

# 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, Website: www.rtcllimited.in

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Date: 11<sup>th</sup> February, 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: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter and Nine Months ended on 31<sup>st</sup> December, 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 nine months ended 31<sup>st</sup> December, 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 nine months ended on 31<sup>st</sup> December, 2021, as required under Regulation 33 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours Faithfully,

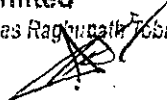
**For RTCL Limited**  
  
(Formerly known as RGC Limited Tobacco Company Limited)

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

<b>Scrip Code</b>	531552		
<b>Name of the Company</b>	RTCL Limited		
<b>Result Type</b>	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	11	02	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	1	02	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	3rd 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 Raghu Path Tobacco Company Limited)



**Director/Auth. Signatory**

# 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation						
II	Other Income	28.426	139.775	32.606	86.306	163.139	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)	28.426	139.775	32.606	86.306	163.139	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	3.723	3.504	3.611	10.844	9.495	14.422
	Finance Costs	3.628	0.108	3.522	10.577	0.126	12.924
	Depreciation and amortisation expense	3.331	3.568	3.332	9.995	10.705	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	4.860	11.621	5.213	17.651	20.074	26.702
	Total expenses (VI)	15.542	18.801	15.678	49.067	40.400	67.375
VII	Profit/(Loss) before exceptional items and tax (V-VI)	12.884	120.974	16.928	37.239	122.739	218.978
VIII	Exceptional items	12.727	-	(12.727)	-	-	1.961
IX	Profit/(Loss) before tax (VII+VIII)	25.611	120.974	4.201	37.239	122.739	220.940
	Tax expense:						
X	(1) Current tax	(15.485)	(38.860)	-	(20.898)	(38.860)	(53.123)
	(2) Deferred Tax	-	0.933	(5.413)	-	1.392	1.610
XI	Profit/(Loss) for the period from continuing operations (IX-X)	10.126	83.047	(1.212)	16.341	85.271	169.427
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)	10.126	83.047	(1.212)	16.341	85.271	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)	10.126	83.047	(1.212)	16.341	85.271	169.427
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	0.084	0.692	(0.010)	0.136	0.711	1.412
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	0.084	0.692	(0.010)	0.136	0.711	1.412

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

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

Director/Auth. Signatory

## PART II

Sr. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Un-audited)			(Un-audited)		
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5430812	5430812	5430812	5430812	5430812	5430812
	- Percentage of Shareholding	45.250	45.250	45.250	45.250	45.250	45.250
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	6570358	6570358	6570358	6570358	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)	54.750	54.750	54.750	54.750	54.750	54.750
	Particulars	Three Months ended 31st December, 2021					
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 nine months ended 31st December 2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th February 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 nine months ended December 31st, 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, 2020 and accordingly results for the quarter and nine months ended December 31st, 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 Raghu.nath Tobacco Company Limited)

Ajay Kumar Jain

Director/Authorized Signatory

DIN No.00043349

Date: 11th February, 2022

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

Under Regulation 53 of the LODR, 2015							
Particulars		Standalone	Standalone	Standalone	Standalone	Standalone	(Rupees in Lacs)
		Three Months ended 31.12.2021 (Unaudited)	Three Months ended 31.12.2020 (Unaudited)	Three Months ended 30.09.2021 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
1. Segment Revenue							
a.	Trading / Agency Business	-	-	-	-	-	-
b.	Real Estate Development	-	-	-	-	-	-
c.	Unallocable	12.367	139.674	16.974	39.467	162.938	216.097
Total		12.367	139.674	16.974	39.467	162.938	216.097
Less: Inter Segment Revenue		-	-	-	-	-	-
Net Sales/Income from Operations		12.367	139.674	16.974	39.467	162.938	216.097
2. Segment Results							
Profit/(Loss)before tax,extraordinary items and interest from segment							
a.	Trading / Agency Business	-	-	-	-	-	-
b.	Real Estate Development	(11.924)	(18.801)	(12.163)	(38.508)	(40.400)	(54.602)
c.	Other Un Allocable Income	12.366	139.674	16.974	39.466	162.938	216.097
d.	Interest Income/Expenses	46.840	0.201	(15.148)	46.840	0.201	70.256
Total		47.282	121.074	(10.337)	47.798	122.739	231.751
Inter-set expenses		(34.398)	-	27.264	(10.559)	-	(12.772)
Exceptional Items		12.727	(0.100)	(12.727)	-	-	1.961
Other un-allocable Income		-	-	-	-	-	-
(Net off un-allocable Expenses)		-	-	-	-	-	-
Total Profit before Tax		25.611	120.974	4.201	37.239	122.739	220.940
3. Capital Employed (Segment Assets - Segment Liabilities)							
a.	Trading / Agency Business	-	-	-	-	-	-
b.	Real Estate Development	644.373	753.005	682.635	644.373	753.005	726.389
c.	Other un-allocable Capital Employed	2,215.916	2,006.788	2,167.528	2,215.916	2,006.788	2,117.559
Total		2,860.289	2,759.793	2,850.163	2,860.289	2,759.793	2,843.948

**Notes:**

- Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

**For RTCL Limited**

(Formerly known as Rajasthan Road Transport Corporation Limited)

  
Ajay Kumar Jain  
Director

DIN : 00043349

Date: 11th February, 2022

Place: Delhi

**Limited Review Report on Quarterly and Nine Months 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 31<sup>st</sup> December, 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 Nine Months unaudited Standalone Balance sheet as at December 31st, 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.



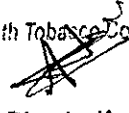
Place of signature: Delhi  
Date: 11/02/2022

For Saria Gupta & Co.  
Firm Registration No. 00316N  
Chartered Accountants

Sachin Singhal  
Partner  
Membership NO. 550213  
UDIN: 22550213ABKALZ1235

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	11	02	2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	1	02	2022
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	3rd 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 Limited  
(Formerly known as Raghunath Tobacco Company Limited)

  
Director/Auth. Signatory

# RTCL LIMITED

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

## PART I

### STATEMENT CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation						
II	Other Income	28.426	139.775	32.606	86.306	163.139	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)	28.426	139.775	32.606	86.306	163.139	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	3.723	3.504	3.611	10.844	9.495	14.422
	Finance Costs	3.628	0.108	3.522	10.577	0.126	12.924
	Depreciation and amortisation expense	3.331	3.568	3.332	9.995	10.705	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	4.860	11.621	5.213	17.651	20.074	26.702
	Total expenses (VI)	15.542	18.801	15.678	49.067	40.400	67.375
VII	Profit/(Loss) before exceptional items and tax (V-VI)	12.884	120.974	16.928	37.239	122.739	218.978
VIII	Exceptional items	12.727	-	(12.727)	-	-	1.961
IX	Profit/(Loss) before tax (VII+VIII)	25.611	120.974	4.201	37.239	122.739	220.940
	Tax expense:						
X	(1) Current tax	(15.485)	(38.860)	-	(20.898)	(38.860)	(53.123)
	(2) Deferred Tax	-	0.933	(5.413)	-	1.392	1.610
XI	Profit/(Loss) for the period from continuing operations (IX-X)	10.126	83.047	(1.212)	16.341	85.271	169.427
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
	Share of Profit/(Loss) of Associates	1.450	10.727	(0.437)	4.123	29.563	51.165
	Net Profit/(Loss) after taxes, Minority Interest and Share of Profit/(Loss) of associates						
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	11.576	93.774	(1.649)	20.464	114.834	220.592
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)	11.576	93.774	(1.649)	20.464	114.834	220.592
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	0.096	0.781	(0.014)	0.171	0.957	1.838
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	0.096	0.781	(0.014)	0.171	0.957	1.838

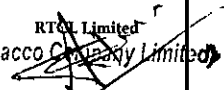
\*\*Difference arising on reclassification of financial assets at the reclassification date

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

Director/Auth. Signatory



PART II						
Sr. No.	Particulars	Three Month Ended			Nine Month Ended	
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020
		(Un-audited)			(Un-audited)	
A	<b>PARTICULARS OF SHAREHOLDINGS</b>					
1	<b>Public Share Holding</b>					
	- Nos. of Equity Shares	5430812	5430812	5430812	5430812	5430812
	- Percentage of Shareholding	45.250	45.250	45.250	45.250	45.250
2	<b>Promoters and Promoters Group Shareholding**</b>					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered					
	- Nos. of Equity Shares	6570358	6570358	6570358	6570358	6570358
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	54.750	54.750	54.750	54.750	54.750
	Particulars	Three Months ended 31st December, 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> <ol style="list-style-type: none"> <li>The Above Quarterly unaudited Consolidated results for the quarter and nine months ended 31st December 2021 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11th February 2022.</li> <li>Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.</li> <li>Previous year's figures have been regrouped/re-classified, wherever necessary.</li> <li>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 nine months ended December 31st, 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.</li> <li>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, 2020 and accordingly results for the quarter and nine months ended December 31st, 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.</li> </ol>						
Date: 11th February, 2022 Place: Delhi		<b>For RTCL Limited</b> (Formerly known as Raghunath Tobacco Company Limited)  Ajay Kumar Jain Director Director/Authorized Signatory DIN No. 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	Consolidated Three Months ended 31.12.2021 (Unaudited)	Consolidated Three Months ended 31.12.2020 (Unaudited)	Consolidated Three Months ended 30.09.2021 (Unaudited)	Consolidated Nine Months ended 31.12.2021 (Unaudited)	Consolidated Nine Months ended 31.12.2020 (Unaudited)	Accounting Year ended 31.03.2021 (Audited)
<b>1. Segment Revenue</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	-	-	-	-	-	-
c. Unallocable	12.367	139.674	16.974	39.467	162.938	216.097
<b>Total</b>	<b>12.367</b>	<b>139.674</b>	<b>16.974</b>	<b>39.467</b>	<b>162.938</b>	<b>216.097</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/ Income from Operations</b>	<b>12.367</b>	<b>139.674</b>	<b>16.974</b>	<b>39.467</b>	<b>162.938</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	(11.924)	(18.801)	(12.163)	(38.508)	(40.400)	(54.602)
c. Other Un Allocable Income	12.366	139.674	16.974	39.466	162.938	216.097
d. Interest Income/ Expenses	46.840	0.201	(15.148)	46.840	0.201	70.256
<b>Total</b>	<b>47.282</b>	<b>121.074</b>	<b>(10.337)</b>	<b>47.798</b>	<b>122.739</b>	<b>231.751</b>
Inter-set expenses	(34.398)	-	27.264	(10.559)	-	(12.772)
Exceptional Items	12.727	(0.100)	(12.727)	-	-	1.961
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>25.611</b>	<b>120.974</b>	<b>4.201</b>	<b>37.239</b>	<b>122.739</b>	<b>220.940</b>
Add: Profit/ (Loss) of Associates	1.450	10.73	(0.44)	4.123	29.56	51.165
<b>Total Consolidated Profit before Tax</b>	<b>27.061</b>	<b>131.701</b>	<b>3.764</b>	<b>41.362</b>	<b>152.302</b>	<b>272.105</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	644.373	753.005	682.635	644.373	753.005	726.389
c. Other un-allocable Capital Employed	3,306.331	3,074.015	3,259.619	3,306.331	3,074.015	3,206.804
<b>Total</b>	<b>3,950.704</b>	<b>3,827.020</b>	<b>3,942.254</b>	<b>3,950.704</b>	<b>3,827.020</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

(Formerly known as Raghunath Tobacco & Agency Limited)

RTCL Limited

Ajay Kumar Jain

Director, Signatory

DIN : 00043349

Date: 11th February, 2022

Place: Delhi

**Independent Auditor's Review Report On consolidated unaudited quarterly and Nine Months ended 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 31<sup>st</sup> December 2021 and Nine Months ended for the period from 01/04/2021 to 31/12/2021 ("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	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 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 Rs 4,12,251 for the quarterly and Nine Months ended on 31<sup>st</sup> December 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. 37,39,82,093.29 as at 31<sup>st</sup> December, 2021, total revenue is Rs. 49,74,612.00 for the quarter and Nine months ended 31<sup>st</sup> December, 2021 respectively, total profit after tax of Rs. 13,27,311.07 for the quarter and Nine months ended 31<sup>st</sup> December, 2021 respectively, total comprehensive income of Rs.13,27,311.07 for the quarter and Nine months ended 31<sup>st</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 Nine Months unaudited Consolidated Balance sheet as at December 31<sup>st</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: 11/02/2022



For Saria Gupta & Co.  
Firm Registration No. 00316N  
Chartered Accountants

  
Sachin Singhal  
Partner

Membership NO. 550213  
UDIN: 22550213ABKBDF4400