

# 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

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Date: 10<sup>th</sup> November, 2022

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

Scrip Code: 531552

**Sub: Revised Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022.**

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 revised Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022, duly reviewed and recommended by the Audit Committee, at its meeting held on 08<sup>th</sup> November, 2022.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Revised Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022, 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 04:45 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,  
Yours Faithfully,

For RTCL Limited

For RTCL Limited  
(Formerly known as RTCL Limited)  
**Ajay Kumar Jain**  
Director  
(DIN: 00043349)  
Director/Auth. Signatory

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	8	11	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	10	2022
Start time of board meeting	03	00	P.M
End time of board meeting	04	45	P.M
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			

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

Director/Auth. Signatory

# RTCL LIMITED

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

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, 2022

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	-
II	Other Income	33.724	32.606	38.073	71.797	57.880	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)	33.724	32.606	38.073	71.797	57.880	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	3.705	3.611	3.305	7.010	7.121	19.023
	Finance Costs	3.266	3.522	3.176	6.442	6.949	14.131
	Depreciation and amortisatioin expense	3.332	3.332	3.332	6.664	6.664	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	4.449	5.213	6.892	11.341	12.791	48.678
	Total expenses (VI)	14.752	15.678	16.705	31.457	33.525	95.159
VII	Profit/(Loss) before exceptional items and tax (V-VI)	18.972	16.928	21.368	40.340	24.355	27.179
VIII	Exceptional items	(4.431)	(12.727)	4.335	(0.096)	(12.727)	(15.044)
IX	Profit/(Loss) before tax (VII+VIII)	14.541	4.201	25.703	40.244	11.628	12.135
	Tax expense:	-	-	-	-	-	-
X	(1) Current tax	(3.843)	-	(6.456)	(10.30)	-	(5.132)
	(2) Deferred Tax	-	(5.413)	-	-	(5.413)	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	10.698	(1.212)	19.247	29.945	6.215	7.003
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)	10.698	(1.212)	19.247	29.945	6.215	7.003
	Other Comprehensive Income						
VI	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	-	-	-	-	-	-
VII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	10.698	(1.212)	19.247	29.945	6.215	7.003
	Earnings per equity shares (for continuing operation)						
VIII	(1) Basic						
	(2) Diluted	0.090	(0.010)	0.160	0.250	0.052	0.058
	Earnings per equity shares (for discontinued operation)						
IX	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)						
X	(1) Basic						
	(2) Diluted	0.090	(0.010)	0.160	0.250	0.052	0.058

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

For RTCL Limited  
(Formerly known as RTCL Company Limited)

Director/Auth. Signatory

PART II							
Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5430812	5346636	5346636	5430812	5430812
	- Percentage of Shareholding	44.550	45.216	44.550	44.550	45.216	45.216
2	Promoters and Promoters Group Shareholding**						
	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	6654534	6570358	6654534	6654534	6570358	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)	55.450	54.784	55.450	55.450	54.784	54.784
	Particulars	Three Months ended 30th September, 2022					
B	INVESTOR COMPLAINTS						
	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 2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th November 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 September 30th, 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 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, 2022 and accordingly results for the quarter and half yearly ended September 30th, 2022 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: 08th November, 2022  
Place: Delhi

For RTCL Limited  
(Formerly known as Raghunath Tobacco Co. Limited)

RTCL Limited

Ajay Kumar Jain

Director

Director/Auditor PIN: 66043328

# RTCL Limited

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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 30.09.2022 (Unaudited)	Standalone Three Months ended 30.09.2021 (Unaudited)	Standalone Three Months ended 30.06.2022 (Unaudited)	Standalone Six Months ended 30.09.2022 (Unaudited)	Standalone Six Months ended 30.09.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-	-
c. Unallocable	9.924	16.974	20.813	30.737	27.100	66.854
<b>Total</b>	<b>9.924</b>	<b>16.974</b>	<b>20.813</b>	<b>30.737</b>	<b>27.100</b>	<b>66.854</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>9.924</b>	<b>16.974</b>	<b>20.813</b>	<b>30.737</b>	<b>27.100</b>	<b>66.854</b>
<b>2. Segment Results</b>						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(11.496)	(12.163)	(13.533)	(25.029)	(26.584)	(81.062)
c. Other Un Allocable Income	9.924	16.974	20.813	30.737	27.100	66.854
d. Interest Income/Expenses	23.800	(15.148)	17.259	41.059		55.484
<b>Total</b>	<b>22.228</b>	<b>(10.337)</b>	<b>24.539</b>	<b>46.767</b>	<b>0.516</b>	<b>41.276</b>
Interest expenses	(3.256)	27.264	(3.171)	(6.427)	23.839	(14.097)
Exceptional Items	(4.431)	(12.727)	4.335	(0.096)	(12.727)	(15.044)
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>14.541</b>	<b>4.201</b>	<b>25.703</b>	<b>40.244</b>	<b>11.628</b>	<b>12.135</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	370.372	682.635	441.670	370.372	682.635	521.912
c. Other un-allocable Capital Employed	2,510.524	2,167.528	2,428.528	2,510.524	2,167.528	2,329.039
<b>Total</b>	<b>2,880.896</b>	<b>2,850.163</b>	<b>2,870.198</b>	<b>2,880.896</b>	<b>2,850.163</b>	<b>2,850.951</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 November, 2022  
Place: Delhi

For RTCL Limited  
(Formerly known as Sunnati Tobacco Company Limited)  
Ajay Kumar Jain  
Director  
DIN : 00043349  
Director/Author. Signatory

**RTCL LIMITED**

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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**

(Rupees in Lakhs)

PARTICULARS	30th September, 2022 (Rs.) Unaudited	31st March, 2022 (Rs.) Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	209.637	216.301
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	1,377.595	1,377.595
(d) Deferred Tax Assets (net)	301.131	301.131
(d) Long-term loans and advances	1,144.561	945.726
(e) Other Non-Current Assets	181.450	186.255
<b>sub total Non-current assets</b>	<b>3,214.374</b>	<b>3,027.008</b>
<b>(2) Current Assets</b>		
<b>(a) Current Investments</b>		
(b) Inventories	633.419	633.419
(c) Trade receivables	82.698	76.754
(d) Cash and cash equivalents	18.718	14.828
(e) Short-term loans and advances	-	-
(f) other current assets	0.120	0.086
<b>sub-total-current assets</b>	<b>734.955</b>	<b>725.087</b>
<b>TOTAL ASSETS</b>	<b>3,949.329</b>	<b>3,752.096</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	1,680.779	1,650.834
(c) Money received against share warrants	-	-
<b>Sub total shareholders funds</b>	<b>2,880.896</b>	<b>2,850.951</b>
(2) Share application money pending allotment	-	-
(3) Minority interest*	-	-
<b>(4) Non-Current Liabilities</b>		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (net)	47.625	47.625
(c) Other Long term Liabilities	302.073	302.073
(d) Long-term Provisions	23.163	23.163
<b>Sub total Non-current Liabilities</b>	<b>372.861</b>	<b>372.861</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	196.733	190.948
(b) Trade Payables	54.160	54.288
(b) Other Current Liabilities	444.434	281.876
(c) Short-term Provisions	0.245	1.172
<b>Sub total current Liabilities</b>	<b>695.572</b>	<b>528.284</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,949.329</b>	<b>3,752.096</b>

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

Date: 08th November 2022

Place: Delhi

For RTCL LIMITED  
 (Formerly known as RTCL Tobacco Company Limited)  
 Ajay Kumar Jain  
 Director

DIN: 00043349

Director/ Auth. Signatory

**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, 2022**

S.No.	PARTICULARS	30.09.2022 Rupees	31.03.2022 Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<i>Net Profit after Tax and Extraordinary Items</i>	29.945	7.003
	<i>Adjustments for :</i>		
	Depreciation	6.663	13.327
	Profit on Sale of Fixed assets	-	-
	Deferred Tax Provision	-	-
	Interest and Other Income	(41.059)	(55.484)
	Interest Paid	6.442	14.131
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	1.991	(21.023)
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(200.007)	(155.138)
	Inventories	-	-
	Trade Payments	161.504	129.800
	<i>Cash Generated from Operations</i>	(36.512)	(46.361)
	Interest Paid	(6.442)	(14.130)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	(42.954)	(60.491)
	<i>Net Cash from Operating Activities</i>	(42.954)	(60.491)
<b>B.</b>	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	41.060	55.484
	<i>Net Cash from Investing Activities</i>	41.060	55.484
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	5.784	10.437
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	5.784	10.437
<b>D.</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	3.890	5.430
	Cash and Cash Equivalents at the beginning of the year	14.828	9.398
	Cash and Cash Equivalents at the end of the year	18.718	14.828

As per our report of even date attached

Date: 08th November, 2022

Place: Delhi

For on and behalf of board  
**For RTCL Limited**  
 (Formerly known as ~~RTCL Limited~~ RTCL Tobacco Company Limited)  
 (Ajay Kumar Jain)  
 Director  
 Director/ Auth. Signatory  
 DIN:00043349

# *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> September, 2022. 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 Half Yearly unaudited Standalone Balance Sheet as at September 30<sup>th</sup>, 2022 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**  
**Membership Number : 083705**  
**UDIN: 22083705BCNGOE9111**  
**Place of Signature: Delhi**  
**Date: 08/11/2022**

**C-5, LGF, Lajpat Nagar-III, New Delhi-110 024**  
**Tel.: 011-29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com**



Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	8	11	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28	10	2022
Start time of board meeting	03	00	P.M
End time of board meeting	04	45	P.M
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			

For RTCL

(Formerly RTCL Limited)

Director (Auth. Signatory)

# RTCL LIMITED

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CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666  
Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

## PART I

### STATEMENT CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2022

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	-
II	Other Income	33.724	32.606	38.073	71.797	57.880	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)	33.724	32.606	38.073	71.797	57.880	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	3.705	3.611	3.305	7.010	7.121	19.023
	Finance Costs	3.266	3.522	3.176	6.442	6.949	14.131
	Depreciation and amortisatoion expense	3.332	3.332	3.332	6.664	6.664	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	4.449	5.213	6.892	11.341	12.791	48.678
	Total expenses (VI)	14.752	15.678	16.705	31.457	33.525	95.159
VII	Profit/(Loss) before exceptional items and tax (V-VI)	18.972	16.928	21.368	40.340	24.355	27.179
VIII	Exceptional items	(4.431)	(12.727)	4.335	(0.096)	(12.727)	(15.044)
IX	Profit/(Loss) before tax (VII+VIII)	14.541	4.201	25.703	40.244	11.628	12.135
X	Tax expense:						
	(1) Current tax	(3.843)		(6.456)	(10.30)		(5.132)
	(2) Deferred Tax	-	(5.413)	-	-	(5.413)	
XI	Profit/(Loss) for the period from continuing operations (IX-X)	10.698	(1.212)	19.247	29.945	6.215	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 of Profit/ (Loss) of Associates	2.284	(0.437)	1.68	3.965	2.673	26.657
	Net profit/ (loss) after taxes, Minority interest and share of profit/ (loss) of associates						
XV	Profit/(Loss) for the period (XI+XIV)	12.982	(1.212)	20.928	33.910	8.888	33.660
	Other Comprehensive Income						
XVI	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)	12.982	(1.212)	20.928	33.910	8.888	33.660
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	0.109	(0.010)	0.174	0.283	0.074	0.280
	(2) Diluted						
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic	-	-	-	-	-	-
	(2) Diluted						
	Earnings per equity shares (for discontinued and continuing operations)						
XX	(1) Basic	0.109	(0.010)	0.174	0.283	0.074	0.280
	(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 II

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5430812	5346636	5346636	5430812	5430812
	- Percentage of Shareholding	44.550	45.216	44.550	44.550	45.216	45.216
2	Promoters and Promoters Group Shareholding**						
	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	6654534	6570358	6654534	6654534	6570358	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)	55.450	54.784	55.450	55.450	54.784	54.784
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	Three Months ended 30th September, 2022					
	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 Consolidated results for the quarter and half yearly ended 30th September 2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08th November 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 September 30th, 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 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, 2022 and accordingly results for the quarter and half yearly ended September 30th, 2022 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: 08th November, 2022  
Place: Delhi

For RTCL Limited  
(Formerly known as Raghunath Tobacco)

RTCL Limited  
Ajay Kumar Jain  
Director  
DN:00043349

# 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 30.09.2022 (Unaudited)	Standalone Three Months ended 30.09.2021 (Unaudited)	Standalone Three Months ended 30.06.2022 (Unaudited)	Standalone Six Months ended 30.09.2022 (Unaudited)	Standalone Six Months ended 30.09.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-	-
c. Unallocable	9.924	16.974	20.813	30.737	27.100	66.854
<b>Total</b>	<b>9.924</b>	<b>16.974</b>	<b>20.813</b>	<b>30.737</b>	<b>27.100</b>	<b>66.854</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	9.924	16.974	20.813	30.737	27.100	66.854
<b>2. Segment Results</b>						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(11.496)	(12.163)	(13.533)	(25.029)	(26.584)	(81.062)
c. Other Un Allocable Income	9.924	16.974	20.813	30.737	27.100	66.854
d. Interest Income/Expenses	23.800	(15.148)	17.259	41.059		55.484
<b>Total</b>	<b>22.228</b>	<b>(10.337)</b>	<b>24.539</b>	<b>46.767</b>	<b>0.516</b>	<b>41.276</b>
Interest expenses	(3.256)	27.264	(3.171)	(6.427)	23.839	(14.097)
Exceptional Items	(4.431)	(12.727)	4.335	(0.096)	(12.727)	(15.044)
Other un-allocable Income	-	-	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>14.541</b>	<b>4.201</b>	<b>25.703</b>	<b>40.244</b>	<b>11.628</b>	<b>12.135</b>
Add: Profit/(Loss) of Associates	2.284	(0.437)	1.681	3.965	2.673	26.657
<b>Total Consolidated Profit before Tax</b>	<b>16.825</b>	<b>3.764</b>	<b>27.384</b>	<b>44.209</b>	<b>14.301</b>	<b>38.792</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	370.372	682.635	441.670	370.372	682.635	521.912
c. Other un-allocable Capital Employed	3,630.391	3,259.619	3,546.112	3,630.391	3,259.619	3,444.941
<b>Total</b>	<b>4,000.763</b>	<b>3,942.254</b>	<b>3,987.782</b>	<b>4,000.763</b>	<b>3,942.254</b>	<b>3,966.853</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 November, 2022  
Place: Delhi

For RTCL Limited  
(Formerly known as R. G. Tobacco Company Limited)  
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 Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupees in Lakhs)

PARTICULARS	30th September, 2022 (Rs.) Unaudited	31st March, 2022 (Rs.) Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	209.637	216.301
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	2,497.463	2,493.498
(d) Deferred Tax Assets (net)	301.131	301.131
(d) Long-term loans and advances	1,144.561	945.726
(e) Other Non-Current Assests	181.450	186.255
<b>sub total Non-current assets</b>	<b>4,334.242</b>	<b>4,142.911</b>
<b>(2) Current Assets</b>		
<b>(a) Current Investments</b>		
(b) Inventories	633.419	633.419
(c) Trade receivables	82.698	76.754
(d) Cash and cash equivalents	18.718	14.828
(e) Short-terms loans and advances	-	-
(f) other current assets	0.120	0.085
<b>sub-total-current assets</b>	<b>734.955</b>	<b>725.086</b>
<b>TOTAL ASSETS</b>	<b>5,069.197</b>	<b>4,867.998</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	2,800.646	2,766.736
(c) Money received against share warrants	-	-
<b>Sub total shareholders funds</b>	<b>4,000.763</b>	<b>3,966.853</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 Liabilities	302.073	302.073
(d) Long-term Provisions	23.163	23.163
<b>Sub total Non-current Liabilities</b>	<b>372.861</b>	<b>372.861</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	196.733	190.948
(b) Trade Payables	54.160	54.288
(b) Other Current Liabilities	444.435	281.876
(c) Short-term Provisions	0.245	1.172
<b>Sub total current Liabilities</b>	<b>695.573</b>	<b>528.284</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,069.197</b>	<b>4,867.998</b>

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

Date: 08th November 2022

Place: Delhi

For RTCL LIMITED  
(Formerly known as RTCL Limited)  
Ajay Kumar Jain  
Director  
DIN: 00043349

For RTCL Limited  
(Formerly known as RTCL Limited)  
Ajay Kumar Jain  
Director  
DIN: 00043349

**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, 2022**

S.No.	PARTICULARS	30.09.2022 Rupees	31.03.2022 Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<i>Net Profit after Tax and Extraordinary Items</i>	33.910	33.660
	<i>Adjustments for :</i>		
	Depreciation	6.663	13.327
	Profit on Sale of Fixed assets	-	-
	Deferred Tax Provision	-	-
	Interest and Other Income	(41.059)	(55.484)
	Interest Paid	6.442	14.131
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	5.956	5.634
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(203.972)	(181.795)
	Inventories	-	-
	Trade Payments	161.504	129.800
	<i>Cash Generated from Operations</i>	(36.512)	(46.361)
	Interest Paid	(6.442)	(14.131)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	(42.954)	(60.492)
	<i>Net Cash from Operating Activities</i>	(42.954)	(60.492)
<b>B.</b>	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	41.060	55.484
	<i>Net Cash from Investing Activities</i>	41.060	55.484
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	5.784	10.437
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	5.784	10.437
<b>D.</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	3.890	5.429
	Cash and Cash Equivalents at the beginning of the year	14.828	9.398
	Cash and Cash Equivalents at the end of the year	18.718	14.827

As per our report of even date attached

Date: 08th November, 2022

Place: Delhi

For on and behalf of board

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

*(Ajay Kumar Jain)*  
Director  
DIN:00043349

Auth. Signatory

# *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> September 2022 and the year to date results for the period from 01/04/2022 to 30/09/2022 ("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, LGF, Lajpat Nagar-III, New Delhi-110 024**\_\_\_\_\_

**Tel.: 011-29830208, 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) associates included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net profit of **Rs. 3,96,506.00** as on 30<sup>th</sup> September, 2022. 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) Associates which have not been reviewed by their auditors, whose financial results reflect total assets of **Rs. 38,30,24,397.76** as at 30<sup>th</sup> September, 2022, as well as total revenue of **Rs. 15,36,646.00** for the quarter ended 30<sup>th</sup> September 2022 and **Rs. 32,38,404.00** for the period ended 30<sup>th</sup> September 2022 (year to date). These interim financial statements and other financial information have been audited by other auditors whose report(s) has been furnished to us, 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 the report of such other auditors.

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 Half Yearly unaudited Consolidated Balance sheet as at September 30<sup>th</sup>, 2022 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  
GOEL

**(Virendra Kumar Goel)**  
**Partner**  
**Membership Number: 083705**  
**UDIN: 22083705BCNDSP2887**  
**Place of Signature: Delhi**  
**Date: 08/11/2022**

**C-5, LGF, Lajpat Nagar-III, New Delhi-110 024**  
**Tel.: 011-29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com**