

# 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

Website: [www.rtcllimited.in](http://www.rtcllimited.in), E-mail: [rgc.secretarial@gmail.com](mailto:rgc.secretarial@gmail.com),

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Date: 10<sup>th</sup> November, 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 and half year ended on 30<sup>th</sup> September, 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 and half year ended on 30<sup>th</sup> September, 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 and half year ended on 30<sup>th</sup> September, 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 04:10 P.M.**

Kindly take the above on record and acknowledge receipt.

Thanking You,  
Yours Faithfully,

**For RTCL Limited**

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

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

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quaterly 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	10	11	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	3	11	2023
Start time of board meeting	03	00	P.M
End time of board meeting	04	10	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 Redington 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, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	9.703
II	Other Income	66.195	33.724	12.021	78.216	71.797	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)	66.195	33.724	12.021	78.216	71.797	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	4.458	3.705	4.495	8.953	7.010	17.780
	Finance Costs	3.967	3.266	3.856	7.823	6.442	13.051
	Depreciation and amortisatoion expense	3.228	3.332	3.291	6.519	6.664	12.911
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	4.212	4.449	7.082	11.294	11.341	34.640
	Total expenses (VI)	15.865	14.752	18.724	34.589	31.457	78.382
VII	Profit/(Loss) befor exceptional items and tax (V-VI)	50.330	18.972	(6.703)	43.627	40.340	96.203
VIII	Exceptional items	(0.174)	(4.431)		(0.174)	(0.096)	(4.702)
IX	Profit/(Loss) befor tax (VII+VIII)	50.156	14.541	(6.703)	43.453	40.244	91.501
	Tax expense:	-	-	-	-	-	-
X	(1) Current tax	(30.380)	(3.843)	-	(30.380)	(10.299)	(51.933)
	(2) Deferred Tax	(2.886)	-	1.676	(1.210)	-	2.264
XI	Profit/(Loss) for the period from continuing operations (IX-X)	16.890	10.698	(5.027)	11.863	29.945	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)	16.890	10.698	(5.027)	11.863	29.945	41.832
	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)	16.890	10.698	(5.027)	11.863	29.945	41.832
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic						
	(2) Diluted	0.141	0.090	(0.042)	0.099	0.250	0.349
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)						
XX	(1) Basic						
	(2) Diluted	0.141	0.090	(0.042)	0.099	0.250	0.349

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

For RTCL Limited  
(Formerly RTCL)

Director/Authorized Signatory

## PART II

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	30.06.2023 (Un-audited)	30.09.2023 (Un-audited)	30.09.2022 (Un-audited)	31.03.2023 (Audited)
A	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	<b>Public Share Holding</b>						
	- 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	<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	6654534	6654534	6654534	6654534	6654534	6654534
	- 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	55.450	55.450	55.450	55.450	55.450
	Particulars	Three Months ended 30th September, 2023					
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 2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10th November 2023.
- 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 half Year ended September 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.
- 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 and half yearly ended September 30th, 2023 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 affairs.

Date: 10th November, 2023

Place: Delhi

For RTCL Limited  
(Formerly known as ...)

RTCL Limited

Ajay Kumar Jain

(Whole Time Director)

DIN: 00043349

# RTCL Limited

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CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666  
Website: rtcllimited.in, E-mail: rgs.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 30.09.2023 (Unaudited)	Standalone Three Months ended 30.09.2022 (Unaudited)	Standalone Three Months ended 30.06.2023 (Unaudited)	Standalone Six Months ended 30.09.2023 (Unaudited)	Standalone Six Months ended 30.09.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	12.021	-	12.021	24.042	-	40.945
c. Unallocable	1.800	9.924	-	1.800	30.737	46.252
<b>Total</b>	<b>13.821</b>	<b>9.924</b>	<b>12.021</b>	<b>25.842</b>	<b>30.737</b>	<b>87.197</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>13.821</b>	<b>9.924</b>	<b>12.021</b>	<b>25.842</b>	<b>30.737</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	0.115	(11.496)	(2.856)	(2.741)	(25.029)	(24.414)
c. Other Un Allocable Income	1.800	9.924	-	1.800	30.737	46.252
d. Interest Income/Expenses	52.375	23.800	-	52.375	41.059	87.388
<b>Total</b>	<b>54.290</b>	<b>22.228</b>	<b>(2.856)</b>	<b>51.434</b>	<b>46.767</b>	<b>109.226</b>
Interest expenses	(3.959)	(3.256)	(3.847)	(7.806)	(6.427)	(13.023)
Exceptional Items	(0.174)	(4.431)	-	(0.174)	(0.096)	(4.702)
Other un-allocable Income	-	-	-	-	-	-
<b>(Net off un-allocable Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit before Tax</b>	<b>50.156</b>	<b>14.541</b>	<b>(6.703)</b>	<b>43.453</b>	<b>40.244</b>	<b>91.501</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	259.552	370.372	258.618	259.552	370.372	274.637
c. Other un-allocable Capital Employed	2,645.094	2,510.524	2,629.148	2,645.094	2,510.524	2,618.156
<b>Total</b>	<b>2,904.646</b>	<b>2,880.896</b>	<b>2,887.766</b>	<b>2,904.646</b>	<b>2,880.896</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.

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

Ajay Kumar Jain  
(Whole Time Director)

DIN : 00043349

RTCL Limited  
(Formerly known as RTCL)

Director/Auditor, Signatory

Date: 10th November, 2023  
Place: Delhi

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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, 2023	31st March, 2023
	(Rs.)	(Rs.)
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	186.624	191.933
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	1,366.260	1366.260
(d) Deferred Tax Assets (net)	-	20.539
(e) Long-term loans and advances	1,357.715	1,311.585
(f) Other Non-Current Assests	136.262	172.738
<b>sub total Non-current assets</b>	<b>3,046.861</b>	<b>3,063.056</b>
<b>(2) Current Assets</b>		
<b>(a) Current Investments</b>		-
(b) Inventories	633.419	633.419
(c) Trade receivables	74.713	72.208
(d) Cash and cash equivalents	23.649	19.112
(e) Short-terms loans and advances	-	-
(f) other current assets	26.527	12.575
<b>sub-total-current assets</b>	<b>758.308</b>	<b>737.315</b>
<b>TOTAL ASSETS</b>	<b>3,805.169</b>	<b>3,800.371</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	1,704.529	1,692.666
(c) Money received against share warrants		
<b>Sub total shareholders funds</b>	<b>2,904.646</b>	<b>2,892.783</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)	46.571	45.362
(c) Other Long term Liabilities	36.904	49.986
(d) Long-term Provisions	23.859	23.859
<b>Sub total Non-current Liabilities</b>	<b>107.334</b>	<b>119.207</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	209.694	202.668
(b) Trade Payables	54.922	54.588
(b) Other Current Liabilities	528.567	531.124
(c) Short-term Provisions	-	-
<b>Sub total current Liabilities</b>	<b>793.183</b>	<b>788.381</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,805.169</b>	<b>3,800.371</b>

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

Date: 10th November 2023

Place: Delhi

For RTCL (Formerly known as  
RTCL LIMITED  
(Formerly known as  
Tobacco Company 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

**STANDALONE CASH FLOW STATEMENT FOR THE QUARTER ENDED SEPTEMBER 30, 2023**

S.No.	PARTICULARS	30.09.2023 Rupees	31.03.2023 Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<i>Net Profit after Tax and Extraordinary Items</i>	11.863	41.832
	<i>Adjustments for :</i>		-
	Depreciation	6.519	12.911
	Profit on Sale of Fixed assets	-	4.606
	Deferred Tax Provision	-	-
	Interest and Other Income	(52.375)	(87.388)
	Interest Paid	7.824	13.051
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(26.169)	(14.988)
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(5.571)	(68.358)
	Inventories	-	-
	Trade Payments	(14.091)	(5.277)
	<i>Cash Generated from Operations</i>	(45.831)	(88.623)
	Interest Paid	(7.824)	(13.051)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	(53.655)	(101.673)
	<i>Net Cash from Operating Activities</i>	(53.655)	(101.673)
<b>B.</b>	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	(1.210)	6.850
	Purchase of Investments	-	-
	Interest and Other Income	52.375	87.388
	<i>Net Cash from Investing Activities</i>	51.165	94.238
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	7.026	11.720
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	7.026	11.720
<b>D.</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	4.536	4.284
	Cash and Cash Equivalents at the beginning of the year	19.112	14.828
	Cash and Cash Equivalents at the end of the year	23.648	19.112

As per our report of even date attached

Date: 10th November, 2023

Place: Delhi

For and on behalf of board  
(Formerly Director)Ajay Kumar Jain  
(Whole Time Director)

DIN:00043349

For and on behalf of board

Ajay Kumar Jain

(Whole Time Director)

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, 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 Half yearly unaudited Standalone Balance sheet as at September 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  
11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000  
VIRENDRA KUMAR GOEL

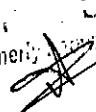
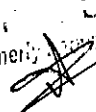
**(Virendra Kumar Goel)**  
**Partner Signature**  
**Membership Number: 083705**  
**UDIN: 23083705BGYYWK9279**  
**Place: Delhi**  
**Date: 10/11/2023**

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

**Tel.: 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	2023
Date of end of Financial year	31	03	2024
Date of board meeting when results were approved	10	11	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	3	11	2023
Start time of board meeting	03	00	P.M
End time of board meeting	04	10	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  (Formerly )  
Director/Auditor

# RTCL LIMITED

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

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, 2023

(Rupees in Lakhs)

(Rupees in Lakhs)								
Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year	
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022		31.03.2023
		(Unaudited)			(Unaudited)			(Audited)
I	Revenue From Operation	-	-	-	-	-	9,703	
II	Other Income	66.195	33.724	12.021	78.216	71.797	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)	66.195	33.724	12.021	78.216	71.797	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	4.458	3.705	4.495	8.953	7.010	17.780	
	Finance Costs	3.967	3.266	3.856	7.823	6.442	13.051	
	Depreciation and amortisatoion expense	3.228	3.332	3.291	6.519	6.664	12.911	
	Impairment losses	-	-	-	-	-	-	
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-	
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-	
	Other Expenses	4.212	4.449	7.082	11.294	11.341	34.640	
	Total expenses (VI)	15.865	14.752	18.724	34.589	31.457	78.382	
VII	Profit/(Loss) befor exceptional items and tax (V-VI)	50.330	18.972	(6.703)	43.627	40.340	96.203	
VIII	Exceptional items	(0.174)	(4.431)	-	(0.174)	(0.096)	(4.702)	
IX	Profit/(Loss) before tax (VII+VIII)	50.156	14.541	(6.703)	43.453	40.244	91.501	
X	Tax expense:	-	-	-	-	-	-	
	(1) Current tax	(30.380)	(3.843)	-	(30.380)	(10.299)	(51.933)	
	(2) Deferred Tax	(2.886)	-	1.676	(1.210)	-	2.264	
XI	Profit/(Loss) for the period from continuing operations (IX-X)	16.890	10.698	(5.027)	11.863	29.945	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	1.443	2.284	1.716	3.159	3.965	20.471	
	Net Profit/(Loss) after Taxes, Minority interest and shares of Pfofit/(Loss)							
XV	Profit/(Loss) for the period (XI+XIV)	18.333	12.982	(3.311)	15.022	33.910	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)	18.333	12.982	(3.311)	15.022	33.910	62.303	
XVIII	Earnings per equity shares (for continuing operation)							
	(1) Basic	0.153	0.108	(0.028)	0.125	0.283	0.519	
	(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	0.153	0.108	(0.028)	0.125	0.283	0.519	
	(2) Diluted	-	-	-	-	-	-	

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

For RTCL  
(Formerly RTCL Limited)

Director/Auth. Signatory

ART II

D.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	<b>Public Share Holding</b>						
	- 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	<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	6654534	6654534	6654534	6654534	6654534	6654534
	- 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	55.450	55.450	55.450	55.450	55.450
	Particulars	Three Months ended 30th September, 2023					
3	<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 Consolidated results for the quarter and half yearly ended 30th September 2023 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10th November 2023.
- 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 half Year ended September 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.
- 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 and half yearly ended September 30th, 2023 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: 10th November, 2023  
Place: Delhi

For RTCL Limited  
(Formerly known as)

RTCL Limited  
Ajay Kumar Jain  
(Whole Time Director)  
Director's Authority

# 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 30.09.2023 (Unaudited)	Consolidated Three Months ended 30.09.2022 (Unaudited)	Consolidated Three Months ended 30.06.2023 (Unaudited)	Consolidated Six Months ended 30.09.2023 (Unaudited)	Consolidated Six Months ended 30.09.2022 (Unaudited)	Accounting Year ended 31.03.2023 (Audited)
<b>1. Segment Revenue</b>							
a.	Trading / Agency Business	-	-	-	-	-	-
b.	Real Estate Development	12.021	-	12.021	24.042	-	40.945
c.	Unallocable	1.800	9.924	-	1.800	30.737	46.252
<b>Total</b>		<b>13.821</b>	<b>9.924</b>	<b>12.021</b>	<b>25.842</b>	<b>30.737</b>	<b>87.197</b>
Less: Inter Segment Revenue		-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>		<b>13.821</b>	<b>9.924</b>	<b>12.021</b>	<b>25.842</b>	<b>30.737</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	0.115	(11.496)	(2.856)	(2.741)	(25.029)	(24.414)
c.	Other Un Allocable Income	1.800	9.924	-	1.800	30.737	46.252
d.	Interest Income/Expenses	52.375	23.800	-	52.375	41.059	87.388
<b>Total</b>		<b>54.290</b>	<b>22.228</b>	<b>(2.856)</b>	<b>51.434</b>	<b>46.767</b>	<b>109.226</b>
Interest expenses		(3.959)	(3.256)	(3.847)	(7.806)	(6.427)	(13.023)
Exceptional Items		(0.174)	(4.431)	-	(0.174)	(0.096)	(4.702)
Other un-allocable Income		-	-	-	-	-	-
(Net off un-allocable Expenses)		-	-	-	-	-	-
<b>Total Profit before Tax</b>		<b>50.156</b>	<b>14.541</b>	<b>(6.703)</b>	<b>43.453</b>	<b>40.244</b>	<b>91.501</b>
Add: Profit/Loss of Associates		1.443	2.284	1.716	3.159	3.965	20.471
<b>Total Consolidated Profit before Tax</b>		<b>51.599</b>	<b>16.825</b>	<b>(4.987)</b>	<b>46.612</b>	<b>44.209</b>	<b>111.972</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>							
a.	Trading / Agency Business	-	-	-	-	-	-
b.	Real Estate Development	259.552	4.000	258.618	259.552	370.372	274.637
c.	Other un-allocable Capital Employed	3,784.049	3,630.391	3,766.650	3,784.049	3,630.391	3,753.942
<b>Total</b>		<b>4,043.601</b>	<b>3,634.391</b>	<b>4,025.268</b>	<b>4,043.601</b>	<b>4,000.763</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.

For RTCL Limited  
(Formerly known as RTCL Limited)

Ajay Kumar Jain  
(Whole Time Director)  
DIN : 00043349

Director/Authorized Signatory

Date: 10th November, 2023  
Place: Delhi

# RTCL LIMITED

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

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

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

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

	(Rupees in Lakhs)	
PARTICULARS	30th September, 2023	31st March, 2023
	(Rs.)	(Rs.)
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Tangible assets	186.624	191.933
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	2,505.205	2502.046
(d) Deferred Tax Assets (net)	-	20.539
(e) Long-term loans and advances	1,357.715	1,311.585
(f) Other Non-Current Assests	136.262	172.738
<b>sub total Non-current assets</b>	<b>4,185.806</b>	<b>4,198.842</b>
<b>(2) Current Assets</b>		
(a) Current Investments	-	-
(b) Inventories	633.419	633.419
(c) Trade receivables	74.712	72.208
(d) Cash and cash equivalents	23.649	19.112
(e) Short-terms loans and advances	-	-
(f) other current assets	26.527	12.575
<b>sub-total-current assets</b>	<b>758.307</b>	<b>737.315</b>
<b>TOTAL ASSETS</b>	<b>4,944.114</b>	<b>4,936.156</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	2,843.474	2,828.452
(c) Money received against share warrants	-	-
<b>Sub total shareholders funds</b>	<b>4,043.591</b>	<b>4,028.569</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)	46.571	45.362
(c) Other Long term Liabilities	36.904	49.986
(d) Long-term Provisions	23.859	23.859
<b>Sub total Non-current Liabilities</b>	<b>107.334</b>	<b>119.207</b>
<b>(5) Current Liabilities</b>		
(a) Short-term borrowings	209.694	202.668
(b) Trade Payables	54.922	54.588
(b) Other Current Liabilities	528.567	531.120
(c) Short-term Provisions	-	-
<b>Sub total current Liabilities</b>	<b>793.183</b>	<b>788.377</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,944.114</b>	<b>4,936.156</b>

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

Date: 10th November 2023

Place: Delhi

For RTCL LIMITED  
(Formerly RTCL)

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

**CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED SEPTEMBER 30, 2023**

S.No.	PARTICULARS	30.09.2023 Rupees	31.03.2023 Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<i>Net Profit after Tax and Extraordinary Items</i>	11.863	41.832
	<i>Adjustments for :</i>		-
	Depreciation	6.519	12.911
	Profit on Sale of Fixed assets	-	4.606
	Deferred Tax Provision	-	-
	Interest and Other Income	(52.375)	(87.388)
	Interest Paid	7.824	13.051
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(26.169)	(14.988)
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(5.571)	(68.358)
	Inventories	-	-
	Trade Payments	(14.091)	(5.277)
	<i>Cash Generated from Operations</i>	(45.831)	(88.623)
	Interest Paid	(7.824)	(13.051)
	Direct Taxes Paid	-	-
	<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	(53.655)	(101.673)
	<i>Net Cash from Operating Activities</i>	(53.655)	(101.673)
<b>B.</b>	<b>CASH FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	(1.210)	6.850
	Purchase of Investments	-	-
	Interest and Other Income	52.375	87.388
	<i>Net Cash from Investing Activities</i>	51.165	94.238
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	7.026	11.720
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	7.026	11.720
<b>D.</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	4.536	4.284
	Cash and Cash Equivalents at the beginning of the year	19.112	14.828
	Cash and Cash Equivalents at the end of the year	23.648	19.112

As per our report of even date attached

For on and behalf of board

(Formerly)

Ajay Kumar Jain

(Whole Time Director)

DIN:00043349

Date: 10th November, 2023

Place: Delhi

## CHARTERED ACCOUNTANTS

6. The Consolidated Unaudited Interim Financial Results also Includes the Group's share of net profit (Including other comprehensive Income) of **Rs. 10,15,428.63** for the period ended 30<sup>th</sup> September 2023 in respect of Two associates whose financial results have not been reviewed by their auditor. 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.

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 30<sup>th</sup> September, 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."

**(Virendra Kumar Goel)**  
**Partner**  
**Membership Number: 083705**  
**UDIN: 23083705BGYYWL9506**  
**Place: Delhi**  
**Date: 10/11/2023**

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

# *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 2023 and Six months for the period from 01/04/2023 to 30/09/2023 ("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, LGF, Lajpat Nagar-III, New Delhi-110 024**\_\_\_\_\_

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