

# 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: 02<sup>nd</sup> February, 2023

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

Scrip Code: 531552

**Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 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 Statement of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2022, duly reviewed and recommended by the Audit Committee, at its meeting held today.


We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2022, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:30 P.M and concluded at 05:05 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,  
Yours Faithfully,

For RTCL Limited  
(Formerly known as RTCL Limited)

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

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	2	02	2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24	01	2023
Start time of board meeting	3	30	P.M
End time of board meeting	5	5	P.M
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 Raghunath 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, 2022

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation						
II	Other Income	28.138	28.426	33.724	99.935	86.306	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)	28.138	28.426	33.724	99.935	86.306	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	4.323	3.723	3.705	11.333	10.844	19.023
	Finance Costs	3.312	3.628	3.266	9.754	10.577	14.131
	Depreciation and amortisation expense	3.020	3.331	3.332	9.684	9.995	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	6.208	4.860	4.449	17.549	17.651	48.678
	Total expenses (VI)	16.863	15.542	14.752	48.320	49.067	95.159
VII	Profit/(Loss) before exceptional items and tax (V-VI)	11.275	12.884	18.972	51.615	37.239	27.179
VIII	Exceptional items	-	12.727	(4.431)	(0.096)	-	(15.044)
IX	Profit/(Loss) before tax (VII+VIII)	11.275	25.611	14.541	51.519	37.239	12.135
	Tax expense:						
X	(1) Current tax	(2.242)	(15.485)	(3.843)	(12.542)	(20.898)	(5.132)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	9.033	10.126	10.698	38.977	16.341	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)	9.033	10.126	10.698	38.977	16.341	7.003
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)	9.033	10.126	10.698	38.977	16.341	7.003
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	0.075	0.084	0.090	0.325	0.136	0.058
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	0.075	0.084	0.090	0.325	0.136	0.058

\*\*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
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Un-audited)			(Un-audited)		
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5430812	5346636	5346636	5430812	5430812
	- Percentage of Shareholding	44.550	45.250	44.550	44.550	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	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	54.750	55.450	55.450	54.750	54.784
	Particulars	Three Months ended 31st December, 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 nine months ended 31st December 2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 02nd February 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 nine months ended December 31st, 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 nine months ended December 31st, 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.

For RTCL Limited  
(Formerly known as Rajasthan Telecommunication Corporation Limited)

RTCL Limited  
Ajay Kumar Jain  
Director  
DIN No. 00043320

Date: 02nd February, 2023  
Place: Delhi

Auth. Sign

# RTCL Limited

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

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

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

## Standalone Segment Revenue, Results and Capital Employed Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Standalone Three Months ended 31.12.2022 (Unaudited)	Standalone Three Months ended 31.12.2021 (Unaudited)	Standalone Three Months ended 30.09.2022 (Unaudited)	Standalone Nine Months ended 31.12.2022 (Unaudited)	Standalone Nine Months ended 31.12.2021 (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	12.367	9.924	40.661	39.467	66.854
<b>Total</b>	<b>9.924</b>	<b>12.367</b>	<b>9.924</b>	<b>40.661</b>	<b>39.467</b>	<b>66.854</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>9.924</b>	<b>12.367</b>	<b>9.924</b>	<b>40.661</b>	<b>39.467</b>	<b>66.854</b>
<b>Segment Results</b>						
Profit/(Loss)before tax,extraordinary items and interest from segment	-	-	-	-	-	-
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(13.556)	(11.924)	(11.496)	(38.585)	(38.508)	(81.062)
c. Other Un Allocable Income	9.924	12.366	9.924	40.661	39.466	66.854
d. Interest Income/Expenses	18.215	46.840	23.800	59.274	46.840	55.484
<b>Total</b>	<b>14.583</b>	<b>47.282</b>	<b>22.228</b>	<b>61.350</b>	<b>47.798</b>	<b>41.276</b>
Intersect expenses	(3.308)	(34.398)	(3.256)	(9.735)	(10.559)	(14.097)
Exceptional Items	-	12.727	(4.431)	(0.096)	-	(15.044)
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>11.275</b>	<b>25.611</b>	<b>14.541</b>	<b>51.519</b>	<b>37.239</b>	<b>12.135</b>
<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	278.916	644.373	370.372	278.916	644.373	521.912
c. Other un-allocable Capital Employed	2,611.012	2,215.916	2,510.524	2,611.012	2,215.916	2,329.039
<b>Total</b>	<b>2,889.928</b>	<b>2,860.289</b>	<b>2,880.896</b>	<b>2,889.928</b>	<b>2,860.289</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.

For RTCL Limited  
(Formerly known as Raghuveer Sewa Company Limited)

Ajay Kumar Jain  
Director/Auth. Signatory  
DIN : 00043349

Date: 02nd February, 2023  
Place: Delhi

# **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 31<sup>st</sup> December, 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 Nine Months unaudited Standalone Balance sheet as at December 31<sup>st</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 Signature

Membership Number: 083705

UDIN: 23083705BGYYUK8624

Place: Delhi

Date: 02/02/2023

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

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

<b>Scrip Code</b>	531552		
<b>Name of the Company</b>	RTCL Limited		
<b>Result Type</b>	Quarterly Result		
<b>Date of start of Financial year</b>	01	04	2022
<b>Date of end of Financial year</b>	31	03	2023
<b>Date of board meeting when results were approved</b>	2	02	2023
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	24	01	2023
<b>Start time of board meeting</b>	3	30	P.M
<b>End time of board meeting</b>	5	5	P.M
<b>Description of presentation currency</b>	INR		
<b>Level of rounding used in financial results</b>	lakhs		
<b>Reporting Quarter</b>	3rd Quarter		
<b>Nature of report standalone or consolidated</b>	Consolidated		
<b>Whether results are audited or unaudited</b>	Unaudited		
<b>Segment Reporting</b>	Multi Segment		
<b>Description of single segment</b>			

For RTCL Limited  
(Formerly known as ~~RTCL Limited~~ *RTCL Limited* 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation						
II	Other Income	28.138	28.426	33.724	99.935	86.306	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)	28.138	28.426	33.724	99.935	86.306	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	4.323	3.723	3.705	11.333	10.844	19.023
	Finance Costs	3.312	3.628	3.266	9.754	10.577	14.131
	Depreciation and amortisation expense	3.020	3.331	3.332	9.684	9.995	13.327
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	6.208	4.860	4.449	17.549	17.651	48.678
	Total expenses (VI)	16.863	15.542	14.752	48.320	49.067	95.159
VII	Profit/(Loss) before exceptional items and tax (V-VI)	11.275	12.884	18.972	51.615	37.239	27.179
VIII	Exceptional items	-	12.727	(4.431)	(0.096)	-	(15.044)
IX	Profit/(Loss) before tax (VII+VIII)	11.275	25.611	14.541	51.519	37.239	12.135
	Tax expense:						
X	(1) Current tax	(2.242)	(15.485)	(3.843)	(12.542)	(20.898)	(5.132)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	9.033	10.126	10.698	38.977	16.341	7.003
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
	Share of Profit/(Loss) of Associates	2.585	1.450	2.284	6.550	4.123	26.657
	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)	11.618	11.576	12.982	45.527	20.464	33.660
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)	11.618	11.576	12.982	45.527	20.464	33.660
XVIII	Earnings per equity shares (for continuing operation) (1) Basic (2) Diluted						
		0.097	0.096	0.109	0.379	0.171	0.280
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						
		0.097	0.096	0.109	0.379	0.171	0.280

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

For RTCL Limited  
(Forced by the Registrar of Companies Limited)

Director/Auth. Signatory



## PART II

Sr. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Un-audited)			(Un-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	45.250	44.550	44.550	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	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	54.750	55.450	55.450	54.750	54.784
	Particulars	Three Months ended 31st December, 2022					
<b>B</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 Consolidated results for the quarter and nine months ended 31st December 2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 02nd February 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 nine months ended December 31st, 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 nine months ended December 31st, 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.

For RTCL Limited  
(Formerly known as Rajasthan Road Transport Corporation Limited)

Ajay Kumar Jain  
Director

DIN No. 00043349

Date: 02nd February, 2023  
Place: Delhi

Authorised Signatory

# RTCL Limited

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

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

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

## Consolidated Segment Revenue, Results and Capital Employed Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Consolidated Three Months ended 31.12.2022 (Unaudited)	Consolidated Three Months ended 31.12.2021 (Unaudited)	Consolidated Three Months ended 30.09.2022 (Unaudited)	Consolidated Nine Months ended 31.12.2022 (Unaudited)	Consolidated Nine Months ended 31.12.2021 (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	12.367	9.924	40.661	39.467	66.854
<b>Total</b>	<b>9.924</b>	<b>12.367</b>	<b>9.924</b>	<b>40.661</b>	<b>39.467</b>	<b>66.854</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>9.924</b>	<b>12.367</b>	<b>9.924</b>	<b>40.661</b>	<b>39.467</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	(13.556)	(11.924)	(11.496)	(38.585)	(38.508)	(81.062)
c. Other Un Allocable Income	9.924	12.366	9.924	40.661	39.466	66.854
d. Interest Income/Expenses	18.215	46.840	23.800	59.274	46.840	55.484
<b>Total</b>	<b>14.583</b>	<b>47.282</b>	<b>22.228</b>	<b>61.350</b>	<b>47.798</b>	<b>41.276</b>
Inter-set expenses	(3.308)	(34.398)	(3.256)	(9.735)	(10.559)	(14.097)
Exceptional Items	-	12.727	(4.431)	(0.096)	-	(15.044)
Other un-allocable Income	-	-	-	-	-	-
(Net off un-allocable Expenses)	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>11.275</b>	<b>25.611</b>	<b>14.541</b>	<b>51.519</b>	<b>37.239</b>	<b>12.135</b>
Add: Profit/ (Loss) of Associates	2.585	1.450	2.284	6.550	4.123	26.657
<b>Total Consolidated Profit before Tax</b>	<b>13.860</b>	<b>27.061</b>	<b>16.825</b>	<b>58.069</b>	<b>41.362</b>	<b>38.792</b>
<b>3. Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	278.916	644.373	370.372	278.916	644.373	521.912
c. Other un-allocable Capital Employed	3,733.464	3,306.331	3,630.391	3,733.464	3,306.331	3,444.941
<b>Total</b>	<b>4,012.380</b>	<b>3,950.704</b>	<b>4,000.763</b>	<b>4,012.380</b>	<b>3,950.704</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.

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

RTCL Limited

Ajay Kumar Jain  
Director

DIN : 00043349

Date: 02nd February, 2023

Place: Delhi

# *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 31<sup>st</sup> December 2022 and the year to date results for the period from 01/04/2022 to 31/12/2022 ("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, Lajpat Nagar-III, New Delhi-110 024**\_\_\_\_\_

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

# *Kumar Piyush & Co.*

**CHARTERED ACCOUNTANTS**

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

6. We did not audit the financial statements of Two (2) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net profit of Rs.6,54,977.00 as on 31<sup>st</sup> December 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) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of Rs. 38,37,94,744.33 as at 31<sup>st</sup> December, 2022, as well as total revenue of Rs.14,54,646.00 for the quarter ended 31<sup>st</sup> December, 2022 and Rs.46,93,050.00 for the period ended 31<sup>st</sup> December, 2022 (year to date). These interim financial statements and other financial information have not been audited by the auditors, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on such report provided to us.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Nine Months unaudited Consolidated Balance sheet as at December 31<sup>st</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  
Signature  
Membership Number: 083705  
UDIN:23083705BGYYUL3044  
Place: Delhi  
Date: 02/02/2023

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