



RLF LIMITED

Phone : 011-26258237
011-49075251

Regd. Office : 14 kms, Gurgaon Pataudi Road, Village Jhund Sarai Veeran,
Distt. Gurgaon (Haryana)
e-mail : teamunited83@gmail.com, Website : www.rfltd.com
CIN : L74999HR1979PLC032747

Date: 11th November, 2022

The Dy. Manager,
BSE Limited,
Listing Compliance,
25th Floor, P.J. Towers,
Fort, Dalal Street,
Mumbai-400001

Ref: Script Code: 512618

Sub: Regulation-30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- outcome of Board Meeting held on Friday, 11th November, 2022

Dear Sir,

Pursuant to Regulation 30 and 33 and any other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors in its meeting held today i.e. on Friday, 11th day of November, 2022, have considered and approved, inter alia, Un-audited Financial Results for the quarter and half-year ended 30th September, 2022 of RLF Limited along with Limited Review Report issued by the Statutory Auditor of the Company. Copy of the same is enclosed herewith.

The Meeting of the Board of Directors commenced at 12:00 Noon and Concluded at 05:00 P.M

You are requested to kindly take the aforesaid information on record.

Thanking you,

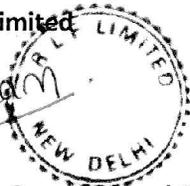
For RLF Limited



Poonam

Company Secretary and Compliance Officer

M.No: A66205





Limited Review Report

To,
The Board of Directors
RLF Limited
14Kms., Gurgaon Pataudi Road,
Village Jhund Sarai Veeran,
Distt. Gurgaon, (Haryana)

1. We have reviewed the accompanying statement of unaudited financial results of RLF Limited ('the Company') for the quarter and half-year ended September'2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) specified under Section 133 of the Companies Act, 2013 read with the Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or it contains any material misstatement.

For RAVI RAJAN & CO. LLP

Chartered Accountants

Firm's Registration No: 009073N/N500320

B. S RAWAT

Partner

M. No. 034159

UDIN: 22034159BCVUOJ6646



Place: New Delhi

Date: 11.11.2022

RLF LIMITED

Regd. Office : 14Kms, Gurgaon Pataudi Road, Jhund Sarai Veeran, Distt. Gurugram, Haryana.
 CIN : L74999HR1979PLC032747, Website: www.rlf ltd.com, Email id: investorrelations@rlf ltd.com, Phone: 011-49075251
 Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022

(Rs. In lacs, except per share data)

Sl. No.	Particulars (Refer Notes Below)	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for current period ended	Previous Year ended
		30.09.2022 [Unaudited] [1]	30.06.2022 [Unaudited] [2]	30.09.2021 [Unaudited] [3]	30.09.2022 [Unaudited] [4]	30.09.2021 [Unaudited] [4]	31.03.2022 [Audited] [6]
I	Revenue from Operations			11.47		20.66	
II	Other Income	24.38	21.76		46.14		70.10
	Total Revenue (I + II)	24.38	21.76	11.47	46.14	20.66	70.10
III	Expenses						
	a) Cost of Material Consumed						
	b) Purchase of Stock-in-Trade						
	c) Change in Inventories of Finished Goods						
	d) Work-in-Progress and Stock-in-Trade						
	e) Employee Benefit Expenses	5.73	2.32	2.91	8.05	4.81	13.15
	f) Finance Cost	2.49	2.35	3.41	4.84	5.42	12.80
	g) Depreciation and Amortisation Expense	2.84	2.86	1.93	5.70	4.17	79.55
	h) Other Expenses	21.72	15.53	3.03	37.25	10.78	52.24
IV	Total Expenses	32.78	23.06	11.28	55.84	25.18	157.74
V	Profit/(Loss) before Exceptional and Extraordinary Items and Tax (II-IV)	(8.40)	(1.30)	0.19	(9.70)	(4.52)	(87.64)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	(8.40)	(1.30)	0.19	(9.70)	(4.52)	(87.64)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	(8.40)	(1.30)	0.19	(9.70)	(4.52)	(87.64)
X	Tax Expense						
	a) Current Tax						
	b) Deferred Tax						
XI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	(8.40)	(1.30)	0.19	(9.70)	(4.52)	(87.64)
XII	Other Comprehensive Income, Net of Income Tax						
	a) Items that will not be reclassified to profit or loss						
	b) Income tax relating to items that will not be reclassified to profit or loss						
	c) Items that will be reclassified to profit or loss						
	d) Income tax relating to items that will be reclassified to profit or loss						
	Total comprehensive income for the period						
XIII	Profit/ Loss from Discontinuing Operations						
XIV	Tax Expense of Discontinue Operations						
XV	Profit/ Loss from Discontinuing Operations after Tax (XIII-XIV)						
XVI	Profit/ Loss for the Period (XI+XV)	(8.40)	(1.30)	0.19	(9.70)	(4.52)	(87.64)
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	980.08	980.08	980.08	980.08	980.08	980.08
XVII	Earning Per Equity Share						
	a) Basic	(0.09)	(0.01)	0.00	(0.10)	(0.05)	(0.89)
	b) Diluted	(0.09)	(0.01)	0.00	(0.10)	(0.05)	(0.89)

Notes :

- The above Financial Results of the Company for the quarter and half year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board at its meeting held on November 11, 2022.
- The Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its unaudited financial results for the quarter ended June, 2022 based on its preliminary selection of exemptions and accounting policies.
- The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in the reportable business segment i.e. "Textile Embroidery" and its new venture of Sports Academy.
- The previous periods/ year figure have been regrouped / reclassified, wherever necessary.

For RLF Limited


 Akas Grover
 Director
 DIN: 07075918

Place : Gurugram, Haryana
 Dated : November 11, 2022

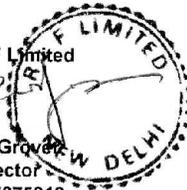
Statement of Assets and Liabilities

Sr. No.	Particulars	(Rs. In Lacs)	
		As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
I) ASSETS			
1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment		1,954.06	1,959.36
b) Capital Work-in-Progress		323.09	323.09
c) Intangible Assets			
d) Financial Assets			
i) Investments		268.84	268.84
ii) Loans		151.27	159.48
iii) Other Financial Assets			
	(A)	2,697.26	2,710.77
2) CURRENT ASSETS			
a) Inventories		86.53	86.53
b) Financial assets			
i) Trade receivables		53.37	46.99
ii) Cash and Cash equivalents		1.21	6.97
iii) Bank Balances Other than (ii) above			
iv) Loans		56.03	58.91
v) Other Financial Assets		17.74	17.74
c) Deferred Tax (Net)			
	(B)	214.88	217.14
TOTAL ASSETS (A) + (B)		2,912.14	2,927.91
II) EQUITY AND LIABILITIES			
1) EQUITY			
a) Equity Share Capital		980.08	980.08
b) Reserves and Surplus		1,422.74	1,432.45
	TOTAL EQUITY (C)	2,402.82	2,412.53
LIABILITIES			
2) NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings		309.67	304.85
ii) Other Financial Liabilities		-	-
b) Long Tem Provisions			
	(D)	309.67	304.85
3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings		85.12	92.56
ii) Trade Payables			
iii) Other Current Financial Liabilities			
b) Other Current Liabilities			
c) Provisions			
d) Current Tax Liabilities (net)		114.53	117.97
	(E)	199.65	210.53
TOTAL LIABILITIES (F) (D)+(E)		509.32	515.38
TOTAL EQUITY AND LIABILITIES (C) + (F)		2,912.14	2,927.91

For RLF Limited

Vikas Grover
Director

DIN: 07075918



Place : Gurugram, Haryana
Dated : November 11, 2022

RLF LIMITED

CIN:- L74999HR1979PLC032747

Cash Flow Statement for the half year ended on 30th September, 2022

(Rupees in Lacs)

	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
A Cash flow from operating activities		
Net profit before tax	(9.70)	(87.64)
<u>Adjustments for:</u>		
Depreciation	5.70	79.55
Interest Income		
Interest expenses (net)	4.84	12.81
Operating profit before working capital adjustments	0.84	4.72
<u>Adjustments for :</u>		
(Increase) / decrease in trade receivables	(6.38)	(11.60)
(Increase) / decrease in Other Financial Assets		
Increase / (decrease) in trade payables and other liabilities	-	0.37
(Increase) / decrease in other current liabilities	(3.45)	
(Increase) / decrease in long-term & short-term loans and advances	17.73	19.18
(Increase) / decrease in Inventories		
Cash generated from Operations	8.74	12.67
-Taxes paid(net of refunds)	(6.64)	(3.37)
Net Cash generated from operating activities	2.10	9.30
B Cash flow from investing activities		
Purchase of tangible assets(including CWIP)	(0.39)	(5.10)
Interest received		
Sale of Investments		
Net cash used in investing activities	(0.39)	(5.10)
C Cash flow from financing activities		
Proceeds / (repayments) of short-term borrowings - (net)	(7.44)	(11.89)
Proceeds / (repayments) of long-term borrowings - (net)	4.82	22.26
Interest paid	(4.84)	(12.81)
Net cash from financing activities	(7.46)	(2.44)
Net increase in cash and cash equivalents (A+B+C)	(5.75)	1.75
Cash and cash equivalents at the beginning of the year	6.96	5.21
Cash and cash equivalents at the end of the year	1.21	6.96

For and on behalf of the Board



 (Director)

Place : Gurugram

Date : 11/11/2022

DIN : 07075918