

# RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002  
Corporate Office: 6926, Jaipuria Mills, Clock Tower, SubziMandi, Delhi-110007  
CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666  
E-mail: [rgc.secretarial@gmail.com](mailto:rgc.secretarial@gmail.com), Website: [www.rtcllimited.in](http://www.rtcllimited.in)

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Date: 12<sup>th</sup> November, 2021

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 and Half Year ended 30<sup>th</sup> September, 2021.**

Dear Sir,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing the Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021, 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 and Half year ended 30<sup>th</sup> September, 2021, as required under Regulation 33 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours Faithfully,

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

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

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	12	11	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25	10	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

*[Handwritten signature]*

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

## PART I

### STATEMENT STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	32.606	10.050	25.274	57.880	23.364	286.353
II	Other Income	-	-	-	-	-	-
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)	32.606	10.050	25.274	57.880	23.364	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	3.611	3.354	3.510	7.121	5.991	14.422
	Finance Costs	3.522	0.017	3.427	6.949	0.018	12.924
	Depreciation and amortisation expense	3.332	3.569	3.332	6.664	7.137	13.327
	Impairment losses						-
	Net loss on De-recognition of Financial asset at amortised cost						-
	Net Loss on reclassification of financial asset**						-
	Other Expenses	5.213	4.090	7.578	12.791	8.453	26.702
	Total expenses (VI)	15.678	11.030	17.847	33.525	21.599	67.375
VII	Profit/(Loss) before exceptional items and tax (V-VI)	16.928	(0.980)	7.427	24.355	1.765	218.978
VIII	Exceptional items	(12.727)			(12.727)	-	1.961
IX	Profit/(Loss) before tax (VII+VIII)	4.201	(0.980)	7.427	11.628	1.765	220.940
X	Tax expense:						(53.123)
	(1) Current tax	(5.413)	0.459		(5.413)	0.459	1.610
	(2) Deferred Tax	(1.212)	(0.521)	7.427	6.215	2.224	169.427
XI	Profit/(Loss) for the period from continuing operations (IX-X)	-	-	-	-	-	-
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)	(1.212)	(0.521)	7.427	6.215	2.224	169.427
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)	(1.212)	(0.521)	7.427	6.215	2.224	169.427
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic	(0.010)	(0.004)	0.060	0.052	0.019	1.412
	(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	(0.010)	(0.004)	0.060	0.052	0.019	1.412
	(2) Diluted						

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

## PART II

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
A	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	<b>Public Share Holding</b>						
	- Nos. of Equity Shares	5422719	5551137	5422719	5422719	5551137	5422719
	- Percentage of Shareholding	45.248	46.250	45.248	45.248	46.250	45.248
2	<b>Promoters and Promoters Group Shareholding**</b>						
	a) Pledged/Encumbered Shares						
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered						
	- Nos. of Equity Shares	6570358	6450033	6570358	6570358	6450033	6570358
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	54.752	53.750	54.752	54.752	53.750	54.752
		Three Months ended 30th September, 2021					
B	<b>INVESTOR COMPLAINTS</b>						
	Pending at the beginning of the quarter				NIL		
	Received during the quarter				NIL		
	Disposed of during the quarter				NIL		
	Remaining unresolved at the end of the quarter				NIL		

## Notes:

- The Above Quarterly unaudited Standalone results for the quarter and half yearly ended 30th September 2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November 2021.
- 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 September 30th, 2021 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 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, 2021 and accordingly results for the quarter and half yearly ended September 30th, 2021 have been prepared in accordance with Ind AS. However, 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 Ras)

RTCL Limited  
Tobacco Company Limited  
Ajay Kumar Jain  
Director  
DIN: 00043349  
Director

Date: 12th November, 2021  
Place: Delhi

# RTCL Limited

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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 30.09.2021 (Unaudited)	Standalone Three Months ended 30.09.2020 (Unaudited)	Standalone Three Months ended 30.06.2021 (Unaudited)	Standalone Six Months ended 30.09.2021 (Unaudited)	Standalone Six Months ended 30.09.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-	-
c. Unallocable	16.974	9.950	10.126	27.100	23.264	216.097
<b>Total</b>	<b>16.974</b>	<b>9.950</b>	<b>10.126</b>	<b>27.100</b>	<b>23.264</b>	<b>216.097</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>16.974</b>	<b>9.950</b>	<b>10.126</b>	<b>27.100</b>	<b>23.264</b>	<b>216.097</b>
<b>2. Segment Results</b>						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(12.163)	(11.030)	(14.421)	(26.584)	(21.599)	(54.602)
c. Other Un Allocable Income	16.974	9.950	10.126	27.100	23.264	216.097
d. Interest Income/Expenses	(15.148)	-	15.148	-	-	70.256
<b>Total</b>	<b>(10.337)</b>	<b>(1.080)</b>	<b>10.852</b>	<b>0.516</b>	<b>1.665</b>	<b>231.751</b>
Interest expenses	27.264	-	(3.425)	23.839	-	(12.772)
Exceptional Items	(12.727)	0.100	-	(12.727)	0.100	1.961
Other un-allocable Income	-	-	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>4.201</b>	<b>(0.980)</b>	<b>7.427</b>	<b>11.628</b>	<b>1.765</b>	<b>220.940</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	682.635	810.787	719.892	682.635	810.787	726.389
c. Other un-allocable Capital Employed	2,167.528	1,865.958	2,131.483	2,167.528	1,865.958	2,117.559
<b>Total</b>	<b>2,850.163</b>	<b>2,676.745</b>	<b>2,851.375</b>	<b>2,850.163</b>	<b>2,676.745</b>	<b>2,843.948</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.

**For RTCL Limited**  
(Formerly known as Rajasthan Tobacco Company Limited)  
*Ajay Kumar Jain*  
Director  
DIN: 00043349

Date: 12th November, 2021  
Place: Delhi

**RTCL LIMITED**

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

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

(Rupees in Lakhs)

PARTICULARS	30th September, 2021 (Rs.) Unaudited	31st March, 2021 (Rs.) Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	222.964	229.628
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	1,377.595	1,377.595
(d) Deferred Tax Assets (net)	-	-
(d) Long-term loans and advances	1,105.744	1,053.164
(e) Other Non-Current Assets	211.049	215.789
<b>sub total Non-current assets</b>	<b>2,917.352</b>	<b>2,876.176</b>
<b>(2) Current Assets</b>		
<b>(a) Current Investments</b>		
(b) Inventories	633.419	633.419
(c) Trade receivables	81.397	85.826
(d) Cash and cash equivalents	12.121	9.398
(e) Short-term loans and advances	-	-
(f) other current assets	2.495	0.035
<b>sub-total-current assets</b>	<b>729.432</b>	<b>728.678</b>
<b>TOTAL ASSETS</b>	<b>3,646.784</b>	<b>3,604.854</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	1,650.046	1,643.831
(c) Money received against share warrants	-	-
<b>Sub total shareholders funds</b>	<b>2,850.163</b>	<b>2,843.948</b>
<b>(2) Share application money pending allotment</b>	<b>-</b>	<b>-</b>
<b>(3) Minority interest*</b>	<b>-</b>	<b>-</b>
<b>(4) Non-Current Liabilities</b>		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (net)	47.625	47.625
(c) Other Long term borrowings	296.925	296.925
(d) Long-term Provisions	22.559	22.559
<b>Sub total Non-current Liabilities</b>	<b>367.109</b>	<b>367.109</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	186.757	180.511
(b) Trade Payables	57.315	58.385
(b) Other Current Liabilities	174.630	144.106
(c) Short-term Provisions	10.810	10.795
<b>Sub total current Liabilities</b>	<b>429.512</b>	<b>393.797</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,646.784</b>	<b>3,604.854</b>

\* Applicable in the case of consolidated statement of assets and liabilities

For RTCL Limited  
(Formerly known as Rayco Company Limited)

Date: 12th November 2021

Place: Delhi

Ajay Kumar Jain

Director/Authorized Signatory

DIN: 00043349

**RTCL LIMITED**

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

**STANDALONE CASH FLOW STATEMENT FOR THE QUARTER ENDED SEPTEMBER 30, 2021**

S.No.	PARTICULARS	30.09.2021 Rupees	31.03.2021 Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<i>Net Profit after Tax and Extraordinary Items</i>	6.215	169.427
	<i>Adjustments for :</i>		
	Depreciation	6.664	13.327
	Profit on Sale of Fixed assets	-	-
	Deferred Tax Provision	-	-
	Interest and Other Income	(30.780)	(70.256)
	Interest Paid	6.949	12.924
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(10.952)	125.42
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(45.871)	(67.071)
	Inventories	-	-
	Trade Payments	29.468	(128.060)
	<i>Cash Generated from Operations</i>	(27.354)	(69.709)
	Interest Paid	(6.949)	(12.924)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	(34.303)	(82.633)
	<i>Net Cash from Operating Activities</i>	(34.303)	(82.633)
<b>B.</b>	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	5.330
	Sale of Fixed Assets	-	(5.330)
	Purchase of Investments	-	-
	Interest and Other Income	30.780	70.256
	<i>Net Cash from Investing Activities</i>	30.780	70.256
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	6.247	13.965
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	6.247	13.965
<b>D.</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	2.723	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	12.121	9.398

As per our report of even date attached

For on and behalf of board  
**For RTCL Limited**  
 (Formerly known as Rajnagar Tobacco Company Limited)  
 (Ajay Kumar Jain)  
 Director

Date: 12th November, 2021  
 Place: Delhi

DIS-000434A Auth. Signature

**Limited Review Report on Quarterly and Half Yearly 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> September, 2021. 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 (other than subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Half Yearly unaudited Standalone Balance sheet as at September 30th, 2021 and March 31st, 2021 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.



Place of signature: Delhi  
Date: 12/11/2021

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

Sachin Singhal  
Partner

Membership NO. 550213  
UDIN:21550213AAAAHL2975



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	12	11	2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25	10	2021
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			



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## PART I

### STATEMENT CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	0.000
II	Other Income	32.606	10.050	25.274	57.880	23.364	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)	32.606	10.050	25.274	57.880	23.364	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	3.611	3.354	3.510	7.121	5.991	14.422
	Finance Costs	3.522	0.017	3.427	6.949	0.018	12.924
	Depreciation and amortisation expense	3.332	3.569	3.332	6.664	7.137	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	5.213	4.090	7.578	12.791	8.453	26.702
	Total expenses (VI)	15.678	11.030	17.847	33.525	21.599	67.375
VII	Profit/(Loss) before exceptional items and tax (V-VI)	16.928	(0.980)	7.427	24.355	1.765	218.978
VIII	Exceptional items	(12.727)	-	-	(12.727)	-	1.961
IX	Profit/(Loss) before tax (VII+VIII)	4.201	(0.980)	7.427	11.628	1.765	220.940
	Tax expense:						
X	(1) Current tax	-	-	-	-	-	(53.123)
	(2) Deferred Tax	(5.413)	0.459	-	(5.413)	0.459	1.610
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(1.212)	(0.521)	7.427	6.215	2.224	169.427
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 Associates	(0.437)	15.647	3.110	2.673	18.836	54.118
	Net profit/(loss) after taxes, Minority interest and share of profit/(loss) of associates						
XV	Profit/(Loss) for the period (XI+XIV)	(1.649)	15.126	10.537	8.888	21.060	223.545
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)	(1.649)	15.126	10.537	8.888	21.060	223.545
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	(0.014)	0.126	0.060	0.074	0.175	1.863
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic						
	(2) Diluted	(0.014)	0.126	0.060	0.074	0.175	1.863

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



PART II		Three Month Ended			Six Month Ended		Financial Year Ended
Sr. No.	Particulars	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	30.06.2021 (Un-audited)	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	31.03.2021 (Audited)
A	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	Public Share Holding	5422719	5551137	5422719	5422719	5551137	5422719
	- Nos. of Equity Shares	45,248	46,250	45,248	45,248	46,250	45,248
	- Percentage of Shareholding						
2	Promoters and Promoters Group Shareholding**						
a)	Pledged/Encumbered Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)						
b)	Non encumbered	6570358	6450033	6570358	6570358	6450033	6570358
	- Nos. of Equity Shares	100	100	100	100	100	100
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	54.752	53.750	54.752	54.752	53.750	54.752
	- Percentage of Shareholding (as a % of total share capital of the Company)						
	Particulars	Three Months ended 30th September, 2021					
B	<b>INVESTOR COMPLAINTS</b>						
	Pending at the beginning of the quarter				NIL		
	Received during the quarter				NIL		
	Disposed of during the quarter				NIL		
	Remaining unresolved at the end of the quarter				NIL		
<b>Notes :</b> 1 The Above Quarterly unaudited Consolidated results for the quarter and half yearly ended 30th September 2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November 2021. 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 audited Financial Results including figures for the Quarter and Half Year ended September 30th, 2021 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, 2021 and accordingly results for the quarter and half yearly ended September 30th, 2021 have been prepared in accordance with Ind AS. However, Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.							
Date: 12th November, 2021 Place: Delhi				For RTCL Limited (Formerly known as Rajnagar Tobacco Company Limited) Ajay Kumar Jain Director			
				Director/Authorized 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	Consolidated Three Months ended 30.09.2021 (Unaudited)	Consolidated Three Months ended 30.09.2020 (Unaudited)	Consolidated Three Months ended 30.06.2021 (Unaudited)	Consolidated Six Months ended 30.09.2021 (Unaudited)	Consolidated Six Months ended 30.09.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-	-
c. Unallocable	16.974	9.950	10.126	27.100	23.264	216.097
<b>Total</b>	<b>16.974</b>	<b>9.950</b>	<b>10.126</b>	<b>27.100</b>	<b>23.264</b>	<b>216.097</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>16.974</b>	<b>9.950</b>	<b>10.126</b>	<b>27.100</b>	<b>23.264</b>	<b>216.097</b>
<b>2. Segment Results</b>						
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(12.163)	(11.030)	(14.421)	(26.584)	(21.599)	(54.602)
c. Other Un Allocable Income	16.974	9.950	10.126	27.100	23.264	216.097
d. Interest Income/Expenses	(15.148)	-	15.148	-	-	70.256
<b>Total</b>	<b>(10.337)</b>	<b>(1.080)</b>	<b>10.852</b>	<b>0.516</b>	<b>1.665</b>	<b>231.751</b>
Interest expenses	27.264	-	(3.425)	-	-	(12.772)
Exceptional Items	(12.727)	0.100	-	(12.727)	0.100	1.961
Other un-allocable Income	-	-	-	-	-	-
<b>(Net off un-allocable Expenses)</b>	<b>4.201</b>	<b>(0.980)</b>	<b>7.427</b>	<b>11.628</b>	<b>1.765</b>	<b>220.940</b>
<b>Total Profit before Tax</b>	<b>(0.437)</b>	<b>15.647</b>	<b>3.110</b>	<b>2.673</b>	<b>18.836</b>	<b>54.118</b>
Add: Profit/(Loss) of Associates	-	-	-	-	-	-
<b>Total Consolidated Profit before Tax</b>	<b>3.764</b>	<b>14.667</b>	<b>10.537</b>	<b>14.301</b>	<b>20.601</b>	<b>275.058</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	682.635	810.788	719.892	682.635	810.788	726.389
c. Other un-allocable Capital Employed	3,259.619	2,919.921	3,223.839	3,259.446	2,919.921	3,206.804
<b>Total</b>	<b>3,942.254</b>	<b>3,730.709</b>	<b>3,943.731</b>	<b>3,942.081</b>	<b>3,730.709</b>	<b>3,933.193</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.

For RTCL Limited **RTCL Limited**  
(Formerly known as Rajabisco Company Limited)

Ajay Kumar Jain  
Director  
DIN : 00043349

Date: 12th November, 2021  
Place: Delhi

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

(Rupees in Lakhs)

PARTICULARS	30th September, 2021 (Rs.) Unaudited	31st March, 2021 (Rs.) Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	222.964	229.628
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	2,469.686	2,466.840
(d) Deferred Tax Assets (net)	-	-
(d) Long-term loans and advances	1,105.744	1,053.164
(e) Other Non-Current Assests	211.049	215.789
<b>sub total Non-current assets</b>	<b>4,009.443</b>	<b>3,965.421</b>
<b>(2) Current Assets</b>		
<b>(a) Current Investments</b>		
(b) Inventories	633.419	633.419
(c) Trade receivables	81.397	85.826
(d) Cash and cash equivalents	12.121	9.398
(e) Short-terms loans and advances	-	-
(f) other current assets	2.495	0.035
<b>sub-total-current assets</b>	<b>729.432</b>	<b>728.678</b>
<b>TOTAL ASSETS</b>	<b>4,738.875</b>	<b>4,694.099</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	2,742.137	2,733.076
(c) Monev received against share warrants	-	-
<b>Sub total shareholders funds</b>	<b>3,942.254</b>	<b>3,933.193</b>
<b>(2) Share application money pending allotment</b>	-	-
<b>(3) Minority interest*</b>	-	-
<b>(4) Non-Current Liabilities</b>		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (net)	47.625	47.625
(c) Other Long term borrowings	296.925	296.925
(d) Long-term Provisions	22.559	22.559
<b>Sub total Non-current Liabilities</b>	<b>367.109</b>	<b>367.109</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	186.757	180.511
(b) Trade Payables	57.315	58.385
(b) Other Current Liabilities	174.630	144.106
(c) Short-term Provisions	10.810	10.795
<b>Sub total current Liabilities</b>	<b>429.512</b>	<b>393.797</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,738.875</b>	<b>4,694.099</b>

\* Applicable in the case of consolidated statement of assets and liabilities

For RTCL Limited  
(Formerly known as RTCL Company Limited)

Ajay Kumar Jain  
Director/Authorized Signatory

DIN: 00043349

Date: 12th November 2021

Place: Delhi

**RTCL LIMITED**

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

**CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED SEPTEMBER 30, 2021**

(In lacs.)

S.No.	PARTICULARS	30.09.2021 Rupees	31.03.2021 Rupees
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit after Tax and Extraordinary Items	6.215	169.427
	Adjustments for:		
	Depreciation	6.664	13.327
	Profit on Sale of Fixed assets	-	-
	Deferred Tax Provision	-	-
	Interest and Other Income	(30.780)	(70.256)
	Interest Paid	6.949	12.924
	Prior Period Expenditure net of income	-	-
	Operating Profit Before Working Capital Changes	(10.952)	125.422
	Adjustments for:		
	Trade and Other Receivables	(45.871)	(67.071)
	Inventories	-	-
	Trade Payments	29.468	(128.060)
	Cash Generated from Operations	(27.354)	(69.709)
	Interest Paid	(6.949)	(12.924)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>(34.303)</b>	<b>(82.633)</b>
	Net Cash from Operating Activities	(34.303)	(82.633)
B.	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	5.330
	Sale of Fixed Assets	-	(5.330)
	Purchase of Investments	-	-
	Interest and Other Income	30.780	70.256
	Net Cash from Investing Activities	30.780	70.256
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	6.247	13.965
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	Net Cash from Financing Activities	6.247	13.965
D.	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>2.723</b>	<b>1.587</b>
	Cash and Cash Equivalents at the beginning of the year	9.398	7.811
	Cash and Cash Equivalents at the end of the year	12.121	9.398

As per our report of even date attached

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

(Ajay Kumar Jain)

Director

DIN:00043450 Auth. Signatory

Date: 12th November, 2021

Place: Delhi

**Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial 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> September 2021 and half yearly for the period from 01/04/2021 to 30/09/2021 ("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"), prescribed under Section 133 of the Companies Act, 2013, 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  
Raghunath Builders Private Limited  
P.J. Software Private Limited

Relationship  
Associate  
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 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.The Consolidated Unaudited Interim Financial Results also Includes the Group's share of net profit (Including other comprehensive Income) of Rs2,67,310.21 for the quarterly and half year ended on 30<sup>th</sup> September 2021 as considered in the Interim Financial Results, in respect of two associates whose financial results have not been reviewed by their auditor. These financial results are unaudited and 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 their auditors, whose financial results reflect total assets of Rs. 37,32,43,772.02 as at 30<sup>th</sup> September, 2021, total revenue is Rs. 33,22,560.00 for the quarter and six months ended 30<sup>th</sup> September, 2021 respectively, total profit after tax of Rs.8,60,546.23 for the quarter and six months ended 30<sup>th</sup> September, 2021 respectively, total comprehensive income of Rs.8,60,546.23 for the quarter and six months ended 30<sup>th</sup> September, 2021 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.

As per Ind As 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (other than subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Half Yearly unaudited Consolidated Balance sheet as at September 30<sup>th</sup>, 2021 and March 31<sup>st</sup>, 2021 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."



Place of signature: Delhi  
Date: 12/11/2021

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

Sachin Singhal  
Partner

Membership NO. 550213  
UDIN:21550213AAAAHM6965