



RLF LIMITED

Phone : 011-4164 4995
011-4907 5251

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

The Dy. Manager,
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 Tuesday, 14th November, 2023.

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 Tuesday, 14th November, 2023, have considered and approved, inter alia, Un-audited Financial Results for the quarter and half-year ended 30th September, 2023 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 11:00 AM and Concluded at 06:30 P.M

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

Thanking You,
For **RLF Limited**

MANISHA
CHOUDHARY

Digitally signed by
MANISHA CHOUDHARY
Date: 2023.11.14
18:37:30 +05'30'

Manisha Choudhary
Company Secretary and Compliance Officer
M. No. A71709



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'2023 (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 July 5, 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: 23034159 BQXDHU6829

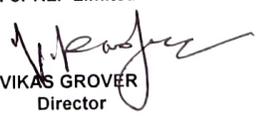


Place: New Delhi
Date: 14/11/2023

Statement of Assets and Liabilities

Sr. No.	Particulars	(Rs. In Lacs)	
		As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
I)	ASSETS		
1)	NON-CURRENT ASSETS		
	a) Property, Plant and Equipment	2,603.92	2,599.95
	b) Capital Work-in-Progress	323.08	323.09
	c) Intangible Assets		
	d) Financial Assets		24.95
	i) Investments	83.92	107.73
	ii) Loans		
	iii) Other Financial Assets		
	(A)	3,010.92	3,055.72
2)	CURRENT ASSETS		
	a) Inventories	-	86.54
	b) Financial assets		
	i) Trade receivables	233.05	53.40
	ii) Cash and Cash equivalents	0.09	8.03
	iii) Bank Balances Other than (ii) above		
	iv) Loans	61.66	59.61
	v) Other Financial Assets	17.74	17.74
	c) Deferred Tax (Net)		
	(B)	312.54	225.32
	TOTAL ASSETS (A) + (B)	3,323.46	3,281.04
II)	EQUITY AND LIABILITIES		
1)	EQUITY		
	a) Equity Share Capital	980.08	980.08
	b) Reserves and Surplus	1,837.22	1,802.60
	TOTAL EQUITY (C)	2,817.30	2,782.68
2)	LIABILITIES		
	NON-CURRENT LIABILITIES		
	a) Financial Liabilities		
	i) Borrowings	315.09	269.88
	ii) Other Financial Liabilities		
	b) Long Term Provisions		
	(D)	315.09	269.88
3)	CURRENT LIABILITIES		
	a) Financial Liabilities		
	i) Borrowings	77.47	107.16
	ii) Trade Payables		
	iii) Other Current Financial Liabilities	113.62	121.32
	b) Other Current Liabilities		
	c) Provisions		
	d) Current Tax Liabilities (net)		
	(E)	191.09	228.48
	TOTAL LIABILITIES (F) (D)+(E)	506.18	498.36
	TOTAL EQUITY AND LIABILITIES (C) + (F)	3,323.48	3,281.04

For RLF Limited


VIKAS GROVER
 Director
 DIN:07075918

Place : New Delhi

Dated : November 14, 2023

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, 2023

(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
		30.09.2023 [Unaudited] [1]	30.06.2023 [Unaudited] [2]	30.09.2022 [Unaudited] [3]	30.09.2023 [Unaudited] [4]	30.09.2022 [Unaudited] [4]	31.03.2023 [Audited] [6]
I	Revenue from Operations	180.95			180.95		96.62
II	Other Income	8.61	15.46	24.38	24.07	46.14	96.62
	Total Revenue (I + II)	189.56	15.46	24.38	205.02	46.14	
III	Expenses						
	a) Cost of Material Consumed	22.65	7.29	-	22.65	-	-
	b) Purchase of Stock-in-Trade						
	c) Change in Inventories of Finished Goods	86.53	(7.29)		86.53		
	d) Work-in-Progress and Stock-in-Trade						
	e) Employee Benefit Expenses	10.55	4.23	5.73	14.79	8.05	20.63
	f) Finance Cost	2.93	2.17	2.49	5.10	4.84	11.76
	g) Depreciation and Amortisation Expense	2.32	2.86	2.84	5.18	5.70	7.88
	h) Other Expenses	24.57	11.57	21.72	36.14	37.25	90.51
	Total Expenses	149.55	20.83	32.78	170.39	55.84	130.78
IV	Profit/(Loss) before Exceptional and Extraordinary Items and Tax (II-IV)	40.01	(5.37)		34.63	(9.70)	(34.16)
V	Exceptional Items						
VI	Profit before Extraordinary Items and Tax (V-VI)	40.01	(5.37)	(8.40)	34.63	(9.70)	(34.16)
VII	Extraordinary Items						(243.88)
VIII	Profit before Tax (VII-VIII)	40.01	(5.37)	(8.40)	34.63	(9.70)	(278.04)
IX	Tax Expense						
X	a) Current Tax						
	b) Deferred Tax						
XI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	40.01	(5.37)	(8.40)	34.63	(9.70)	(278.04)
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)	40.01	(5.37)	(8.40)	34.63	(9.70)	(278.04)
XVI	Profit/ Loss for the Period (XI+XV)	980.08	980.08	980.08	980.08	980.08	980.08
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)						
XVIII	Earning Per Equity Share						
	a) Basic	0.41	(0.05)	(0.09)	0.35	(0.10)	(2.84)
	b) Diluted	0.41	(0.05)	(0.09)	0.35	(0.10)	(2.84)

Notes :

- The above Financial Results of the Company for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board at its meeting held on November 14, 2023.
- 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, 2023 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

Vikas Grover
 VIKAS GROVER
 Director
 DIN: 07075918

Place : New Delhi
 Dated : November 14, 2023

RLF LIMITED

CIN:- L74999HR1979PLC032747

Standalone Cash Flow Statement for the year half year ended 30th September, 2023

(Figures in lacs)

	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
A Cash flow from operating activities		
Net profit before tax	34.61	(274.41)
Adjustments for:		
Depreciation	5.18	7.88
Interest Income		
Diminution in value of Investment	5.10	22.25
Interest expenses (net)		
Operating profit before working capital adjustments	44.90	(244.28)
Adjustments for :		
(Increase) / decrease in trade receivables	(179.65)	(184.38)
(Increase) / decrease in Other Financial Assets	-	-
Increase / (decrease) in trade payables and other liabilities	-	(19.12)
(Increase) / decrease in other current liabilities	(7.67)	
(Increase) / decrease in long-term & short-term loans and advances	27.12	33.81
(Increase) / decrease in Inventories	86.53	(12.82)
Cash generated from Operations	28.75	58.02
-Taxes paid(net of refunds)	(5.38)	0.29
Net Cash generated from operating activities	(34.13)	(57.72)
B Cash flow from investing activities		
Purchase of tangible assets(including CWIP)	(5.75)	(67.53)
Interest received	24.96	317.83
Sale of Investments	(19.20)	(250.29)
Net cash used in investing activities		
C Cash flow from financing activities		
Proceeds / (repayments) of long-term borrowings - (net)	45.21	6.78
Proceeds / (repayments) of short-term borrowings - (net)	(29.70)	438.36
Interest paid	(5.10)	(22.25)
Net cash from financing activities	(10.41)	(453.84)
Net increase in cash and cash equivalents (A+B+C)	(4.52)	(261.28)
Cash and cash equivalents at the beginning of the year	8.02	20.91
Cash and cash equivalents at the end of the year	0.09	8.03

As per our report of even date

For Ravi Rajan & Co. LLP

(Chartered Accountants)

FRN:- 009073N/N500320

BS RAWAT

M.No. 024159

Place : New Delhi

Date : 14/11/2023



For and on behalf of the Board

Vikas Grover
VIKAS GROVER
Director

DIN: 07075918