

RTCL 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.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666

E-mail: rgc.secretarial@gmail.com, rgc.secretarial@rediffmail.com

To,

The Manager

Date: 30th May, 2022

Department of Corporate Services

Bombay Stock Exchange Limit

Floor 25, P.J. Towers, Dalal Street

Mumbai -400001.

Scrip Code :-526813

Dear Sir,

Sub: Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2022.

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 Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2022, duly reviewed and recommended by the Audit Committee, at its meeting held today.

We also enclose herewith a copy of the Audit Report of the Auditors of the Company on the Standalone and Consolidated Audited financial results of the Company for the Quarter and Year ended 31st March 2022, as required under Regulation 3 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

Ajay Kumar Jain

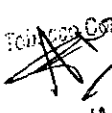
Director

Director/Auth. Signatory

DIN-00012883

Scrip Code	531552		
Name of the Company	RTCL 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	30	06	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02	05	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as Rajasthan Telecommunication Company Limited)


Director/Auth. Signatory

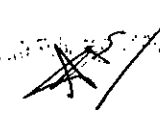
PART I

AUDITED STANDALONE FINANCIAL STATEMENT RESULTS FOR THE QUARTER & YEAR ENDED AS ON 31.03.2022

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operation	-	-	-	-	-
II	Other Income	36.032	28.426	123.214	122.338	286.353
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)	36.032	28.426	123.214	122.338	286.353
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	-	-	-	-	-
	Employee benefits expense	8.179	3.723	4.927	19.023	14.422
	Finance Costs	3.554	3.628	12.798	14.131	12.924
	Depreciation and amortisation expense	3.332	3.331	2.622	13.327	13.327
	Impairment losses	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-
	Other Expenses	31.027	4.860	6.628	48.678	26.702
Total expenses (VI)		46.092	15.542	26.975	95.159	67.375
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(10.060)	12.884	96.239	27.179	218.978
VIII	Exceptional items	(15.044)	12.727	1.961	(15.044)	1.961
IX	Profit/(Loss) before tax (VII+VIII)	(25.104)	25.611	98.200	12.135	220.939
X	Tax expense:	-	-	-	-	-
	(1) Current tax	15.766	(15.485)	(14.263)	(5.132)	(53.123)
	(2) Deferred Tax	-	-	0.218	-	1.610
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(9.338)	10.126	84.155	7.003	169.426
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)	(9.338)	10.126	84.155	7.003	169.426
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	-	-	-	-	-
XVII	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	(9.338)	10.126	84.155	7.003	169.426
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-	-
	(1) Basic	(0.078)	0.084	0.701	0.058	1.412
XIX	(2) Diluted	-	-	-	-	-
	Earnings per equity shares (for discontinued operation)	-	-	-	-	-
XX	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
Earnings per equity shares (for discontinued and continuing operations)		(0.078)	0.084	0.701	0.058	1.412
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-

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

For RTCL Limited
(Formerly known as Rajya Television Corporation Limited)

Director/Authorized Signatory

PART II

Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
A	PARTICULARS OF SHAREHOLDINGS					
1	Public Share Holding					
	- Nos. of Equity Shares	5430812	5430812	5430812	5430812	5430812
	- Percentage of Shareholding	45.252	45.252	45.252	45.252	45.252
2	Promoters and Promoters Group Shareholding**					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered					
	- Nos. of Equity Shares	6570358	6570358	6570358	6570358	6570358
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	54.748	54.748	54.748	54.748	54.748
	Particulars	Three Months ended as on 31st March, 2022				
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter			NIL		
	Received during the quarter			0		
	Disposed of during the quarter			0		
	Remaining unresolved at the end of the quarter			NIL		

Notes :

- The Above year ended audited Standalone results for the quarter and year ended 31st March 2022 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th May 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 audited Financial Results including figures for the Quarter and year ended 31st, March 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 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, 2021 and accordingly results for the year ended March 31st, 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.

For RTCL Limited

(Formerly known as Rajasthan Tobacco)

RTCL Limited

Ajay Kumar Jain

Director/Authorized Signatory

DIN : 00043349

Date: 30th May, 2022

Place: Delhi

RTCL Limited

Registered Office :8/226,Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Standalone Segment Revenue, Results and Capital Employed

Particulars	Standalone Three Months ended 31.03.2022 (Audited)	Standalone Three Months ended 31.12.2021 (Unaudited)	Standalone Three Months ended 31.03.2021 (Audited)	Accounting Year ended 31.03.2022 (Audited)	Accounting Year ended 31.03.2021 (Audited)
1. Segment Revenue					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-
c. Unallocable	27.387	12.367	53.159	66.854	216.097
Total	27.387	12.367	53.159	66.854	216.097
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	27.387	12.367	53.159	66.854	216.097
2. Segment Results					
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	(42.554)	(11.924)	(14.202)	(81.062)	(54.602)
c. Other un-allocable Income	27.388	12.366	53.159	66.854	216.097
d. Interest Income	8.644	46.840	70.055	55.484	70.256
Total	(6.522)	47.282	109.012	41.276	231.751
Interest expenses	(3.538)	(34.398)	(12.772)	(14.097)	(12.772)
Exceptional Items	(15.044)	12.727	1.961	(15.044)	1.961
Other un-allocable Income	-	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-	-
Total Profit before Tax	(25.104)	25.611	98.200	12.135	220.939
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	521.912	644.373	726.389	521.912	726.389
c. Other un-allocable Capital Employed	2,329.039	2,215.916	2,117.559	2,329.039	2,117.559
Total	2,850.951	2,860.289	2,843.948	2,850.951	2,843.948

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, 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 RTCL Limited
(Formerly known as Kanpur Telephone Corporation Limited)

RTCL Limited
Ajay Kumar Jain
Director
Auth. Signatory
DIN: 00043349

Date: 30th May, 2022
Place: Delhi

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

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

	Particulars	31st March 2022	31st March 2021
		Audited	Audited
A	EQUITY AND LIABILITIES		
	SHAREHOLDERS' FUNDS:		
	(a) Share Capital	1,200.117	1,200.117
	(b) Reserves and Surplus	1,650.834	1,643.831
	(c) Money received against share warrants		
	Sub- total- Shareholders' funds	2,850.951	2,843.948
2	Share application money pending allotment		
3	Minority interest*	-	-
	Non- current liabilities	-	-
	(a) Long- term borrowings	-	-
4	(b) Deferred tax liabilities (net)	47.625	47.625
	(c) Other Long- term Liabilities	296.925	296.925
	(d) Long- term Provisions	23.163	22.559
	Sub- total-Non- current Liabilities	367.713	367.109
	Current liabilities		
	(a) Short- term borrowings	190.948	180.511
5	(b) Trade payable	54.287	57.425
	(c) other current Liabilities	287.024	145.066
	(d) Short- term Provisions	1.172	10.795
	Sub- total- current Liabilities	533.431	393.797
	TOTAL EQUITY AND LIABILITIES	3,752.095	3,604.855
B	ASSETS		
	Non- current assets		
	(a) Tangible assets	216.301	229.628
	(b) Goodwill on consolidation*	-	-
1	(c) Non- current investments	1377.595	1377.595
	(d) Deferred tax assets (net)	290.240	290.240
	(e) Long- term loans and advances	945.726	762.924
	(f) other non-current asstes	186.255	215.789
	Sub- total-Non- current assets	3,016.117	2,876.176
	Current assets		
	(a) current investments	-	-
2	(b) Inventories	633.419	633.419
	(c) Trade receivables	76.754	85.826
	(d) Cash and cash equivalents	14.828	9.398
	(e) Short- term loans and advances	-	-
	(f) other current asstes	10.976	0.035
	Sub- total- current assets	735.977	728.679
	TOTAL- ASSETS	3,752.095	3,604.855
	* Applicable in the case of consolidated statement of assets and liabilities.		

For RTCL Limited
(Formerly known as Rajmangal Cement Company Limited)

Ajay Kumar Jain
DIN-00043349
Director

Date: 30th May, 2022
Place: Delhi

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

S.No.	Particulars	31.03.2022 Rupees	31.03.2021 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit after Tax and Extraordinary Items</i>	7.003	169.427
	<i>Adjustments for:</i>		
	Depreciation	13.327	13.327
	Profit on sale of fixed assets	-	-
	Deferred Tax Provision		
	Interest and Other Income	(55.484)	(70.256)
	Interest Paid	14.131	12.924
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(21.023)	125.422
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(155.138)	(67.071)
	Inventories	-	-
	Trade Payments	129.800	(128.060)
	<i>Cash Generated from Operations</i>	(46.361)	(69.709)
	Interest Paid	(14.130)	(12.924)
	Direct Taxes Paid	-	-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(60.491)	(82.633)
	<i>Net Cash from Operating Activities</i>	(60.491)	(82.633)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	5.330
	Sale of Fixed Assets	-	(5.330)
	Purchase of Investments	-	-
	Interest and Other Income	55.484	70.256
	<i>Net Cash from Investing Activities</i>	55.484	70.256
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	10.437	13.965
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	10.437	13.965
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	5.430	1.587
	Cash and Cash Equivalents at the beginning of the year	9.398	7.811
	Cash and Cash Equivalents at the end of the year	14.828	9.398

For RTCL Limited ~~RTCL Limited~~
(Formerly known as Raghunath Tobacco Company Limited)

(Ajay Kumar Jain)
Director/ Auth. Signatory
DIN:00043349

Date: 30th May, 2022
Place: Delhi

Independent Auditor's Report On Standalone Financial Results of RTCL Limited for the Quarter and Year ended 31st March 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
RTCL Limited

Opinion

1. We have audited the accompanying standalone financial results of RTCL Limited (the company) for the quarter and Year ended 31st March 2022 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:
 - i are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2022.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

4. These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility



also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, mis-representations, or the override of internal control.
 - b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to



SARIA GUPTA & CO.
CHARTERED ACCOUNTANTS

10174/1A, GURUDWARA ROAD
KAROL BAGH, NEW DELHI-110005
PH :- 28753775, 28753774

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- e) Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. Due to the Covid-19 pandemic and the lockdown and other restrictions imposed by the government and local administration, the audit processes carried out post lockdown were based on the remote access and evidence shared digitally.



Place: Delhi
Date: 30.05.2022

For Saria Gupta & Co.
Firm Registration No. 003168N
Chartered Accountants

A handwritten signature in black ink, appearing to be "Sachin Singhal".

Sachin Singhal
Partner
Membership No. 550213
UDIN:22550213AJWXCD9955

ANNEXURE I

Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 RTCL Limited

(Figures in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for	Audited Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	Rs. 122.338	Rs. 122.338
	2	Total Expenditure	Rs. 95.159	Rs. 95.159
	3	Net Profit/(Loss)	Rs. 7.003	Rs. 7.003
	4	Earnings Per Share	Rs. 0.058	Rs. 1.142
	5	Total Assets	Rs. 3,752.095	Rs. 3,752.095
	6	Total Liabilities	Rs. 901.145	Rs. 901.145
	7	Net Worth	Rs. 2,850.951	Rs. 2,850.951
	8	Any other financial item(s) (as felt appropriate by the management)	Rs. -	Rs. -

II.	Audit Qualification (each audit qualification separately): a. Details of Audit Qualification: 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 Standalone Balance Sheet as at March 31, 2022, March 31, 2021 and April 01, 2020 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- b. Type of Audit Qualification : Departure from IND AS 109 with respect to fair value. c. Frequency of qualification: Whether appeared first time : No d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No e. For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of Input (ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of (iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided by the management.			
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III.

Signatories:

- CEO/Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor

Place: Delhi


Date: 30.05.2022

[Signature]
[Signature]
[Signature]



Scrip Code	531552		
Name of the Company	RTCL 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	30	06	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02	05	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)


Director/Auth. Signatory

RTCL LIMITED Registered Office : 3/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002 CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666 Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com					
PART I					
AUDITED CONSOLIDATED FINANCIAL STATEMENT RESULTS FOR THE QUARTER & YEAR ENDED AS ON 31.03.2022					
(Rupees in Lakhs)					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)
I	Revenue From Operation	-	-	-	-
II	Other Income	36.032	28.426	123.214	122.338
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)	36.032	28.426	123.214	122.338
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	-	-	-	-
	Employee benefits expense	8.179	3.723	4.927	19.023
	Finance Costs	3.554	3.628	12.798	14.131
	Depreciation and amortisation expense	3.332	3.331	2.622	13.327
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
	Other Expenses	31.027	4.860	6.628	48.678
	Total expenses (VI)	46.092	15.542	26.975	95.159
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(10.060)	12.884	96.239	27.179
VIII	Exceptional items	(15.044)	12.727	1.961	(15.044)
IX	Profit/(Loss) before tax (VII+VIII)	(25.104)	25.611	98.200	12.135
X	Tax expense:	-	-	-	-
	(1) Current tax	15.766	(15.485)	(14.263)	(5.132)
	(2) Deferred Tax	-	-	0.218	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(9.338)	10.126	84.155	7.003
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	22.534	1.450	24.555	26.657
	Net Profit/Loss after Taxes/Minority Interest and Share of Profit/Loss	-	-	-	-
		-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	13.196	11.576	108.710	33.660
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)	13.196	11.576	108.710	33.660
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-
	(1) Basic	0.110	0.096	0.906	0.280
	(2) Diluted	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)	-	-	-	-
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	-	-	-	-
	(1) Basic	0.110	0.096	0.906	0.280
	(2) Diluted	-	-	-	-

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

For RTCL Limited
(Formerly known as Raghu Tobacco Company Limited)

Director/Auth. Signatory

PART II

Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
A	PARTICULARS OF SHAREHOLDINGS					
1	Public Share Holding					
	- Nos. of Equity Shares	5430812	5430812	5430812	5430812	5430812
	- Percentage of Shareholding	45.252	45.252	45.252	45.252	45.252
2	Promoters and Promoters Group Shareholding**					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered					
	- Nos. of Equity Shares	6570358	6570358	6570358	6570358	6570358
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	54.748	54.748	54.748	54.748	54.748
	Particulars	Three Months ended as on 31st March, 2022				
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter			NIL		
	Received during the quarter			0		
	Disposed of during the quarter			0		
	Remaining unresolved at the end of the quarter			NIL		

Notes :

- The Above year ended audited Consolidated results for the quarter and year ended 31st March 2022 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th May 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 audited Financial Results including figures for the Quarter and year ended 31st, March 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 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, 2021 and accordingly results for the year ended March 31st, 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.

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

Date: 30th May, 2022
Place: Delhi

Ajay Kumar Jain
Director
DIN : 00043349

Director/ Auth. Signatory

RTCL Limited

Registered Office :8/226,Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002
CIN: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666
Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Consolidated Segment Revenue, Results and Capital Employed

Particulars	Consolidated Three Months ended 31.03.2022 (Audited)	Consolidated Three Months ended 31.12.2021 (Unaudited)	Consolidated Three Months ended 31.03.2021 (Audited)	Accounting Year ended 31.03.2022 (Audited)	Accounting Year ended 31.03.2021 (Audited)
1. Segment Revenue					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-
c. Unallocable	27.387	12.367	53.159	66.854	216.097
Total	27.387	12.367	53.159	66.854	216.097
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/ Income from Operations	27.387	12.367	53.159	66.854	216.097
2. Segment Results					
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	(42.554)	(11.924)	(14.202)	(81.062)	(54.602)
c. Other un-allocable Income	27.388	12.366	53.159	66.854	216.097
d. Interest Income	8.644	46.840	70.055	55.484	70.256
Total	(6.522)	47.282	109.012	41.276	231.751
Interest expenses	(3.538)	(34.398)	(12.772)	(14.097)	(12.772)
Exceptional Items	(15.044)	12.727	1.961	(15.044)	1.961
Other un-allocable Income	-	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-	-
Total Profit before Tax	(25.104)	25.611	98.200	12.135	220.939
Add: Profit/Loss of Associates	22.534	1.450	24.555	26.657	54.118
Total Consolidated Profit before Tax	(2.570)	27.061	122.755	38.792	275.057
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	521.912	644.373	726.389	521.912	726.389
c. Other un-allocable Capital Employed	3,444.941	3,306.331	3,206.804	3,444.941	3,206.804
Total	3,966.853	3,950.704	3,933.193	3,966.853	3,933.193

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, 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 RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

RTCL Limited

Ajmy Kumar Jain

Director

Director/Authorized Signatory

Date: 30th May, 2022

Place: Delhi

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

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

	Particulars	31st March 2022	31st March 2021
		Audited	Audited
A	EQUITY AND LIABILITIES		
	SHAREHOLDERS' FUNDS:		
	(a) Share Capital	1,200.117	1,200.117
	(b) Reserves and Surplus	2,766.736	2,733.076
	(c) Money received against share warrants		
	Sub- total- Shareholders' funds	3,966.853	3,933.193
2	Share application money pending allotment		
3	Minority interest*	-	-
	Non- current liabilities	-	-
	(a) Long- term borrowings	-	-
4	(b) Deferred tax liabilities (net)	47.625	47.625
	(c) Other Long- term Liabilities	296.925	296.925
	(d) Long- term Provisions	23.163	22.559
	Sub- total-Non- current Liabilities	367.713	367.109
	Current liabilities		
	(a) Short- term borrowings	190.948	180.511
5	(b) Trade payable	54.288	57.426
	(c) other current Liabilities	287.024	145.066
	(d) Short- term Provisions	1.172	10.795
	Sub- total- current Liabilities	533.432	393.798
	TOTAL EQUITY AND LIABILITIES	4,867.998	4,694.100
B	ASSETS		
	Non- current assets		
	(a) Tangible assets	216.301	229.628
	(b) Goodwill on consolidation*	-	-
1	(c) Non- current investments	2493.498	2466.840
	(d) Deferred tax assets (net)	290.240	290.240
	(e) Long- term loans and advances	945.726	762.924
	(f) other non-current asstes	186.255	215.789
	Sub- total-Non- current assets	4,132.020	3,965.421
	Current assets		
	(a) current investments	-	-
2	(b) Inventories	633.419	633.419
	(c) Trade receivables	76.754	85.826
	(d) Cash and cash equivalents	14.828	9.398
	(e) Short- term loans and advances	-	-
	(f) other current asstes	10.976	0.035
	Sub- total- current assets	735.977	728.679
	TOTAL- ASSETS	4,867.998	4,694.100
	* Applicable in the case of consolidated statement of assets and liabilities.		

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

For RTCL Limited

Ajay Kumar Jain
Director

Date: 30th May, 2022

Place: Delhi

Ajay Kumar Jain
Director

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

S.No.	Particulars	31.03.2022 Rupees	31.03.2021 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit after Tax and Extraordinary Items</i>	7.003	169.427
	<i>Adjustments for :</i>		
	Depreciation	13.327	13.327
	Profit on sale of fixed assets	-	-
	Deferred Tax Provision		
	Interest and Other Income	(55.484)	(70.256)
	Interest Paid	14.131	12.924
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(21.023)	125.422
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(155.138)	(67.071)
	Inventories	-	-
	Trade Payments	129.800	(128.060)
	<i>Cash Generated from Operations</i>	(46.361)	(69.709)
	Interest Paid	(14.130)	(12.924)
	Direct Taxes Paid	-	-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(60.491)	(82.633)
	<i>Net Cash from Operating Activities</i>	(60.491)	(82.633)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	5.330
	Sale of Fixed Assets	-	(5.330)
	Purchase of Investments	-	-
	Interest and Other Income	55.484	70.256
	<i>Net Cash from Investing Activities</i>	55.484	70.256
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	10.437	13.965
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	10.437	13.965
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	5.430	1.587
	Cash and Cash Equivalents at the beginning of the year	9.398	7.811
	Cash and Cash Equivalents at the end of the year	14.828	9.398

For RTCL Limited RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)

(Ajay Kumar Jain)
Director/ Auth. Signatory
Director
DIN:00043349

Date: 30th May, 2022

Place: Delhi

Independent Auditor's Report On Consolidated Financial Results OF RTCL Limited for the Quarter and Year ended 31st March 2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
RTCL Limited

Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of RTCL Limited ("Holding company") and its Associates (holding company and its subsidiaries together referred to as "the Group"), which includes its share of profit/Loss in its associates and jointly controlled entities for the quarter and Year ended 31st March 2022 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st March 2022, as reported in the statement have been approved by the parents Board of Directors But have not been subjected to review/audit since the requirement of quarterly consolidated financial results has become mandatory only from 1st April 2019.
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:
 - a) includes the results of the following entities:

Name of the Entity	Relationship
a. Raghunath Builders Private Limited	Associate
b. P.J Softwares Private Limited	Associate
 - b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
 - c) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income/ loss) and other financial information of the Group, its associate and Jointly controlled entities for the quarter and year ended 31st March 2022.



Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statement.

Management's Responsibilities for the Consolidated Financial Results

4. These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
4. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
5. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

6. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than or one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
 - e) Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - f) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



8. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
10. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

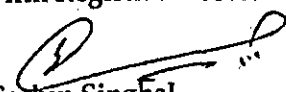
Other Matters

11. The statement includes the IND AS statement of two Associates whose interim financial Statement reflect Group's share of total assets of Rs. 38,19,61,332.65 as at 31st March 2022, Group's share of total revenue (Including Other Income) of Rs. 1,13,04,874.40 for the quarter and year ended 31st March, 2022 respectively, total profit after tax of Rs. 77,89,013.08 for quarter and year ended 31st March, 2022 respectively, total comprehensive income of Rs. 77,89,013.08 for quarter and year ended 31st March, 2022 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.
12. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.
13. Due to the Covid-19 pandemic and the lockdown and other restrictions imposed by the government and local administration, the audit processes carried out post lockdown were based on the remote access and evidence shared digitally.

Place: Delhi
Date: 30.05.2022



For Saria Gupta & Co.
Chartered Accountants
Firm Registration No. 003168N


Sachin Singhal
Partner
Membership No. 550213
UDIN: 22550213AJWXQT1153

ANNEXURE I

Results - (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 RTCL Limited
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Figures in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for	Audited Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	Rs. 122.338	Rs. 122.338
	2	Total Expenditure	Rs. 95.159	Rs. 87.375
	3	Net Profit/(Loss)	Rs. 33.660	Rs. 223.545
	4	Earnings Per Share	Rs. 0.280	Rs. 0.280
	5	Total Assets	Rs. 4,867.998	Rs. 4,867.998
	6	Total Liabilities	Rs. 901.145	Rs. 901.145
	7	Net Worth	Rs. 3,966.853	Rs. 3,966.853
	8	Any other financial item(s) (as felt appropriate by the management)	Rs. -	Rs. -

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification: 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 Consolidated Balance Sheet as at March 31, 2022, March 31, 2021 and April 01, 2020 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 investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are

b. Type of Audit Qualification : Departure from IND AS 109 with respect to fair value.

c. Frequency of qualification: Whether appeared first time : No

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources.

(ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources

(iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided by the management.

III. Signatories:

- CEO/Managing Director
- CFO
- Audit Committee Chairman
- Statutory Auditor

Place: Delhi

Date: 30.05.2022

