

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: 11.02.2022

Scrip Code: 526813

Dear Sir,

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and nine months ended on 31st December, 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 Quarter and nine months ended on 31st December, 2021 duly reviewed and recommended by the Audit Committee, at its meeting held today.

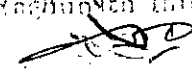
We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and nine months ended on 31st December, 2021 as required under Regulation 33 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,
For Raghunath International Limited

Raghunath International Limited


(G.N. Choudhary) **Managing 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	11	02	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	01	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	3rd 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~~ Raghunath International Ltd.
Auth. Signatory/Directo

RAGHUNATH INTERNATIONAL LIMITED

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

PART I

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	16.000	64.630	132.630	148.630	149.750	149.750
II	Other Income	19.479	11.960	4.706	51.235	37.102	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)	35.479	76.590	137.336	199.865	186.852	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	1.805	7.497	15.530	17.335	20.768	20.768
	Employee benefits expense	5.743	5.743	5.742	17.228	16.272	23.036
	Finance Costs	-	-	0.002	0.002	0.008	0.009
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.402	0.402	0.536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	2.876	2.375	8.723	15.887	16.480	20.606
	Total expenses (VI)	10.558	15.749	30.132	50.854	53.930	64.955
VII	Profit/(Loss) before exceptional items and tax (V-VI)	24.921	60.841	107.204	149.011	132.922	146.368
VIII	(i) Exceptional items	-	(0.200)	(0.146)	(0.146)	(0.200)	(0.224)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	24.921	60.642	107.058	148.865	132.722	146.144
X	Tax expense:	-	-	-	-	-	-
	(1) Current tax	(5.970)	(15.303)	(29.339)	(38.832)	(30.489)	(35.017)
	(2) Deferred Tax	-	-	-	-	-	(0.322)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	18.951	45.339	77.719	110.033	102.233	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)	18.951	45.339	77.719	110.033	102.233	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)	18.951	45.339	77.719	110.033	102.233	110.805
	Earnings per equity shares (for continuing operation)	-	-	-	-	-	-
	(1) Basic	-	-	-	-	-	-
XVIII	(2) Diluted	0.379	0.907	1.554	2.201	2.045	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	0.379	0.907	1.554	2.201	2.045	2.216

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

For Raghunath International Ltd.
Auth. Signatory/Directo

PART II

PART II							
S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	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 31.12.2021
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed of during the quarter	Nil
	Remaining unresolved at the end of the quarter	Nil


Notes :

- 1 The above Unaudited Standalone results for the quarter and Nine Months ended 31.12.2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th February, 2022.
- 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 Nine months ended as on 31.12.2021 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 Nine Months ended December 31st, 2021 have been prepared in accordance with Ind AS.However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

Date: 11th February, 2022
Place: Delhi

For Raghunath International Limited

For Raghunath International Ltd


G.N Choudhary
Director
DIN 00022882

Auth. Signatory/Directo

RAGHUNATH INTERNATIONAL LIMITED

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Website: raghunathintllimited.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 31.12.2021 (Unaudited)	Three Months ended 31.12.2020 (Unaudited)	Three Months ended 30.09.2021 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	26.729	76.590	143.637	182.708	186.812	201.504
	d. Other unallocable Income	8.751	-	(6.302)	17.157	0.040	9.820
	Total	35.480	76.590	137.335	199.865	186.852	211.324
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	35.480	76.590	137.335	199.865	186.852	211.324
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	24.926	69.093	128.106	165.374	166.044	180.736
	d. Other unallocable Income	0.003	(8.251)	(20.901)	(16.361)	(33.114)	(34.359)
	Total	24.923	60.842	107.205	149.013	132.930	146.377
	Inter-set	0.001	-	(0.001)	(0.002)	(0.008)	(0.009)
	Exceptional Items/Extraordinary Item	0.001	(0.200)	(0.145)	(0.146)	(0.200)	(0.224)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	24.921	60.642	107.058	148.865	132.722	146.144
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	374.071	373.821	373.571	374.071	373.821	374.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	216.892	226.926	216.423	216.892	226.926	221.050
	d. Other un-allocable Capital Employed	380.738	252.350	362.755	380.738	252.350	265.797
	Total	971.701	853.097	952.749	971.701	853.097	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 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

Auth. Signatory/Director
DIN: 00012883

Date: 11th February, 2022

Place: Delhi

Limited Review Report on Quarterly and Nine Months 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 31st December, 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.

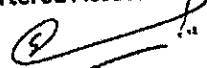
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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 Nine months unaudited Standalone Balance sheet as at December 31st, 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: 11/02/2022



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


Sachin Singhal
Partner
Membership NO. 550213
UDIN: 22550213ABJTXI2838

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	11	02	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	01	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	3rd 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

RAGHUNATH INTERNATIONAL LIMITED

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PART I

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	16,000	64,630	132,630	148,630	149,750	149,750
II	Other Income	19,479	11,960	4,706	51,235	37,102	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)	35,479	76,590	137,336	199,865	186,852	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	1,805	7,497	15,530	17,335	20,768	20,768
	Employee benefits expense	5,743	5,743	5,742	17,228	16,272	23,036
	Finance Costs	-	-	0,002	0,002	0,008	0,009
	Depreciation and amortisation expenses	0,134	0,134	0,134	0,402	0,402	0,536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	2,876	2,375	8,723	15,887	16,480	20,606
	Total expenses (VI)	10,558	15,749	30,132	50,854	53,930	64,955
VII	Profit/(Loss) before exceptional items and tax (V-VI)	24,921	60,841	107,204	149,011	132,922	146,368
VIII	(i) Exceptional items	-	(0,200)	(0,146)	(0,146)	(0,200)	(0,224)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	24,921	60,642	107,058	148,865	132,722	146,144
X	Tax expense:						
	(1) Current tax	(5,969)	(15,303)	(29,339)	(38,831)	(30,489)	(35,017)
	(2) Deferred Tax	-	-	-	-	-	(0,322)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	18,952	45,339	77,719	110,034	102,233	110,805
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
	Share in net Profit/Loss of associates	1,562	11,474	(0,453)	4,437	31,634	49,140
XV	Profit/(Loss) for the period (XI+XIV)	20,514	56,813	77,266	114,471	133,867	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)	20,514	56,813	77,266	114,471	133,867	159,945
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	0.410	1.136	1.545	2.289	2.677	3.199
	(2) Diluted						
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)						
	Earnings per equity shares (for discontinued and continuing operations)						
XX	(1) Basic	0.410	1.136	1.545	2.289	2.677	3.199
	(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			Nine Month ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	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 31.12.2021	
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 Consolidated results for the quarter and Nine Months ended 31.12.2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th February, 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 Nine months ended as on 31.12.2021 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 Nine Months ended December 31st, 2021 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

Date: 11th February, 2022
Place: Delhi

For Raghunath International Limited
For Raghunath International Ltd.

G.N Choudhary
Auth. Signatory/Director
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 31.12.2021 (Unaudited)	Three Months ended 31.12.2020 (Unaudited)	Three Months ended 30.09.2021 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	26.729	76.590	143.637	182.708	186.812	201.504
	d. Other unallocable Income	8.751	-	(6.302)	17.157	0.040	9.820
	Total	35.480	76.590	137.335	199.865	186.852	211.324
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	35.480	76.590	137.335	199.865	186.852	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	24.926	69.093	128.106	165.374	166.044	180.736
	d. Other unallocable Income	(0.003)	(8.251)	(20.901)	(16.361)	(33.114)	(34.359)
	Total	24.923	60.842	107.205	149.013	132.930	146.377
	Inter-set	(0.001)	-	-0.001	(0.002)	(0.008)	(0.009)
	Exceptional Items/Extraordinary Item	(0.001)	(0.200)	(0.145)	(0.146)	(0.200)	(0.224)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	24.921	60.642	107.058	148.865	132.722	146.144
	Add: (Profit/Loss of Associates)	1.562	11.474	(0.453)	4.437	31.634	49.140
	Total Consolidated Profit before Tax	26.483	72.116	106.605	153.302	164.356	195.284
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	374.071	373.821	373.571	374.071	373.821	374.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	216.892	226.926	216.423	216.892	226.926	221.050
	d. Other un-allocable Capital Employed	755.485	605.155	735.941	755.485	605.155	636.107
	Total	1,346.448	1,205.902	1,325.935	1,346.448	1,205.902	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 Limited

For Raghunath International Ltd.

G.N Choudhary

Director

Auth. Signatory/Direct

Date: 11th February, 2022

Place: Delhi

Independent Auditor's Review Report On consolidated unaudited quarterly and Nine months 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 31 December 2021 and Nine months for the period from 01/04/2021 to 31/12/2021 ("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
Raghunath Builders Private Limited

Relationship
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 443725.591 for the quarterly and nine months ended on 31st Deceember 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.17,44,34,202.95 as at 31 December, 2021, total revenue of Rs. 49,74,611 for the quarter and nine months ended 31 December, 2021 respectively, total profit after tax of Rs.13,33,310.07 for the quarter and nine months ended 31 Deceember, 2021 respectively, total comprehensive income is Rs.13,33,310.07 for the quarter and nine months ended 31 December, 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 Nine months unaudited Consolidated Balance sheet as at December 31st, 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: 11/02/2022



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


Sachin Singhal
Partner

Membership NO. 550213
UDIN: 22550213ABJUVV8390