income Tax	3.907	-
(d) Other Current Assests	-	-
TOTAL	1,338.051	1,140.420
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	731.958	572.013
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	18.947	17.926
(b) Other Non -Current Tax Liabilities	16.885	12.209
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	0.759	1.615
(b) Other Current Liabilities	33.235	31.635
(c) Other Current Tax Liabilities	36.247	5.003
TOTAL	1,338.051	1,140.420

Date: 30th June 2021

Place: Delhi

For Raghunath International Limited
For Raghunath International Limited

G.N. Choudhary
Auth. Signatory Director
DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintllimited.in E-mail: rgc.secretarial@rediffmail.com

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

S.No.	PARTICULARS	31.03.2021	31.03.2020 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit before Tax and Extraordinary Items</i>	159.944	78.402
	<i>Adjustments for :</i>		
	Depreciation	0.536	0.536
	Transfer to General Reserve	-	0.676
	Profit on sale of fixed assets	(0.023)	
	Tax Provision	(35.340)	(5.084)
	<i>Operating Profit Before Working Capital Changes</i>	125.118	74.530
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(218.482)	(75.526)
	Inventories	20.768	1.688
	Trade Payments	37.685	0.574
	<i>Cash Generated from Operations</i>	(34.912)	1.266
	Interest Paid	-	
	Direct Taxes Paid	35.340	5.084
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	0.428	6.350
	<i>Net Cash from Operating Activities</i>	0.428	6.350
	CASH FROM INVESTING ACTIVITIES		
B.	Change in Fixed Assets		
	Sale of Fixed Assets	0.140	
	Purchase of Investments	-	
	Interest and Other Income	-	
	<i>Net Cash from Investing Activities</i>	0.140	
	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Proceeds from Issue of Share Capital	-	
	Proceeds from Long Term Borrowings	-	
	Proceeds from Other Borrowings	-	
	Public Issue and Other Expenses	-	
	<i>Net Cash from Financing Activities</i>	-	
D.	NET INCREASE IN CASH AND CASH EQUIVALENT	0.568	6.350
	Cash and Cash Equivalents at the beginning of the year	25.081	18.730
	Cash and Cash Equivalents at the end of the year	25.649	25.081

As per our report of even date attached.

Date: 30 June, 2021

Place: Delhi

For Raghunath International Limited

For Raghunath International Ltd.

G.N. Choudhary
Auth. Signatory/Director

DIN: 00012883

Independent Auditor's Report On Consolidated Financial Results OF Raghunath International Limited for the Quarter and Year ended 31st March 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Raghunath International Limited

Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of **Raghunath International Limited** ("Holding company") and its Associates (holding company and its subsidiaries together referred to as "the Group"), which includes its share of profit/Loss in its associates and jointly controlled entities for the quarter and Year ended 31st March 2021 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st March 2021, as reported in the statement have been approved by the parents Board of Directors But have not been subjected to review/audit since the requirement of quarterly consolidated financial results has become mandatory only from 1st April 2019.
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:
 - a) includes the results of the following entities:

a. Name of the Entity	Relationship
b. Raghunath Builders Private Limited	Associate
 - b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
 - c) gives 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 consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group, its associate and Jointly controlled entities for the quarter and year ended 31st march 2021.



Basis for Opinion

3. 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, its associates and jointly controlled entities 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 Companies Act, 2013 and the Rules there under, 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statement.

Management's Responsibilities for the Consolidated Financial Results

4. These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
4. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
5. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.



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

6. 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.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) 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 or one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - b) 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.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - d) 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 Group and its associates and jointly controlled entities 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 and its associates and jointly controlled entities to cease to continue as a going concern.
 - e) 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.
 - f) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction,



supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

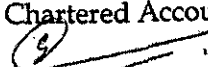
8. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
9. 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.
10. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

11. The statement includes the IND AS statement of two Associates whose interim financial Statement reflect Group's share of total assets of Rs. 17,20,31,865.74 as at 31st March 2021 , Group's share of total revenue of Rs. 1,30,63,400.00 for the quarter and year ended 31st March, 2021 respectively, total profit after tax of Rs. 1,47,65,686.88 for quarter and year ended 31st March, 2021 respectively, total comprehensive income of Rs. 1,47,65,686.88 for quarter and year ended 31st March, 2021 respectively as considered in the Statement, based on their financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these financial results are not material to the Group.
12. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.
13. Due to the Covid-19 pandemic and the lockdown and other restrictions imposed by the government and local administration, the audit processes carried out post lockdown were based on the remote access and evidence shared digitally.

Place: Delhi
Dated: 30.06.2021



For Saria Gupta & Co.
Firm Registration No. 003168N
Chartered Accountants

Sachin Singhal
Partner
Membership No. 550213
UDIN:- 21550213AAAAEY6994

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Consolidate)
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2021 Raghunath International Limited

				(Figures in Lakhs)	
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for	Audited Figures (audited figures after adjusting for qualifications)	
	1	Turnover / Total Income	Rs. 211.32	Rs. 211.32	
	2	Total Expenditure	Rs. 64.96	Rs. 64.96	
	3	Net Profit/(Loss)	Rs. 159.94	Rs. 159.94	
	4	Earnings Per Share	Rs. 3.20	Rs. 3.20	
	5	Total Assets	Rs. 1,338.05	Rs. 1,338.05	
	6	Total Liabilities	Rs. 106.07	Rs. 106.07	
	7	Net Worth	Rs. 1,231.98	Rs. 1,231.98	
	8	Any other financial item(s) (as felt appropriate by the management)	Rs. -	Rs. -	
II.	Audit Qualification (each audit qualification separately):				
	a. Details of Audit Qualification: As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary,				
	b. Type of Audit Qualification : Departure from IND AS 109 with respect to fair value.				
	c. Frequency of qualification: Whether appeared first time :				
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No				
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:				
	represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a				
	(ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial				
	(iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided				
III.	Signatories:				
	• CEO/Managing Director				
	• CFO				
	• Audit Committee Chairman				
	• Statutory Auditor				
	Place: Delhi				
	Date: 30.06.2021				



For SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

(PARTNER)
Sachin Singhal
M.No. 550213

UDIN NO. 21550213AAAAEY6994