

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: 10th November, 2022

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

Scrip Code: 526813

Sub: Revised Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30th September, 2022.

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 revised Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2022, duly reviewed and recommended by the Audit Committee, at its meeting held on 08th November, 2022.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the revised Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2022, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:30 p.m. and concluded at 05:10 p.m.

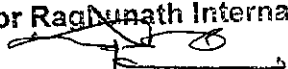
Kindly take the above on record and acknowledge receipt.

Thanking You,


Yours faithfully,

For Raghunath International Limited

For Raghunath International Ltd.


(G.N. Choudhary) Auth. Signatory/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	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	8	11	2022
Start time of board meeting	03	30	P.M.
End time of board meeting	05	10	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	10	2022
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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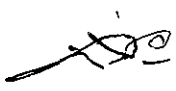
PART I

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	-	132.630	-	-	132.630	148.630
II	Other Income	16.709	4.706	16.376	33.085	31.756	62.275
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)	16.709	137.336	16.376	33.085	164.386	210.905
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	-	-	15.530	17.335
	Employee benefits expense	6.808	5.742	5.743	12.551	11.485	23.992
	Finance Costs	0.001	0.002	-	0.001	0.002	0.002
	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	2.687	8.723	10.822	13.509	13.011	25.285
	Total expenses (VI)	9.630	30.132	16.699	26.329	40.297	67.150
VII	Profit/(Loss) before exceptional items and tax (V-VI)	7.079	107.204	(0.323)	6.756	124.089	143.755
VIII	(i) Exceptional items	-	(0.146)	-	-	(0.146)	(0.146)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	7.079	107.058	(0.323)	6.756	123.943	143.609
X	Tax expense:						
	(1) Current tax	(6.351)	(29.339)	(0.054)	(6.405)	(32.862)	(38.446)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	0.728	77.719	(0.377)	0.351	91.081	105.163
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)	0.728	77.719	(0.377)	0.351	91.081	105.163
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)	0.728	77.719	(0.377)	0.351	91.081	105.163
	Earnings per equity shares (for continuing operation)						
	(1) Basic	-	-	-	-	-	-
XVIII	(2) Diluted	0.015	1.554	(0.008)	0.007	1.822	2.103
	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	0.015	1.554	(0.008)	0.007	1.822	2.103

**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			Six Month ended		Financial Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(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 30.09.2022					
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 30.09.2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th November, 2022.
- 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 30.09.2022 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, 2022 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: 08th November, 2022
Place: Delhi

For Raghunath International Limited.
For Raghunath International Ltd.

G.N Choudhary
Director
Auth. Signatory
DIN-00012883

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 30.09.2022 (Unaudited)	Three Months ended 30.09.2021 (Unaudited)	Three Months ended 30.06.2022 (Unaudited)	Six Months ended 30.09.2022 (Unaudited)	Six Months ended 30.09.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	10.470	143.637	10.379	20.849	155.979	193.714
	d. Other unallocable Income	6.239	(6.302)	5.997	12.236	8.406	17.191
	Total	16.709	137.335	16.376	33.085	164.385	210.905
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	16.709	137.335	16.376	33.085	164.385	210.905
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	10.470	128.106	10.379	20.849	140.448	176.379
	d. Other unallocable Income	3.390	(20.901)	(10.702)	(14.092)	(16.358)	(32.622)
	Total	7.080	107.205	0.323	6.757	124.090	143.757
	Inter-set	(0.001)	(0.001)	(0.000)	(0.001)	(0.001)	(0.002)
	Exceptional Items/Extraordinary Item	-	(0.145)	-	-	(0.145)	(0.146)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	7.079	107.058	(0.323)	6.756	123.943	143.609
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	406.082	373.571	408.026	406.082	373.571	412.026
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	158.869	216.423	170.350	158.869	216.423	174.332
	d. Other un-allocable Capital Employed	402.231	362.755	388.177	402.231	362.755	380.473
	Total	967.182	952.749	966.553	967.182	952.749	966.831

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

Date: 08th November, 2022

Place: Delhi

Rag. Internat. Ltd.

G.N Choudhary

Director

DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

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

(Rupees in Lakhs)		
PARTICULARS	As At 30.09.2022 (Rs.) Unaudited	As At 31.03.2022 (Rs.) Audited
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	4.155	4.423
(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	326.438	299.301
(d) Advance Income Tax	38.829	75.210
(e) Deferred Tax Assets	11.613	11.613
(f) Other Non-Current Assests	429.232	435.176
(2) Current Assets		
(a) Inventories	120.690	120.690
(b) Financial Assests		
(i) Trade Receivables	52.529	52.992
(ii) Cash and cash equivalents	3.792	4.058
(iii) Other Bank Balances	19.575	19.575
(c) Current Income Tax	0.993	4.987
(d) Other Current Assests		-
TOTAL	1,086.513	1,106.692
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	467.162	466.811
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	19.969	19.969
(b) Other Non -Current Tax Liabilities	55.385	16.885
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	-	0.156
(b) Other Current Liabilities	42.533	27.994
(c) Other Current Tax Liabilities	1.444	74.857
TOTAL	1,086.513	1,106.692

For Raghunath International Limited
For Raghunath International Ltd.

Date: 08th November, 2022

Place: Delhi

G.N. Choudhary

Auth. Signatory/Director

DIN: 00012883

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, 2022

S.No.	PARTICULARS	30.09.2022 (Rs.)	31.03.2022 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit before Tax and Extraordinary Items</i>	0.351	105.163
	<i>Adjustments for :</i>		
	Depreciation	0.268	0.536
	Transfer to General Reserve	-	-
	Profit on Sale Fixed Assets	-	-
	Deferred Tax Provision	(6.405)	(38.445)
	<i>Operating Profit Before Working Capital Changes</i>	(5.786)	67.254
	<i>Adjustments for:</i>		
	Trade and Other Receivables	19.645	(158.838)
	Inventories	-	17.334
	Trade Payments	(20.530)	33.788
	<i>Cash Generated from Operations</i>	(6.671)	(40.462)
	Interest Paid	-	-
	Direct Taxes Paid	6.405	38.446
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(0.266)	(2.016)
	<i>Net Cash from Operating Activities</i>	(0.266)	(2.016)
B.	CASH FROM INVESTING ACTIVITIES		
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	<i>Net Cash from Investing Activities</i>	-	-
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	-	-
	<i>Net Cash from Financing Activities</i>	-	-
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(0.266)	(2.016)
	Cash and Cash Equivalents at the beginning of the year	23.632	25.649
	Cash and Cash Equivalents at the end of the year	23.366	23.633

As per our report of even date attached.

For Raghunath International Limited

For Raghunath International Ltd.

Date: 08th November, 2022

Place: Delhi

G.N. Choudhary

Auth. Signature/Directo
DIN: 00012883

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 September, 2022. 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 Six months unaudited Standalone Balance sheet as at 30th September, 2022 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

Digitally signed by VIRENDRA KUMAR GOEL
DN: cn=VIRENDRA KUMAR GOEL, o=Kumar Piyush & Co., ou=Kumar Piyush & Co., email=virendradel@gmail.com, c=IN
Date: 2022.09.11 10:00:00 +05'30'

(Virendra Kumar Goel)
Partner
Membership Number : 083705
UDIN : 22083705BCNRTD8701
Place of Signature : Delhi
Date : 08/11/2022

C-5, LGF, Lajpat Nagar-III, New Delhi-110 024
Tel.: 011-29830208, 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	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	8	11	2022
Start time of board meeting	03	30	P.M.
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Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	10	2022
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/Director

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PART I

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Six Month ended		Financial Year Ended
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IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	16.709	137.336	16.376	33.085	164.386	210.905
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	-	-	15.530	17.335
	Employee benefits expense	6.808	5.742	5.743	12.551	11.485	23.992
	Finance Costs	0.001	0.002	-	0.001	0.002	0.002
	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	2.687	8.723	10.822	13.509	13.011	25.285
	Total expenses (VI)	9.630	30.132	16.699	26.329	40.297	67.150
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	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	7.079	107.058	(0.323)	6.756	123.943	143.609
X	Tax expense:	-	-	-	-	-	-
	(1) Current tax	(6.351)	(29.339)	(0.054)	(6.405)	(32.862)	(38.446)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	0.728	77.719	(0.377)	0.351	91.081	105.163
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	2.460	(0.453)	1.798	4.258	2.875	18.758
XV	Profit/(Loss) for the period (XI+XIV)	3.188	77.266	1.421	4.609	93.956	123.921
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)	3.188	77.266	1.421	4.609	93.956	123.921
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic						
	(2) Diluted	0.064	1.545	0.028	0.092	1.879	2.478
	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						
	(2) Diluted	0.064	1.545	0.028	0.092	1.879	2.478

**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			Six Month ended		Financial Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(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 30.09.2022
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 Consolidated results for the quarter and half year ended 30.09.2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th November, 2022.
- 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 30.09.2022 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, 2022 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 November, 2022
Place: Delhi

For Raghunath International Limited
For Raghunath International Limited
G.N Choudhary
Auth. 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.in, 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 30.09.2022 (Unaudited)	Three Months ended 30.09.2021 (Unaudited)	Three Months ended 30.06.2022 (Unaudited)	Six Months ended 30.09.2022 (Unaudited)	Six Months ended 30.09.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	10.470	143.637	10.379	20.849	155.979	193.714
	d. Other unallocable Income	6.239	(6.302)	5.997	12.236	8.406	17.191
	Total	16.709	137.335	16.376	33.085	164.385	210.905
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	16.709	137.335	16.376	33.085	164.385	210.905
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	10.470	128.106	10.379	20.849	140.448	176.379
	d. Other unallocable Income	3.393	(20.901)	(10.702)	(14.092)	(16.358)	(32.622)
	Total	7.080	107.205	0.323	6.757	124.090	143.757
	Interest	(0.001)	(0.001)	(0.000)	(0.001)	(0.001)	(0.002)
	Exceptional Items/Extraordinary Item	-	(0.145)	-	-	(0.145)	(0.146)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	7.079	107.058	(0.323)	6.756	123.943	143.609
	Add: (Profit/Loss of Associates)	2.460	(0.453)	1.798	4.258	2.875	18.758
	Total Consolidated Profit before Tax	9.539	106.605	1.475	11.014	126.818	162.367
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	406.082	373.571	408.026	406.082	373.571	412.026
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	158.869	216.423	170.345	158.869	216.423	174.332
	d. Other un-allocable Capital Employed	402.231	735.941	778.950	402.231	735.941	769.542
	Total	967.182	1,325.935	1,357.321	967.182	1,325.935	1,355.900

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

Date: 08th November, 2022

Place: Delhi

G.N Choudhary

Director,

DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SCM 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	As At 30.09.2022 (Rs.) Unaudited	As At 31.03.2022 (Rs.) Audited
II. ASSETS		
<i>(1) Non-Current Assets</i>		
(a) (i) Property, Plant and Equipment	4.155	4.423
(ii) Intangible Assets	1.757	1.757
(b) Non - Current Investments	469.786	465.528
(c) Financial Assests		
(i) Non-Current Investments	0.450	0.450
(ii) Other Financial Asests	326.438	299.301
(d) Advance Income Tax	38.829	75.210
(e) Deferred Tax Assets	11.613	11.613
(f) Other Non-Current Assests	429.232	435.176
<i>(2) Current Assets</i>		
(a) Inventories	120.690	120.690
(b) Financial Assests		
(i) Trade Receivables	52.529	52.992
(ii) Cash and cash equivalents	3.792	4.058
(iii) Other Bank Balances	19.575	19.575
(c) Current Income Tax	0.993	4.987
(d) Other Current Assests		-
TOTAL	1,479.839	1,495.760
II. EQUITY AND LIABILITIES		
<i>(1) Equity</i>		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	860.488	855.879
<i>(2) Liabilities</i>		
<i>Non-Current Liabilities</i>		
(a) Provisions	19.969	19.969
(b) Other Non -Current Tax Liabilities	55.385	91.338
<i>(3) Current Liabilities</i>		
(a) Financial Liabilities		
(i) Trade Payables	-	0.156
(b) Other Current Liabilities	42.533	27.994
(c) Other Current Tax Liabilities	1.444	0.404
TOTAL	1,479.839	1,495.760

Date: 08th November, 2022
Place: Delhi

For Raghunath International Limited
For Registrar of Companies

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

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, 2022

S.No.	PARTICULARS	30.09.2022	31.03.2022
		(Rs.)	(Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and Extraordinary Items	4.609	123.922
	Adjustments for :		
	Depreciation	0.268	0.536
	Transfer to General Reserve	-	-
	Profit on Sale Fixed Assets	-	-
	Deferred Tax Provision	(6.405)	(38.446)
	Operating Profit Before Working Capital Changes	(1.528)	86.012
	Adjustments for:		
	Trade and Other Receivables	15.388	(177.597)
	Inventories	-	17.335
	Trade Payments	(20.530)	33.788
	Cash Generated from Operations	(6.670)	(40.462)
	Interest Paid	-	-
	Direct Taxes Paid	6.405	38.446
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(0.265)	(2.016)
	Net Cash from Operating Activities	(0.266)	(2.016)
B.	CASH FROM INVESTING ACTIVITIES		
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	Net Cash from Investing Activities	-	-
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	(0.266)	(2.016)
	Cash and Cash Equivalents at the beginning of the year	23.632	25.649
	Cash and Cash Equivalents at the end of the year	23.366	23.633

As per our report of even date attached.

For Raghunath International Limited

For Raghunath International Ltd.

Date: 08th November, 2022

Place: Delhi

G.N. Choudhary
Auth. Signature
Director

DIN: 00012883

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 September, 2022 and the year to date results for the period from 01/04/2022 to 30/09/2022 ("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, LGF, Lajpat Nagar-III, New Delhi-110 024**_____

Tel.: 011 - 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 profit of **Rs. 4,25,794.44** as on 30th September, 2022. 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 their auditors, whose financial results reflect total assets of **Rs.18,10,43,574.01** as at 30th September, 2022, as well as total revenue of **Rs. 15,36,646.00** for the quarter ended 30th September, 2022 and **Rs. 32,38,403.00** for the period ended 30th September, 2022 (year to date). These interim financial statements and other financial information have been audited by other auditors whose report(s) has been furnished to us, 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 the report of such other auditors

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 Six months unaudited Consolidated Balance Sheet as at 30th September, 2022 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: 22083705BCNQAX6706
Place of Signature: Delhi
Date: 08/11/2022

_____**C-5, LGF, Lajpat Nagar-III, New Delhi-110 024**
Tel.: 011 - 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com