

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

Date: 08th February, 2024

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

Scrip Code: 526813

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023.

Dear Sir,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing the Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2023, duly reviewed and recommended by the Audit Committee, at its meeting held on 08th February, 2024.

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 month ended 31st December, 2023, as required under Regulation of the Listing Regulations.

This is to inform you that the Board Meeting started at 02:30 P.M and concluded at 03:25 P.M

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For Raghunath International Limited

For Raghunath International Ltd.

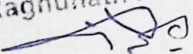
(G.N. Choudhary)

DIN: 00012883 Signatory/Directo

Whole Time Director

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2023
Date of end of Financial year	31	03	2024
Date of board meeting when results were approved	8	02	2024
Start time of board meeting	02	30	P.M.
End time of board meeting	03	25	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29	01	2024
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 International Ltd.


Auth. Signatory/Directo

RAGHUNATH INTERNATIONAL LIMITED

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PART I

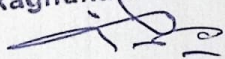
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year Ended
		31.12.2023	31.12.2022	30.09.2023	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	(24.832)	69.820	24.832	-	69.820	69.820
II	Other Income	47.301	14.279	6.875	61.376	47.364	63.781
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	22.469	84.099	31.707	61.376	117.184	133.601
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	7.083	-	-	7.083	7.082
	Employee benefits expense	6.542	6.541	6.542	19.625	19.092	29.807
	Finance Costs	-	-	0.002	0.002	0.002	0.002
	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	6.301	3.305	16.914	29.226	16.814	110.799
	Total expenses (VI)	12.977	17.064	23.592	49.255	43.393	148.227
VII	Profit/(Loss) before exceptional items and tax (V-VI)	9.492	67.035	8.115	12.121	73.791	(14.626)
VIII	(i) Exceptional items	-	-	-	-	-	-
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	9.492	67.035	8.115	12.121	73.791	(14.626)
X	Tax expense:						
	(1) Current tax	(2.068)	(16.761)	(2.987)	(5.055)	(23.166)	(8.088)
	(2) Deferred Tax	-	-	(2.028)	(0.110)	-	(0.196)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	7.424	50.274	3.100	6.956	50.625	(22.910)
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations (After Tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	7.424	50.274	3.100	6.956	50.625	(22.910)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI) (Comprising profit/(loss) and other comprehensive income for the period)	7.424	50.274	3.100	6.956	50.625	(22.910)
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	0.148	1.005	0.062	0.139	1.012	(0.458)
	(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	0.148	1.005	0.062	0.139	1.012	(0.458)
	(2) Diluted	-	-	-	-	-	-

**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	
		31.12.2023	31.12.2022	30.09.2023	31.12.2023	31.12.2022	31.03.2023	
		(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 31.12.2023						
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 31.12.2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th February, 2024.							
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 31.12.2023 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.							
5	This statement has been prepared in accordance with the Companies(Indian Accounting Standards)Rules,2015(Ind AS),Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2018 and accordingly results for the quarter and Nine Months ended December 31st, 2023 have been prepared in accordance with Ind AS.However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.							
Date: 08th February, 2024								
Place: Delli								
		For Raghunath International Limited For Raghunath International G.N Choudhary Whole Time Director DIN 00012883 Auth. Signato						

For Raghunath International Limited

For ~~Raghu~~nath International Ltd.

G.N Choudhary
Whole Time Director
DIN 00012883

Auth. Signatory/Directo

RAGHUNATH INTERNATIONAL LIMITED

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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 31.12.2023 (Unaudited)	Three Months ended 31.12.2022 (Unaudited)	Three Months ended 30.09.2023 (Unaudited)	Nine Months ended 31.12.2023 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	(17.158)	77.444	31.650	21.636	98.293	107.231
	d. Other unallocable Income	39.627	6.654	0.057	39.740	18.890	26.371
	Total	22.469	84.098	31.707	61.376	117.183	133.602
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	22.469	84.098	31.707	61.376	117.183	133.602
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	(17.158)	70.362	31.650	21.636	91.211	100.148
	d. Other unallocable Income	26.651	(3.327)	(23.534)	(9.513)	(17.419)	(114.772)
	Total	9.493	67.035	8.116	12.123	73.792	(14.624)
	Inter-set	(0.001)	-	(0.001)	(0.002)	(0.001)	(0.002)
	Exceptional Items/Extraordinary Item	-	-	-	-	-	-
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	9.492	67.035	8.115	12.121	73.791	(14.626)
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	40.004	405.877	38.356	40.004	405.877	338.710
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	113.905	164.112	114.626	113.905	164.112	142.165
	d. Other un-allocable Capital Employed	796.979	447.467	789.934	796.979	447.467	463.048
	Total	950.888	1,017.456	942.916	950.888	1,017.456	943.923

Notes:

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

Date: 08th February, 2024
Place: Delhi

For Raghunath International Limited
For Raghunath International Ltd.
G.N Choudhary
Whole Time Director
DIN: 00012883

Auth. Signatory/Directo

AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

2nd Floor, 19, Local Shopping Complex,

Madangir, New Delhi-110062, INDIA

Ph. : +91-11-40512886/87/88,

E-mail : vinay@aggarwalrampal.com

www.aggarwalrampal.com

Limited Review Report on Quarterly Financial Results and year to date results of the Unaudited Standalone Financial Results of the Raghunath International Limited Pursuant to the Regulation 33 & 52 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 unaudited financial results of Raghunath International Limited (the 'Company') for the quarter ended December 31, 2023 and year to date results for the period from 1 April 2023 to 31 December 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation").
- 2) This Statement, which is the responsibility of the Company's management and approved by the 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 and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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, we observe the following-

1. 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 31, 2023, which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.
2. The inventory has been physically verified by the management and it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the inventory and have relied upon the value and quantity certified by the management.
3. The total outstanding debtors for the quarter ended December 31, 2023 amounting to Rs.22.79 lakhs which include Rs.17.72 lakhs which are due for more than three year and no provision has been made for the same in the books of accounts.
4. Balance of debtors, creditors, advances & loans are subject to confirmation and reconciliation, consequential effect (if any) on the financial statements remains unascertained.
5. We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets.

We draw attention to the fact that corresponding figures for the quarter / half year ended 30 September, 2023 and for the quarter ended 30 June, 2023 are based on previously issued unaudited financial results that were reviewed, and figures for the year ended 31 March, 2023 are based on the audited financial statements that were audited, by the predecessor auditor, who expressed unmodified conclusion / opinion on those unaudited financial results / audited financial statements.

Apart from that nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of



AGGARWAL & RAMPAL

Continuation Sheet

Regulation 33 and Regulation 52 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.

For Aggarwal & Rampal
Chartered Accountants
F.R. No.003072N

Aditya Aggarwal
(Partner)

M.No. 515644

UDIN: 24515644BKELQJ3219

Place: New Delhi

Date: February 08, 2024

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2023
Date of end of Financial year	31	03	2024
Date of board meeting when results were approved	8	02	2024
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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

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PART I

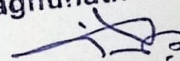
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(Rupees in Lakhs)

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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)	22.469	84.099	31.707	61.376	117.184	133.601
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	7.083	-	-	7.083	7.082
	Employee benefits expense	6.542	6.541	6.542	19.625	19.092	29.807
	Finance Costs	-	-	0.002	0.002	0.002	0.002
	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	6.301	3.305	16.914	29.226	16.814	110.799
	Total expenses (VI)	12.977	17.064	23.592	49.255	43.393	148.227
VII	Profit/(Loss) before exceptional items and tax (V-VI)	9.492	67.035	8.115	12.121	73.791	(14.626)
VIII	(i) Exceptional items	-	-	-	-	-	-
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	9.492	67.035	8.115	12.121	73.791	(14.626)
X	Tax expense:	-	-	-	-	-	-
	(1) Current tax	(2.068)	(16.761)	(2.987)	(5.055)	(23.166)	(8.088)
	(2) Deferred Tax	-	-	(2.028)	(0.110)	-	(0.196)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	7.424	50.274	3.100	6.956	50.625	(22.910)
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	2.629	2.785	1.544	6.008	7.043	19.072
XV	Profit/(Loss) for the period (XI+XIV)	10.053	53.059	4.644	12.964	57.668	(3.838)
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)	10.053	53.059	4.644	12.964	57.668	(3.838)
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	0.201	1.061	0.093	0.259	1.153	(0.077)
	(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	0.201	1.061	0.093	0.259	1.153	(0.077)
	(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			Nine Month ended		Financial Year
		31.12.2023	31.12.2022	30.09.2023	31.12.2023	31.12.2022	Ended 31.03.2023
A	PARTICULARS OF SHAREHOLDINGS	(Un-Audited)			(Un-Audited)		(Audited)
	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 31.12.2023				
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter						
	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 Consolidated results for the quarter and Nine Months ended 31.12.2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th February, 2024.						
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 31.12.2024 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, 2023 have been prepared in accordance with Ind AS.However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.						
Date: 08th February, 2024 Place: Delhi		For Raghunath International Limited For Raghunath International G.N Choudhary Whole Time Director					

Date: 08th February, 2024
Place: Delhi

For Raghunath International Limited

For Raghunath International Ltd.
 G.N Choudhary
 Whole Time Director
 DIN 00012883
Auth. Signatory/Director

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002
CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666
Website: 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 31.12.2023 (Unaudited)	Three Months ended 31.12.2022 (Unaudited)	Three Months ended 30.09.2023 (Unaudited)	Nine Months ended 31.12.2023 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	-	-	-	-	-	-
	d. Other unallocable Income	(17.158)	77.444	31.650	21.636	98.293	107.231
	Total	39.627	6.654	0.057	39.740	18.890	26.371
	Less: Inter Segment Revenue	22.469	84.098	31.707	61.376	117.183	133.602
	Net Sales/Income from Operations	22.469	84.098	31.707	61.376	117.183	133.602
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	-	-	-	-	-	-
	d. Other unallocable Income	(17.158)	70.362	31.650	21.636	91.211	100.148
	Total	26.651	(3.327)	(23.534)	(9.513)	(17.419)	(114.772)
	Interest	9.493	67.035	8.116	12.123	73.792	(14.624)
	Exceptional Items/Extraordinary Item	(0.001)	-	(0.001)	(0.002)	(0.001)	(0.002)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	9.492	67.035	8.115	12.121	73.791	(14.626)
	Add: (Profit/Loss of associates)	2.629	2.785	1.544	6.008	7.043	19.072
	Total Consolidated Profit before tax	12.121	69.820	9.659	18.129	80.834	4.446
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	40.004	405.877	38.356	40.004	405.877	338.710
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	113.905	164.112	114.626	113.905	164.112	142.165
	d. Other un-allocable Capital Employed	1210.50	843.578	1,200.826	1210.50	843.578	870.560
	Total	1,364.409	1,413.567	1,353.808	1,364.409	1,413.567	1,351.435

Notes:

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

Date: 08th February, 2024
Place: Delhi

For Raghunath International Limited
G.N Choudhary
Whole Time Director
DIN: 00012883

Auth. Signatory/Directo

AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

2nd Floor, 19, Local Shopping Complex,

Madangir, New Delhi-110062, INDIA

Ph. : +91-11-40512886/87/88,

E-mail : vinay@aggarwalrampal.com

www.aggarwalrampal.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and year to date, results of the Raghunath International Limited Pursuant to the Regulation 33 & 52 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 31st December 2023 and the year to date results for the period from 01/04/2023 to 31/12/2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 & 52 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

- 5) Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the consideration of the review reports the branch auditors and other auditors referred to in paragraph, 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 Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 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 1 (one) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net profit of Rs 18,05,433 as on 31st December 2023. These financial results have been furnished to us by the management and our opinion on the Consolidated Unaudited Interim Financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates are based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above
- 7) The consolidated unaudited financial results includes the financial results of 1(One) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of Rs.18,78,35,483 as at 31 December 2023, as well as total revenue of Rs. 47,03,138.00 for the period ended 31 December 2023 (year to date). These interim financial statements and other financial information have not been audited by the auditors, and our opinion on the quarterly



financial years and the year to date results, to the extent they have been derived from such interim financial statements is based solely on such report provided to us.

Based on our review conducted as above, we observe the following-

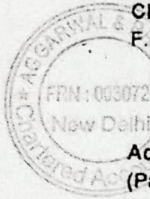
1. As per Ind AS, 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income, However, the company has recognized the Non-current Investments 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 31, 2023, which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.
2. The inventory has been physically verified by the management and it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the inventory and have relied upon the value and quantity certified by the management.
3. The total outstanding debtors for the quarter ended December 31, 2023 amounting to Rs.22.79 lakhs which include Rs.17.72 lakhs which are due for more than three year and no provision has been made for the same in the books of accounts.
4. Balance of debtors, creditors, advances & loans are subject to confirmation and reconciliation, consequential effect (if any) on the financial statements remains unascertained.
5. We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets

We draw attention to the fact that corresponding figures for the quarter / half year ended 30 September, 2023 and for the quarter ended 30 June, 2023 are based on previously issued unaudited financial results that were reviewed, and figures for the year ended 31 March, 2023 are based on the audited financial statements that were audited, by the predecessor auditor, who expressed unmodified conclusion / opinion on those unaudited financial results / audited financial statements



Apart from that nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

For Aggarwal & Rampal
Chartered Accountants
F.R. No.003072N



Aditya Aggarwal
(Partner)

M.No. 515644

UDIN: 24515644BKELQK8190

Place: New Delhi

Date: February 08, 2024