



RLF LIMITED

Phone : 011-4164 4995
011-4907 5251

Regd. Office : 14 kms, Gurgaon Pataudi Road, Village Jhund Sarai Veeran,
Distt. Gurgaon (Haryana)
e-mail : teamunited83@gmail.com, Website : www.rfltd.com
CIN : L74999HR1979PLC032747

To,
BSE Limited
Phiroze Jeeieebhoy Towers,
Dalal Street, Mumbai - 400001

Date: **12th November, 2024**

SCRIP ID / CODE: **512618**
BSE SYMBOL: **RLF**

Subject: **Submission of Un-Audited Standalone Financial Results for the Quarter ended on September 30th, 2024**

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 12th November, 2024, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter ended September 30th, 2024 ("Financial Results").

A copy of the said Financial Results along with the Auditor Report of Statutory Auditors pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

The Board Meeting commenced at 12:30 P.M. and concluded at 06:15 PM.

This is for your information and records please.

Thanking you,

Yours Truly,

For **RLF Limited**

ADITYA Digitally signed by
KHANNA ADITYA KHANNA
Date: 2024.11.12
18:41:44 +05'30'

Aditya Khanna
Managing Director
DIN: 01860038

RLF Limited

Corporate Identity Number (CIN): L74999HR1979PLC032747

Regd. Office : 14Kms, Gurgaon Pataudi Road, Jhund Sarai Veeran, Distt. Gurugram, Haryana.

Website: www.rlf ltd.com, Email id: investorrelations@rlf ltd.com, Phone: 011-49075251

Statement of Unaudited Financial Results for the Quarter and Six Month Period Ended September 30, 2024

(Rs. In lacs, except per share data)

Sl. No.	Particulars	Quarter ended			Six month period ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		[Unaudited] [1]	[Unaudited] [2]	[Unaudited] [3]	[Unaudited] [4]	[Unaudited] [5]	[Audited] [6]
I	Revenue from Operations	14.51	24.77	180.95	39.28	180.95	186.36
II	Other Income	9.33	10.28	8.61	19.61	24.07	50.17
	Total Revenue (I + II)	23.84	35.05	189.56	58.89	205.02	236.53
III	Expenses						
	a) Cost of Material Consumed	3.11	20.84	22.65	23.95	22.65	131.77
	b) Change in Inventories of Finished Goods	-	-	86.53	-	86.53	-
	c) Employee Benefit Expenses	3.24	3.06	10.55	6.30	14.79	28.99
	d) Finance Cost	1.89	0.45	2.93	2.34	5.10	10.25
	e) Depreciation and Amortisation Expense	1.71	1.70	2.32	3.41	5.18	6.82
	f) Other Expenses	9.90	4.98	24.57	14.88	36.14	52.23
IV	Total Expenses	19.85	31.03	149.55	50.88	170.39	230.06
V	Profit before Exceptional and Extraordinary Items and Tax (II-IV)	3.99	4.02	40.01	8.01	34.63	6.47
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	3.99	4.02	40.01	8.01	34.63	6.47
VIII	Extraordinary Items	-	-	-	-	-	(2.01)
IX	Profit before Tax (VII-VIII)	3.99	4.02	40.01	8.01	34.63	4.46
X	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
XI	Profit for the Period from Continuing Operations (IX-X)	3.99	4.02	40.01	8.01	34.63	4.46
XII	Other Comprehensive Income, Net of Income Tax						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total comprehensive income for the period	-	-	-	-	-	-
XIII	Profit from Discontinuing Operations	-	-	-	-	-	-
XIV	Tax Expense of Discontinue Operations	-	-	-	-	-	-
XV	Profit from Discontinuing Operations after Tax (XIII-XIV)	-	-	-	-	-	-
XVI	Profit for the Period (XI+XV)	3.99	4.02	40.01	8.01	34.63	4.46
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	980.08	980.08	980.08	980.08	980.08	980.08
XVIII	Earning Per Equity Share						
	a) Basic	0.04	0.04	0.41	0.08	0.35	0.05
	b) Diluted	0.04	0.04	0.41	0.08	0.35	0.05

RLF LIMITED
Statement of assets and liabilities

(Rs. in lacs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
A Assets		
1 Non-current assets		
Property, plant and equipment	2,613.58	2,598.89
Capital work-in-progress	323.09	323.09
Financial assets		
Loans	53.27	25.40
Deferred tax assets (net)	17.74	17.74
Other non-current assets	-	-
	3,007.68	2,965.12
2 Current assets		
Inventories	161.40	120.04
Financial assets		
Trade receivables	71.49	169.98
Cash and cash equivalents	2.05	2.49
Bank balances other than cash and cash equivalents	-	-
Loans	74.72	42.24
Other financial assets	-	-
	309.66	334.75
Total assets	3,317.34	3,299.87
B Equity and liabilities		
3 Equity		
Equity share capital	980.08	980.08
Other equity	1,811.45	1,803.44
Total equity	2,791.53	2,783.52
Liabilities		
4 Non-current liabilities		
Financial liabilities		
Borrowings	325.58	241.58
	325.58	241.58
5 Current liabilities		
Financial liabilities		
Borrowings	67.87	111.87
Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises	8.00	30.48
Other financial liabilities	124.37	132.42
Other current liabilities	-	-
	200.23	274.77
Total equity and liabilities	3,317.34	3,299.87

RLF LIMITED
Statement of Cash Flows

(Rs. in lacs)

Particulars	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited)
Cash flow from operating activities		
Profit before tax expenses	8.01	34.61
Adjustments to reconcile loss before tax to net cash flows		
Depreciation and amortization expenses	3.41	5.18
Finance costs	2.34	5.10
Operating profit before working capital changes	13.76	44.90
Working capital adjustments:		
Working capital adjustments:		
Change in inventories	(41.36)	86.53
Change in trade receivables	98.49	(179.65)
Change in long term and short term loans and advances	(60.34)	27.12
Change in trade payables	-	-
Change in other current liabilities	(30.53)	(11.08)
Cash (used in) / generated from operations	(19.99)	(32.16)
Direct taxes paid (net)	-	(5.38)
Net cash (used in) / generated from operating activities	(A) (19.99)	(37.54)
Cash flow from investing activities		
Purchase of property, plant and equipment	(18.10)	(5.75)
Sale of investments (net)	-	24.96
Net cash (used in)/ flow from investing activities	(B) (18.10)	19.20
Cash flow from financing activities		
Proceeds from non-current borrowings	84.00	45.21
Repayment of current borrowings (net)	(44.00)	(29.70)
Finance costs paid	(2.35)	(5.10)
Net cash flow from financing activities	(C) 37.65	10.41
Net increase in cash and cash equivalents	(A + B + C) (0.44)	(7.93)
Cash and cash equivalents as at beginning of the period	2.49	8.02
Cash and cash equivalents as at the end of the period	2.05	0.09
Components of cash and cash equivalents		
Balances with banks:		
- On current accounts	0.12	0.02
Cash on hand	1.93	0.07
Total cash and cash equivalents as at the end of the period	2.05	0.09

RLF Limited

Notes to the Unaudited financials results for the quarter and six month period ended September 30, 2024

- 1 Investors can view the unaudited financial results of RLF Limited ('the Company') on Company's website www.rfltd.com or on the websites of BSE (www.bseindia.com) or NSE (www.nseindia.com).
- 2 The above Unaudited Financial Results of the Company for the quarter and six month period ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 12, 2024.
- 3 The Unaudited Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its unaudited financial results for the quarter ended June, 2022 based on its preliminary selection of exemptions and accounting policies.
- 4 The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in the reportable business segment i.e. "Textile Embroidery" and its new venture of Sports Academy.
- 5 The Comparative financial information of the Company for the quarter and six month period ended September 30, 2023, for the quarter ended June 30, 2024 and for the year ended March 31, 2024 prepared in accordance with IND AS, included in this Statement has been reviewed/ audited, as applicable, by M/s Ravi Ranjan & Co. LLP ('the predecessor auditor'). The report of predecessor auditor on these comparative financial information. expressed an unmodified conclusion/ opinion, as applicable.
- 6 The previous periods/ year figure have been regrouped / reclassified, wherever necessary to confirm the current period classification.

For RLF Limited

ADITYA
KHANNA

Digitally signed by
ADITYA KHANNA
Date: 2024.11.12
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Aditya Khanna
Managing Director
DIN: 01860038

Place: New Delhi
Date: November 12, 2024



Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of RLF Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
RLF Limited
14 Kms, Gurgaon Pataudi Road,
Village Jhund Sarai Veeran,
Distt. Gurgaon, Haryana.

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of RLF Limited ('the Company') for the quarter ended 30 September 2024 and the year to date results for the period 01 April 2024 to 30 September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company'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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
4. Based on our review conducted as above, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Corporate Office : 32A, West Punjabi Bagh, North Avenue Road, Landmark Shivaji Park Metro Station,
Opposite Bank of Baroda, New Delhi-110026

Reg. Office : 9953/B, G. Floor, Street No. 4, Sarai Rohilla, New Rohtak Road, New Delhi-110005

Tel : 011-42474977, **Mobile :** 9953825851, **Email :** carajatkalsi@gmail.com

5. The Comparative financial information of the Company for the quarter and six month period ended September 30, 2023, for the quarter ended June 30, 2024 and for the year ended March 31, 2024 prepared in accordance with IND AS included in this statement have been reviewed/ audited, as applicable, by the predecessor auditors. The reports of the predecessor auditors on these comparative financial information dated 14 November 2023, 14 August 2024 and 30 May 2024, respectively, expressed an unmodified conclusion/ opinion as applicable. Our conclusion on the statement is not modified in respect of above matter.

For R K Bhalla & Co
Chartered Accountants
Firm Registration No: 024798N


Rajat Kalsi
Partner

Membership No. 518515

UDIN:24518515BKBE0082T6



Place: New Delhi

Date: 12.11.2024