

Raghunath International Limited

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

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

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

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

Date: 08th August, 2023

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P.J. Towers, Dalal Street,
Mumbai-400001

Scrip Code: 526813

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended on 30th June, 2023.

Dear Sir,

Pursuant to Regulation 30 and 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 Unaudited Financial Results of the Company for the quarter ended 30th June, 2023, duly reviewed and recommended by the Audit Committee, at its meeting held on 08th August, 2023.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 30th June, 2023, as required under Regulation of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:30 P.M and concluded at 05:40 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,
For Raghunath International Limited



(G.N. Choudhary)
DIN: 00012883
Director

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2023
Date of end of Financial year	31	03	2024
Date of board meeting when results were approved	8	08	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	07	2023
Start time of board meeting	03	30	P.M
End time of board meeting	05	40	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	1st Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

For Raghunath International Ltd.

Auth. Signatory/Directo

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, Uttar Pradesh - 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AS ON 30TH JUNE, 2023

S. No.	Particulars	Three Month Ended			(Rupees in Lakhs)
		30.06.2023	31.03.2023	30.06.2022	Financial Year Ended
		(Un-Audited)	(Audited)	(Un-Audited)	31.03.2023 (Audited)
I	Revenue from Operation	-	-	-	69,820
II	Other Income	7,200	16,418	16,376	63,781
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)	7,200	16,418	16,376	133,601
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	-	-	-	7,082
	Employee benefits expense	6,541	10,715	5,743	29,807
	Finance Costs	-	0,001	0,000	0,002
	Depreciation and amortisation expenses	0,134	0,134	0,134	0,536
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
	Other Expenses	6,011	93,985	10,822	110,799
	Total expenses (VI)	12,686	104,835	16,699	148,227
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(5,486)	(88,417)	(0,323)	(14,626)
VIII	(i) Exceptional items	-	-	-	-
	(ii) Prior Period Items before Tax	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	(5,486)	(88,417)	(0,323)	(14,626)
X	Tax expense:				
	(1) Current tax	-	15,078	(0,054)	(8,088)
	(2) Deferred Tax	1,371	(0,196)	-	(0,196)
	Profit/(Loss) for the period from continuing operations (IX-X)	(4,115)	(73,534)	(0,377)	(22,910)
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)	(4,115)	(73,534)	(0,377)	(22,910)
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)	(4,115)	(73,534)	(0,377)	(22,910)
	Earnings per equity shares (for continuing operation)				
XVIII	(1) Basic	(0,082)	(1,471)	(0,008)	(0,458)
	(2) Diluted				
	Earnings per equity shares (for discontinued operation)				
XIX	(1) Basic (as per balance sheet)	-	-	-	-
	(2) Diluted (as per balance sheet)	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)				
XX	(1) Basic	(0,082)	(1,471)	(0,008)	(0,458)
	(2) Diluted				

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

For Raghunath International Ltd.

Auth. Signatory/Director

PART II					
S. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(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
Three Months ended as on 30.06.2023					
	Particulars				
B	INVESTOR COMPLAINTS	Nil			
	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				

Notes :

- The above Unaudited Standalone Financial results for the quarter ended 30.06.2023 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 08th August, 2023.
- Segment wise details of Revenue, Results, and Capital Employed are given in the Annexure.
- Previous year's figures have been regrouped/re-classified, wherever necessary.
- 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 Unaudited Financial Results including figures for the Quarter ended as on 30.06.2023 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2023 and accordingly results for the quarter ended June 30th, 2023 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.

For Raghunath International Limited

For Raghunath International Ltd.

G.N Choudhary
Director

Date: 08th August, 2023
Place: Delhi

Auth. Sign. DIN 00012883

RAGHUNATH INTERNATIONAL LIMITED

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

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 30.06.2023 (Unaudited)	Three Months ended 31.03.2023 (Audited)	Three Months ended 30.06.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
1	Segment Revenue				
	a. Pan Masala	-	-	-	-
	b. Trading / Agency Business	-	-	-	-
	c. Real Estate Development	7.144	8.938	10.379	107.231
	d. Other unallocable Income	0.056	7.481	5.997	26.371
	Total	7.200	16.419	16.376	133.602
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	7.200	16.419	16.376	133.602
2	Segment Results				
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-
	a. Pan Masala	-	-	-	-
	b. Trading / Agency Business	-	-	-	-
	c. Real Estate Development	7.144	8.937	10.379	100.148
	d. Other unallocable Income	(12.630)	(97.352)	(10.702)	(114.771)
	Total	(5.486)	(88.415)	(0.323)	(14.623)
	Interest	-	(0.001)	-	(0.002)
	Exceptional Items/Extraordinary Item	-	-	-	-
	Other un-allocable Expenditure	-	-	-	-
	(Net off un-allocable Expenses)	-	-	-	-
	Total Profit before Tax	(5.486)	(88.417)	(0.323)	(14.625)
3	Capital Employed (Segment Assets - Segment Liabilities)				
	a. Pan Masala	39.096	338.710	408.026	338.710
	b. Trading / Agency Business	-	-	-	-
	c. Real Estate Development	133.854	142.165	170.350	142.165
	d. Other un-allocable Capital Employed	766.855	463.048	388.177	463.048
	Total	939.805	943.923	966.553	943.923

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 Limited
Director
DIN: 00012883

Date: 08th August, 2023
Place: Delhi

Auth. Signatory/Directo

Kumar Piyush & Co.

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly financial results and year to date results of Unaudited Standalone Financial Results of the Raghunath International Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Raghunath International Limited

We have reviewed the accompanying statement of unaudited financial results of RAGHUNATH INTERNATIONAL LIMITED for the period ended 30th June, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

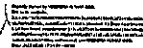
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and three months unaudited Standalone Balance sheet as at June 30th 2023 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable

For Kumar Piyush & Co.
(Chartered Accountants)
(Firm Registration No. 005120N)

VIRENDRA
KUMAR GOEL



(Virendra Kumar Goel)

Partner

Membership Number: 083705

UDIN: 23083705BGYYVI6386

Place of Signature: Delhi

Date: 08/08/2023

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2023
Date of end of Financial year	31	03	2024
Date of board meeting when results were approved	8	08	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	07	2023
Start time of board meeting	03	30	P.M
End time of board meeting	05	40	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	1st Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

 **Raghunath International Ltd.**


Auth. Signatory/Directo

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PART I


STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AS ON 30TH JUNE, 2023

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023 (Un-Audited)	31.03.2023 (Audited)	30.06.2022 (Un-Audited)	31.03.2023 (Audited)
I	Revenue From Operation	-	-	-	69.820
II	Other Income	7.200	16.418	16.376	63.781
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)	7.200	16.418	16.376	133.601
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	-	-	-	7.083
	Employee benefits expense	6.541	10.715	5.743	29.807
	Finance Costs	-	0.001	0.000	0.002
	Depreciation and amortisation expense	0.134	0.134	0.134	0.536
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
	Other Expenses	6.011	93.985	10.822	110.799
	Total expenses (VI)	12.686	104.835	16.699	148.227
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(5.486)	(88.417)	(0.323)	(14.626)
VIII	(i) exceptional items	-	-	-	-
	(ii) Prior Period Items before Tax	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	(5.486)	(88.417)	(0.323)	(14.626)
X	Tax expense:	-	-	-	-
	(1) Current tax	-	15.078	(0.054)	(8.088)
	(2) Deferred Tax	1.371	(0.196)	-	(0.196)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(4.115)	(73.535)	(0.377)	(22.910)
XII	Profit/(Loss) from Discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-
XIV	Share of Profit/(Loss) of associate	1.835	12.029	1.798	19.071
	Net Profit/(Loss) after Taxes, Minority interest and shares of Profit/(Loss)	(2.280)	(61.506)	1.421	(3.839)
XV	Profit/(Loss) for the period (XI+XIV)	(2.280)	(61.506)	1.421	(3.839)
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)	(2.280)	(61.506)	1.421	(3.839)
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-
	(1) Basic	-	-	-	-
	(2) Diluted	(0.046)	(1.230)	0.028	(0.077)
XIX	Earnings per equity shares (for discontinued operation)	-	-	-	-
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	-	-	-	-
	(1) Basic	-	-	-	-
	(2) Diluted	(0.046)	(1.230)	0.028	(0.077)

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

 Raghunath International Ltd.

 Signatory/Director

PART II					
Sr. No.	Particulars				Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(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
B	Particulars	Three Months ended 30.06.2023			
	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 quarterly Unaudited Consolidated Financial results for the quarter ended 30th June, 2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th August, 2023.					
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 section133 of the Companies Act, 2013 read with the relevant rules issued thereunder, from April 01, 2017 and accordingly, these unaudited Financial Results including figures for the Quarter ended 30.06.2023 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.					
5 This statement has been prepared in accordance with the Companies(Indian Accounting Standards)Rules,2015(Ind AS), Prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2023 and accordingly results for the quarter ended June, 30th 2023 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 affairs.					
Date: 08th August, 2023 Place: Delhi					
For Raghunath International Limited					
For Raghunath International Ltd.					
G.N Choudhary Director DIN: 00012883					
Auth. Signatory & Director					

RAGHUNATH INTERNATIONAL LIMITED

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

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

(Rupees in Lakhs)

Particulars	Three Months ended 30.06.2023 (Unaudited)	Three Months ended 31.03.2023 (Audited)	Three Months ended 30.06.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
1. Segment Revenue				
a. Pan Masala	-	-	-	-
b. Trading / Agency Business	-	-	-	-
c. Real Estate Development	7.144	8.938	10.379	107.231
d. Other unallocable Income	0.056	7.481	5.997	26.371
Total	7.200	16.419	16.376	133.602
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from Operations	7.200	16.419	16.376	133.602
2. Segment Results				
Profit/(Loss) before tax, extraordinary items and interest from segment				-
a. Pan Masala	-	-	-	-
b. Trading / Agency Business	-	-	-	-
c. Real Estate Development	7.144	8.937	10.379	100.148
d. Other unallocable Income	(12.630)	(97.352)	(10.702)	(114.771)
Total	(5.486)	(88.415)	(0.323)	(14.623)
Interest	(0.000)	(0.001)	(0.000)	(0.002)
Exceptional Items/Extraordinary Item	-	-	-	-
Other un-allocable Expenditure	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-
Total Profit before Tax	(5.486)	(88.417)	(0.323)	(14.625)
Add : Profit/(Loss) of Associates	1.835	12.029	1.798	19.072
Total Consolidated Profit before Tax	(3.651)	76.388	1.475	4.447
3. Capital Employed (Segment Assets-Segment Liabilities)				
a. Pan Masala	39.096	338.710	408.026	338.710
b. Trading / Agency Business	-	-	-	-
c. Real Estate Development	133.854	142.165	170.352	142.165
d. Other un-allocable Capital Employed	1,176.200	870.560	778.950	870.560
Total	1,349.150	1,351.435	1,357.328	1,351.435

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

Date: 08th August, 2023

Place: Delhi

Auth. Signatory/Directo

Kumar Piyush & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited quarterly financial results and year to date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS
RAGHUNATH INTERNATIONAL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Financial Results of RAGHUNATH INTERNATIONAL LIMITED ("the Parent") and its associates (the Parent and its associates together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th June, 2023 and the year to date results for the period from 01/04/2023 to 30/06/2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34/ AS 25"), mandated under Section 133 of the Companies Act, 2013, read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the results of the followings entities:

Name of the Entity	Relationship
Raghunath Builders Private Limited	Associate

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com

Kumar Piyush & Co.

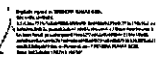
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not audit the financial statements of one (1) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net loss of **Rs. 0.02 Crore** as on 30th June, 2023. These financial results have been furnished to us by the management and our opinion on the Consolidated Unaudited Interim Financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates are based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results includes the financial results of 1(One) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of **Rs.18.64 Crore** as at 30th June, 2023; as well as total revenue of **Rs Nil** for the quarter ended 30th, June 2023 and **Rs. Nil** for the period ended 30th June, 2023 (year to date). These interim financial statements and other financial information have not been audited by the auditors, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on such report provided to us.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly unaudited Consolidated Balance sheet as at 30th June, 2023 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable."

For Kumar Piyush & Co.
(Chartered Accountants)
(Firm Registration No. 005120N)

VIRENDRA
KUMAR GOEL



(Virendra Kumar Goel)

Partner

Membership Number: 083705

UDIN: 23083705BGYYVJ1536

Place: Delhi

Date: 08/08/2023

C-5, Lajpat Nagar-III, New Delhi-110 024

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