

Raghunath International Limited

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 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.raghunathintlited.in, E-mail: rgc.secretarial@rediffmail.com,

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

Date: 12.11.2021

Scrip Code: 526813

Dear Sir,

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the half year ended 30th September, 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 Unaudited Financial Results of the Company for the half year ended 30th September, 2021, duly reviewed and recommended by the Audit Committee, at its meeting held today.

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 half year ended 30th September, 2021, as required under Regulation 33 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.


(G.N. Choudhary) Director

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	2021
Date of end of Financial year	31	03	2022
Date of board meeting when results were approved	12	11	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25	08	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd 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

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PART I

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	132.630	28.600	-	132.630	85.120	149.750
II	Other Income	4.706	15.164	27.050	31.756	25.142	61.573
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)	137.336	43.764	27.050	164.386	110.262	211.323
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	15.530	3.648	-	15.530	13.271	20.768
	Employee benefits expense	5.742	5.742	5.743	11.485	10.529	23.036
	Finance Costs	0.002	0.007	0.000	0.002	0.008	0.009
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.268	0.268	0.536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	8.723	12.901	4.288	13.011	14.105	20.606
	Total expenses (VI)	30.132	22.434	10.165	40.297	38.182	64.955
VII	Profit/(Loss) before exceptional items and tax (V-VI)	107.204	21.330	16.885	124.089	72.080	146.368
VIII	(i) Exceptional items	(0.146)	-	-	(0.146)	-	(0.224)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	107.058	21.330	16.885	123.943	72.080	146.144
X	Tax expense:						
	(1) Current tax	(29.339)	(3.349)	(3.523)	(32.862)	(15.186)	(35.017)
	(2) Deferred Tax	-	(0.935)	-	-	-	(0.322)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	77.719	17.046	13.362	91.081	56.894	110.805
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)	77.719	17.046	13.362	91.081	56.894	110.805
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)	77.719	17.046	13.362	91.081	56.894	110.805
	Earnings per equity shares (for continuing operation)						
	(1) Basic						
XVIII	(2) Diluted	1.554	0.341	0.267	1.822	1.138	2.216
	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	1.554	0.341	0.267	1.822	1.138	2.216

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

For Raghunath International Ltd.

Auth. Signatory/Directo

PART II


S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
		30.09.2021	30.09.2021	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)			(Un-Audited)		(Audited)
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	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	NIL
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
b)	Non encumbered						
	- Nos. of Equity Shares	2060769	2060769	2060769	2060769	2060769	2060769
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	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	41.21

	Particulars	Three Months ended as on 30.09.2021	
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 :

- The above Unaudited Standalone results for the quarter and half year ended 30.09.2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November, 2021.
- 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 and half year ended as on 30.09.2021 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, 2018 and accordingly results for the quarter and half year ended September 30th, 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.

For Raghunath International Ltd.
For Raghunath International Limited

Auth. Signatory / 
Director
DIN 00012883

Date: 12th November, 2021
Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 30.09.2021 (Unaudited)	Three Months ended 30.09.2020 (Unaudited)	Three Months ended 30.06.2021 (Unaudited)	Six Months ended 30.09.2021 (Unaudited)	Six Months ended 30.09.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	143.637	53.702	12.342	155.979	110.222	201.504
	d. Other unallocable Income	(6.302)	(9.938)	14.708	8.406	0.040	9.820
	Total	137.335	43.764	27.050	164.385	110.262	211.324
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	137.335	43.764	27.050	164.385	110.262	211.324
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest fr	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	128.106	40.076	12.342	140.448	96.951	180.736
	d. Other unallocable Income	(20.901)	(24.863)	4.543	(16.358)	(24.863)	(34.359)
	Total	107.205	15.213	16.885	124.090	72.088	146.377
	Interset	(0.001)	-	0	(0.001)	(0.008)	(0.009)
	Exceptional Items/Extraordinary Item	(0.145)	-	-	(0.145)	-	(0.224)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	6.125	-	-	-	-
	Total Profit before Tax	107.058	21.330	16.885	123.943	72.080	146.144
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	373.571	374.032	372.543	373.571	374.032	374.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	216.423	190.588	219.081	216.423	190.588	221.050
	d. Other un-allocable Capital Employed	362.755	243.137	283.406	362.755	243.137	265.797
	Total	952.749	807.757	875.030	952.749	807.757	861.668

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 indentifiable 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 Ltd.
For Raghunath International Limited

Date: 12th November, 2021

Place: Delhi

Auth. Signatory Director

Director

DIN: 00012883

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

(Rupees in Lakhs)		
PARTICULARS	As At 30.09.2021 (Rs.) Unaudited	As At 31.03.2021 (Rs.) Audited
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	4.692	4.960
(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	73.748	33.841
(e) Deferred Tax Assets	11.613	11.613
(f) Other Non-Current Assests	715.737	622.664
(2) Current Assets		
(a) Inventories	122.495	138.025
(b) Financial Assests		
(i) Trade Receivables	55.279	48.375
(ii) Cash and cash equivalents	3.260	6.057
(iii) Other Bank Balances	19.575	19.591
(c) Current Income Tax	1.343	3.907
(d) Other Current Assests	-	-
TOTAL	1,086.449	967.740
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	452.729	361.648
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	18.947	18.947
(b) Other Non -Current Tax Liabilities	52.837	52.837
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	0.933	0.759
(b) Other Current Liabilities	27.760	33.235
(c) Other Current Tax Liabilities	33.223	0.294
TOTAL	1,086.449	967.740

For Raghunath International Ltd.
For Raghunath International Limited

Auth. Signatory  Director
G.N. Choudhary

Director

DIN: 00012883

Date: 12th November, 2021

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

S.No.	PARTICULARS	30.09.2021 (Rs.)	31.03.2021 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit after Tax and Extraordinary Items	91.081	110.805
	Adjustments for:	-	-
	Depreciation	0.268	0.536
	Transfer to General Reserve	-	-
	Profit on Sale Fixed Assets	-	(0.023)
	Deferred Tax Provision	(32.860)	(35.340)
	Operating Profit Before Working Capital Changes	58.489	75.978
	Adjustments for:	-	-
	Trade and Other Receivables	(137.321)	(169.343)
	Inventories	15.530	20.768
	Trade Payments	27.628	37.685
	Cash Generated from Operations	(35.674)	(34.912)
	Interest Paid	-	-
	Direct Taxes Paid	32.862	35.340
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2.814)	0.428
	Net Cash from Operating Activities	(2.814)	0.428
B.	CASH FROM INVESTING ACTIVITIES	-	-
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	0.140
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	Net Cash from Investing Activities	-	0.140
C.	CASH FLOW FROM FINANCING ACTIVITIES	-	-
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	Net Cash from Financing Activities	-	-
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(2.814)	0.568
	Cash and Cash Equivalents at the beginning of the year	25.649	25.081
	Cash and Cash Equivalents at the end of the year	22.835	25.649

As per our report of even date attached.

For Raghunath International Limited
For Raghunath International Ltd.

Date: 12th November, 2021

Place: Delhi

G.N. Choudhary
Auth. Signatory/Director

DIN: 00012883

Limited Review Report on Quarterly and Half Yearly 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 September, 2021. 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 (other than subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Half Yearly unaudited Standalone Balance sheet as at September 30th, 2021 and March 31st, 2021 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



Place of signature: Delhi
Date: 12/11/2021

For Saria Gupta & Co.
Firm Registration No. 00316N
Chartered Accountants

Sachin Singhal
Partner
Membership NO. 550213
UDIN:21550213AAAHN6170

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2021
Date of end of Financial year	31	03	2022
Date of board meeting when results were approved	12	11	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25	08	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

For Raghunath International Ltd.


Auth. Signatory/Directo

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
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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)	137.336	43.764	27.050	164.386	110.262	211.323
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	15.530	3.648	-	15.530	13.271	20.768
	Employee benefits expense	5.742	5.742	5.743	11.485	10.529	23.036
	Finance Costs	0.002	0.007	0.000	0.002	0.008	0.009
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.268	0.268	0.536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	8.723	12.901	4.288	13.011	14.105	20.606
	Total expenses (VI)	30.132	22.434	10.165	40.297	38.182	64.955
VII	Profit/(Loss) before exceptional items and tax (V-VI)	107.204	21.330	16.885	124.089	72.080	146.368
VIII	(i) Exceptional items	(0.146)	-	-	(0.146)	-	(0.224)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	107.058	21.330	16.885	123.943	72.080	146.144
X	Tax expense:						
	(1) Current tax	(29.339)	(3.349)	(3.523)	(32.862)	(15.186)	(35.017)
	(2) Deferred Tax	-	(0.935)	-	-	-	(0.322)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	77.719	17.046	13.362	91.081	56.894	110.805
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations (After Tax) (XII-XIII)	-	-	-	-	-	-
	Shares in Profit/Loss of associates	(0.453)	16.963	3.328	2.875	20.160	49.140
XV	Profit/(Loss) for the period (XI+XIV)	77.266	34.009	16.690	93.956	77.054	159.945
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)	77.266	34.009	16.690	93.956	77.054	159.945
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	1.545	0.680	0.334	1.879	1.541	3.199
	(2) Diluted	-	-	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)						
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic	1.545	0.680	0.334	1.879	1.541	3.199
	(2) Diluted	-	-	-	-	-	-

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

For Raghunath International Ltd.

Auth. Signatory/Directo

PART II							
S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
		30.09.2021	30.09.2021	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)			(Un-Audited)		(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	

- Notes :
- 1 The above Unaudited Consolidated results for the quarter and half year ended 30.09.2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November, 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 unaudited Financial Results including figures for the Quarter and half year ended as on 30.09.2021 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, 2018 and accordingly results for the quarter and half year ended September 30th, 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.

For Raghunath International Ltd.

For Raghunath International Limited

Date: 12th November, 2021
Place: Delhi

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

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 30.09.2021 (Unaudited)	Three Months ended 30.09.2020 (Unaudited)	Three Months ended 30.06.2021 (Unaudited)	Six Months ended 30.09.2021 (Unaudited)	Six Months ended 30.09.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	143.637	53.702	12.342	155.979	110.222	201.504
	d. Other unallocable Income	(6.302)	(9.938)	14.708	8.406	0.040	9.820
	Total	137.335	43.764	27.050	164.385	110.262	211.324
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	137.335	43.764	27.050	164.385	110.262	211.324
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest fr	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	128.106	40.076	12.342	140.448	96.951	180.736
	d. Other unallocable Income	(20.901)	(24.863)	4.543	(16.358)	(24.863)	(34.359)
	Total	107.205	15.213	16.885	124.090	72.088	146.377
	Inter-set	(0.001)	-	0	(0.001)	(0.008)	(0.009)
	Exceptional Items/Extraordinary Item	(0.145)	-	-	(0.145)	-	(0.224)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	6.125	-	-	-	-
	Total Profit before Tax	107.058	21.330	16.885	123.943	72.080	146.144
	Add: (Profit/Loss of Associates)	(0.453)	16.963	3.328	2.875	20.160	49.140
	Total Consolidated Profit before Tax	106.605	38.293	20.213	126.818	92.240	195.284
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	373.571	374.032	372.543	373.571	374.032	374.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	216.423	190.588	219.081	216.423	190.588	221.050
	d. Other un-allocable Capital Employed	735.941	579.419	657.044	735.941	579.419	636.107
	Total	1,325.935	1,144.039	1,248.668	1,325.935	1,144.039	1,231.978

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 Ltd.

Date: 12th November, 2021

Place: Delhi

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,

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

(Rupees in Lakhs)		
	As At	As At
PARTICULARS	30.09.2021	31.03.2021
	(Rs.)	(Rs.)
	Unaudited	Audited
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	4.692	4.960
(ii) Intangible Assets	1.757	1.757
(b) Non - Current Investments	449.646	446.770
(c) Financial Assests		
(i) Non-Current Investments	0.450	0.450
(ii) Other Financial Asests	0.040	0.040
(d) Advance Income Tax	73.749	33.841
(e) Deferred Tax Assets	11.613	11.613
(f) Other Non-Current Assests	715.737	622.664
(2) Current Assets		
(a) Inventories	122.495	138.025
(b) Financial Assests		
(i) Trade Receivables	55.279	48.375
(ii) Cash and cash equivalents	3.260	6.057
(iii) Other Bank Balances	19.575	19.591
(c) Current Income Tax	1.343	3.907
(d) Other Current Assests	-	-
TOTAL	1,459.636	1,338.050
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	825.916	731.958
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	18.947	18.947
(b) Other Non -Current Tax Liabilities	52.837	52.837
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	0.933	0.759
(b) Other Current Liabilities	27.760	33.235
(c) Other Current Tax Liabilities	33.223	0.294
TOTAL	1,459.636	1,338.050

For Raghunath International Ltd.
For Raghunath International Limited

Auth. Signatory/Director

G.N. Choudhary

Director

DIN: 00012883

Date: 12th November, 2021

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

S.No.	PARTICULARS	30.09.2021 (Rs.)	31.03.2021 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit after Tax and Extraordinary Items	93.957	159.944
	Adjustments for :	-	-
	Depreciation	0.268	0.536
	Transfer to General Reserve	-	-
	Profit on Sale Fixed Assets	-	(0.023)
	Deferred Tax Provision	(32.860)	(35.340)
	Operating Profit Before Working Capital Changes	61.364	125.118
	Adjustments for:	-	-
	Trade and Other Receivables	(140.197)	(218.482)
	Inventories	15.530	20.768
	Trade Payments	27.628	37.685
	Cash Generated from Operations	(35.675)	(34.912)
	Interest Paid	-	-
	Direct Taxes Paid	32.862	35.340
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2.814)	0.428
	Net Cash from Operating Activities	(2.814)	0.428
B.	CASH FROM INVESTING ACTIVITIES	-	-
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	0.140
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	Net Cash from Investing Activities	-	0.140
C.	CASH FLOW FROM FINANCING ACTIVITIES	-	-
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	Net Cash from Financing Activities	-	-
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(2.814)	0.568
	Cash and Cash Equivalents at the beginning of the year	25.649	25.081
	Cash and Cash Equivalents at the end of the year	22.835	25.649

As per our report of even date attached.

For Raghunath International Limited
For Raghunath International Ltd.

Date: 12th November, 2021

Place: Delhi

G.N. Choudhary
Auth. Signatory/Director

DIN: 00012883

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial 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 30 September 2021 and half yearly for the period from 01/04/2021 to 30/09/2021 ("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"), prescribed under Section 133 of the Companies Act, 2013, 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

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.

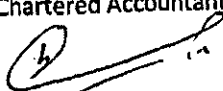
6.The Consolidated Unaudited Interim Financial Results also Includes the Group's share of net profit (Including other comprehensive Income) of Rs 2,87,587.86 for the quarterly and half year ended on 30th September 2021 as considered in the Interim Financial Results, in respect of one associates whose financial results have not been reviewed by their auditor. These financial results are unaudited and 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 their auditors, whose financial results reflect total assets of Rs.17,36,93,482.65 as at 30 September, 2021, total revenue is nil for the quarter and six months ended 30 September, 2021 respectively, total profit after tax of Rs.8,64,146.23 for the quarter and six months ended 30 September, 2021 respectively, total comprehensive income of Rs. 8,64,146.23 for the quarter and six months ended 30 September, 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.

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 (other than subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Half Yearly unaudited Consolidated Balance sheet as at September 30th, 2021 and March 31st, 2021 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."

Place of signature: Delhi
Date: 12/11/2021



For Saria Gupta & Co.
Firm Registration No. 00316N
Chartered Accountants

Sachin Singhal
Partner
Membership NO. 550213
UDIN:21550213AAAAHO7591