

# 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, Website: www.rtcllimited.in

---

Date: 08<sup>th</sup> August, 2023

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

**Scrip Code: 531552**

**Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 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 ended on 30<sup>th</sup> June, 2023, duly reviewed and recommended by the Audit Committee, at its meeting held today.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2023, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:00 P.M and concluded at 05:45 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,  
Yours Faithfully,  
For RTCL Limited



Ajay Kumar Jain  
Whole Time Director  
(DIN: 00043349)

Scrip Code	531552		
Name of the Company	RTCL 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	08	08	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31	07	2023
Start time of board meeting	03	00	P.M
End time of board meeting	05	45	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	1st Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Un-audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited  
 (Formerly known as P. R. Tobacco Company Limited)  
 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: rtclimited.in, E-mail: rgc.secretarial@gmail.com

**PART I**
**UNAUDITED STANDALONE FINANCIAL STATEMENT RESULTS FOR THE QUARTER ENDED AS ON 30th JUNE, 2023**

Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operation	-	9,703	-	9,703
II	Other Income	12,021	64,947	38,073	164,882
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)	12,021	74,650	38,073	174,585
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	4,495	6,447	3,305	17,780
	Finance Costs	3,856	3,297	3,176	13,051
	Depreciation and amortisation expense	3,291	3,227	3,332	12,911
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
	Other Expenses	7,082	17,091	6,892	34,640
	Total expenses (VI)	18,724	30,062	16,705	78,382
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(6,703)	44,588	21,368	96,203
VIII	Exceptional items	-	(4,606)	4,335	(4,702)
IX	Profit/(Loss) before tax (VII+VIII)	(6,703)	39,982	25,703	91,501
X	Tax expense:	-	-	-	-
	(1) Current tax	-	(39,391)	(6,456)	(51,933)
	(2) Deferred Tax	1,676	2,264	-	2,264
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(5,027)	2,855	19,247	41,832
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)	(5,027)	2,855	19,247	41,832
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)	(5,027)	2,855	19,247	41,832
XVIII	Earnings per equity shares (for continuing operation)	(0.042)	0.024	0.160	0.349
	(1) Basic (2) Diluted	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)	-	-	-	-
	(1) Basic (2) Diluted	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	(0.042)	0.024	0.160	0.349
	(1) Basic (2) Diluted	-	-	-	-

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

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

Director/Auth. Signatory

PART I					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS				
1	Public Share Holding				
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.550	44.550	44.550	44.550
2	Promoters and Promoters Group Shareholding**				
	a) Pledged/Encumbered Shares				
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil
	b) Non encumbered				
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	55.450	55.450	55.450	55.450
	- Percentage of Shareholding (as a % of total share capital of the Company)	100	100	100	100
	Particulars	Quarter ending as on 30.06.2023			
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 :**

- 1 The Above Quarterly unaudited Standalone Financial results for the quarter ended 30th June 2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th August 2023.
- 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 ended June 30th, 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, 2023 and accordingly results for the quarter ended June 30th, 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 August, 2023  
Place: Delhi

RTCL Limited  
For RTCL Limited  
(Formerly known as Reddy's Tobacco Company)  
Ajay Kumar Jain  
Whole Time Director  
DIN: 00043349

Director/Auth. Si

# 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 Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars		Standalone Three Months ended 30.06.2023 (Unaudited)	Standalone Three Months ended 31.03.2023 (Audited)	Standalone Three Months ended 30.06.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
<b>1. Segment Revenue</b>					
a.	Trading / Agency Business	-	-	-	-
b.	Real Estate Development	12.021	40.945	-	40.945
c.	Unallocable	-	5.591	20.813	46.252
<b>Total</b>		<b>12.021</b>	<b>46.536</b>	<b>20.813</b>	<b>87.197</b>
Less: Inter Segment Revenue		-	-	-	-
<b>Net Sales/ Income from Operations</b>		<b>12.021</b>	<b>46.536</b>	<b>20.813</b>	<b>87.197</b>
<b>2. Segment Results</b>					
Profit/(Loss) before tax, extraordinary items and interest from segment					
a.	Trading / Agency Business	-	-	-	-
b.	Real Estate Development	(2.856)	14.171	(13.533)	(24.414)
c.	Other Un Allocable Income	-	5.591	20.813	46.252
d.	Interest Income	-	28.114	17.259	87.388
<b>Total</b>		<b>(2.856)</b>	<b>47.876</b>	<b>24.539</b>	<b>109.226</b>
Inter-set expenses		(3.847)	(3.288)	(3.171)	(13.023)
Exceptional Items		-	(4.606)	4.335	(4.702)
Other un-allocable Income		-	-	-	-
<i>(Net off un-allocable Expenses)</i>		-	-	-	-
<b>Total Profit before Tax</b>		<b>(6.703)</b>	<b>39.982</b>	<b>25.703</b>	<b>91.501</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>					
a.	Trading / Agency Business	-	-	-	-
b.	Real Estate Development	258.618	274.637	441.670	274.637
c.	Other un-allocable Capital Employed	2,629.148	2,618.156	2,428.528	2,618.156
<b>Total</b>		<b>2,887.766</b>	<b>2,892.793</b>	<b>2,870.198</b>	<b>2,892.793</b>

**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.

Date: 08th August, 2023  
Place: Delhi

**RTCL Limited**  
**For RTCL Limited**  
 (Formerly known as Regal  
**Ajay Kumar Jain**  
**Whole Time Director**  
**DIN : 00043349**

Director/Auth. Signa

# **Kumar Piyush & Co.**

**CHARTERED ACCOUNTANTS**

**Limited Review Report on quarterly financial results and year to date results of Unaudited Standalone Financial Results of the RTCL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors

RTCL Limited

We have reviewed the accompanying statement of unaudited financial results of RTCL Limited for the period ended 30<sup>th</sup> June, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Three Months unaudited Standalone Balance sheet as at June 30<sup>th</sup>, 2023 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.

For Kumar Piyush & Co.  
(Chartered Accountants)  
(Firm Registration No. 005120N)

VIRENDRA  
KUMAR GOEL

(Virendra Kumar Goel)

Partner Signature

Membership Number: 083705

UDIN: 23083705BGYYVF1004

Place: Delhi

Date: 08/08/2023

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com

<b>Scrip Code</b>	<b>531552</b>		
<b>Name of the Company</b>	<b>RTCL Limited</b>		
<b>Result Type</b>	<b>Quarterly Result</b>		
<b>Date of start of Financial year</b>	<b>01</b>	<b>04</b>	<b>2023</b>
<b>Date of end of Financial year</b>	<b>31</b>	<b>03</b>	<b>2024</b>
<b>Date of board meeting when results were approved</b>	<b>08</b>	<b>08</b>	<b>2023</b>
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	<b>31</b>	<b>07</b>	<b>2023</b>
<b>Start time of board meeting</b>	<b>03</b>	<b>00</b>	<b>P.M</b>
<b>End time of board meeting</b>			<b>P.M</b>
<b>Description of presentation currency</b>	<b>INR</b>		
<b>Level of rounding used in financial results</b>	<b>lakhs</b>		
<b>Reporting Quarter</b>	<b>1st Quarter</b>		
<b>Nature of report standalone or consolidated</b>	<b>Consolidated</b>		
<b>Whether results are audited or unaudited</b>	<b>Un-audited</b>		
<b>Segment Reporting</b>	<b>Multi Segment</b>		
<b>Description of single segment</b>			

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

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

**PART I**


**UNAUDITED CONSOLIDATED FINANCIAL STATEMENT RESULTS FOR THE QUARTER ENDED AS ON 30th JUNE, 2023**

(Rupees in Lacs)

Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operation	-	9,703	-	9,703
II	Other Income	12,021	64,947	38,073	164,882
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)	12,021	74,650	38,073	174,585
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	4,495	6,447	3,305	17,780
	Finance Costs	3,856	3,297	3,176	13,051
	Depreciation and amortisation expense	3,291	3,227	3,332	12,911
	Impairment losses	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-
	Other Expenses	7,082	17,091	6,892	34,640
	Total expenses (VI)	18,724	30,062	16,705	78,382
VII	Profit/(Loss) before exceptional items and tax (V-VI)	(6,703)	44,588	21,368	96,203
VIII	Exceptional items	-	(4,606)	4,335	(4,702)
IX	Profit/(Loss) before tax (VII+VIII)	(6,703)	39,982	25,703	91,501
X	Tax expense:	-	-	-	-
	(1) Current tax	-	(39,391)	(6,456)	(51,933)
	(2) Deferred Tax	1,676	2,264	-	2,264
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(5,027)	2,855	19,247	41,832
XII	Profit/(Loss) from Discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-
	Share of Profit(Loss) of associate	1,716	13,921	1,681	20,471
	Net Profit/(Loss) after Taxes, Minority interest and shares of Pprofit/(Loss)				
XV	Profit/(Loss) for the period (XI+XIV)	(3,311)	16,776	20,928	62,303
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)	(3,311)	16,776	20,928	62,303
XVIII	Earnings per equity shares (for continuing operation)				
	(1) Basic	(0.028)	0.140	0.174	0.519
XIX	(2) Diluted	-	-	-	-
	Earnings per equity shares (for discontinued operation)				
XX	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)				
	(1) Basic	(0.028)	0.140	0.174	0.519
	(2) Diluted	-	-	-	-

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

For RTCL  
(For the year)



Signature



PART I					
Sr. No.	Particulars	Three Month Ended			Financial Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS				
1	Public Share Holding				
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.550	44.550	44.550	44.550
2	Promoters and Promoters Group Shareholding**				
	a) Pledged/Encumbered Shares				
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil
	b) Non encumbered				
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	55.450	55.450	55.450	55.450
	- Percentage of Shareholding (as a % of total share capital of the Company)	100	100	100	100
	Particulars	Quarter ending as on 30.06.2023			
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 :**

- 1 The Above Quarterly unaudited Consolidated Financial results for the quarter ended 30th June 2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th August 2023.
- 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 ended June 30th, 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, 2023 and accordingly results for the quarter ended June 30th, 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 August, 2023  
Place: Delhi

For RTCL Limited

(Formerly known as Rajghunath Tobacco Company Limited)

RTCL Limited

Ajay Kumar Jain

Whole Time 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 Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Standalone Three Months ended 30.06.2023 (Unaudited)	Standalone Three Months ended 31.03.2023 (Audited)	Standalone Three Months ended 30.06.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
<b>1. Segment Revenue</b>				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	12.021	40.945	-	40.945
c. Unallocable	-	5.591	20.813	46.252
<b>Total</b>	<b>12.021</b>	<b>46.536</b>	<b>20.813</b>	<b>87.197</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>12.021</b>	<b>46.536</b>	<b>20.813</b>	<b>87.197</b>
<b>2. Segment Results</b>				
Profit/(Loss) before tax, extraordinary items and interest from segment				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	(2.856)	14.171	(13.533)	(24.414)
c. Other Un Allocable Income	-	5.591	20.813	46.252
d. Interest Income	-	28.114	17.259	87.388
<b>Total</b>	<b>(2.856)</b>	<b>47.876</b>	<b>24.539</b>	<b>109.226</b>
Inter-set expenses	(3.847)	(3.288)	(3.171)	(13.023)
Exceptional Items	-	(4.606)	4.335	(4.702)
Other un-allocable Income	-	-	-	-
<b>(Net off un-allocable Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit before Tax</b>	<b>(6.703)</b>	<b>39.982</b>	<b>25.703</b>	<b>91.501</b>
<b>Add: Profit/Loss of Associates</b>	<b>1.716</b>	<b>13.921</b>	<b>1.681</b>	<b>20.471</b>
<b>Total Consolidated Profit before Tax</b>	<b>(4.987)</b>	<b>53.903</b>	<b>27.384</b>	<b>111.972</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>				
a. Trading / Agency Business	-	-	-	-
b. Real Estate Development	258.618	274.637	441.670	274.637
c. Other un-allocable Capital Employed	3,766.650	3,753.942	3,546.112	3,753.942
<b>Total</b>	<b>4,025.268</b>	<b>4,028.579</b>	<b>3,987.782</b>	<b>4,028.579</b>

**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.

Date: 08th August, 2023

Place: Delhi

**RTCL Limited**  
**For RTCL Limited**  
 (Formerly known as Raghunath Traders Company Ltd.)  
**Ajay Kumar Jain**  
**Whole Time Director**  
**DIN : 00043349**  
 Director/Audit. Sign

# *Kumar Piyush & Co.*

\_\_\_\_\_**CHARTERED ACCOUNTANTS**\_\_\_\_\_

**Independent Auditor's Review Report On consolidated unaudited quarterly financial results and year to date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO  
THE BOARD OF DIRECTORS  
RTCL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Financial Results of RTCL 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 30<sup>th</sup> June 2023 and the year to date results for the period from 01/04/2023 to 30/06/2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34/ 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
P.J. Software Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the

\_\_\_\_\_**C-5, Lajpat Nagar-III, New Delhi-110 024**\_\_\_\_\_

**Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com**

# *Kumar Piyush & Co.*

\_\_\_\_\_**CHARTERED ACCOUNTANTS**\_\_\_\_\_

accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not audit the financial statements of Two (2) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net loss of **Rs. 0.02 Crore** as on 30<sup>th</sup> June 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 2 (Two) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of **Rs. 38.93 Crore** as at 30<sup>th</sup> June 2023, as well as total revenue of **Rs nil** for the quarter ended 30<sup>th</sup> June 2023 and **Rs. nil** for the period ended 30<sup>th</sup> June 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 results 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.

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 (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Three Months unaudited Consolidated Balance sheet as at 30<sup>th</sup> June 2023 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable."

For Kumar Piyush & Co.  
(Chartered Accountants)  
(Firm Registration No. 005120N)

VIRENDRA  
KUMAR GOEL

By the way of VIRENDRA KUMAR GOEL  
Chartered Accountant  
Firm Registration No. 005120N  
UDIN: 23083705BGYYVG1072  
Place: Delhi  
Date: 08/08/2023

(Virendra Kumar Goel)

Partner Signature

Membership Number: 083705

UDIN: 23083705BGYYVG1072

Place: Delhi

Date: 08/08/2023

\_\_\_\_\_**C-5, Lajpat Nagar-III, New Delhi-110 024**\_\_\_\_\_

**Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com**