

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, E-mail: rgc.secretarial@gmail.com,

Date: 12th November, 2024

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 30th September, 2024.

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 30th September, 2024, 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 30th September, 2024, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 04:00 P.M and concluded at 04:40 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours Faithfully,

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

Ajay Kumar Jain

Whole Time 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	2024
Date of end of Financial year	31	03	2025
Date of board meeting when results were approved	12	11	2024
Start time of board meeting	04	00	P.M.
End time of board meeting	04	40	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29	10	2024
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 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: rtclimited.in, E-mail: rgc.secretarial@gmail.com

PART I

STATEMENT STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Sr. No.	Particulars	Three Month Ended			Six Month Ended		(Rupees in Lakhs)
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	Financial Year Ended
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	385.830
II	Other Income	40.085	66.195	45.251	85.336	78.216	156.186
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)	40.085	66.195	45.251	85.336	78.216	542.016
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	-	-	-	-	-	134.600
	Employee benefits expense	4.744	4.458	4.738	9.482	8.953	19.645
	Finance Costs	4.444	3.967	4.150	8.594	7.823	16.220
	Depreciation and amortisation expense	3.228	3.228	3.228	6.456	6.519	12.945
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	6.422	4.212	8.562	14.984	11.294	78.510
	Total expenses (VI)	18.838	15.865	20.678	39.515	34.589	261.920
VII	Profit/(Loss) before exceptional items and tax (V-VI)	21.247	50.330	24.573	45.821	43.627	280.096
VIII	Exceptional items	-	(0.174)	-	-	(0.174)	(5.440)
IX	Profit/(Loss) before tax (VII+VIII)	21.247	50.156	24.573	45.821	43.453	274.656
X	Tax expense:						
	(1) Current tax	(5.396)	(30.380)	(6.321)	(11.717)	(30.380)	(97.617)
	(2) Deferred Tax	-	(2.886)	-	-	(1.210)	2.442
XI	Profit/(Loss) for the period from continuing operations (IX-X)	15.851	16.890	18.252	34.104	11.863	179.482
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)	15.851	16.890	18.252	34.104	11.863	179.482
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)	15.851	16.890	18.252	34.104	11.863	179.482
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic	0.132	0.141	0.152	0.284	0.099	1.496
	(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	0.132	0.141	0.152	0.284	0.099	1.496
	(2) Diluted	-	-	-	-	-	-

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

For RTCL Limited
(Formerly known as ~~Rashunath~~ Tobacco Company Limited)

Director/Auth. Signatory

PART II

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	30.06.2024 (Un-audited)	30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	31.03.2024 (Audited)
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5430812	5346636	5346636	5430812	5430812
	- Percentage of Shareholding	44.550	45.216	44.550	44.550	45.216	45.216
2	Promoters and Promoters Group Shareholding**						
	a) Pledged/Encumbered Shares						
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered						
	- Nos. of Equity Shares	6654534	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, 2024					
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter						NIL
	Received during the quarter						NIL
	Disposed of during the quarter						NIL
	Remaining unresolved at the end of the quarter						NIL

Notes:

- The Above Quarterly unaudited Standalone results for the quarter and half yearly ended 30th September 2024 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November 2024.
- 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, 2024 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, 2024 and accordingly results for the quarter and half yearly ended September 30th, 2024 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: 12th November, 2024
Place: Delhi

RTCL Limited
For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)
Kumar Jain
(Whole Time Director)
Director/Author. 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: rtclimited.in, E-mail: rgc.secretarial@gmail.com


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

(Rupees in Lacs)

Particulars	Standalone Three Months ended 30.09.2024 (Unaudited)	Standalone Three Months ended 30.09.2023 (Unaudited)	Standalone Three Months ended 30.06.2024 (Unaudited)	Standalone Six Months ended 30.09.2024 (Unaudited)	Standalone Six Months ended 30.09.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1. Segment Revenue						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	14.397	12.021	14.397	28.794	24.042	303.274
c. Unallocable	-	1.800	-	-	1.800	0.099
Total	14.397	13.821	14.397	28.794	25.842	303.373
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	14.397	13.821	14.397	28.794	25.842	303.373
2. Segment Results						
Profit/(Loss)before tax,extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(0.176)	0.115	(2.138)	(2.314)	(2.741)	191.853
c. Other Un Allocable Income	-	1.800	-	-	1.800	0.099
d. Interest Income/Expenses	25.688	52.375	30.854	56.542	52.375	104.044
Total	25.513	54.290	28.716	54.229	51.433	295.996
Interest expenses	(4.264)	(3.959)	(4.143)	(8.407)	(7.806)	(15.900)
Exceptional Items	-	(0.174)	-	-	(0.174)	(5.440)
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-	-	-
Total Profit before Tax	21.248	50.156	24.573	45.821	43.453	274.656
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	387.530	259.552	436.707	387.530	259.552	433.926
c. Other un-allocable Capital Employed	2,718.838	2,645.094	2,653.809	2,718.838	2,645.094	2,648.348
Total	3,106.368	2,904.646	3,090.516	3,106.368	2,904.646	3,082.274

Notes:

1. 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.
2. Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
3. Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
4. 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 Tobacco Company Limited)

 Ajay Kumar Jain
 (Whole Time Director)
 DIN : 00043349

Date: 12th November, 2024
Place: Delhi

Director/Auth. Signatory

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002
CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666
Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

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

(Rupees in Lakhs)

PARTICULARS	30th September, 2024	31st March, 2024
	(Rs.)	(Rs.)
	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Tangible assets	166.677	173.132
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	1,366.260	1366.260
(d) Deferred Tax Assets (net)	-	-
(e) Long-term loans and advances	1,514.462	1,407.920
(f) Other Non-Current Assets	117.101	117.095
sub total Non-current assets	3,164.500	3,064.407
(2) Current Assets		
(a) Current Investments		
(b) Inventories	498.820	498.820
(c) Trade receivables	44.521	40.917
(d) Cash and cash equivalents	18.886	23.757
(e) Short-term loans and advances	-	-
(f) other current assets	33.120	30.269
sub-total-current assets	595.347	593.763
TOTAL ASSETS	3,759.848	3,658.170
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	1,906.251	1,872.147
(c) Money received against share warrants	-	-
Sub total shareholders funds	3,106.368	3,072.264
(2) Share application money pending allotment	-	-
(3) Minority interest*	-	-
(4) Non-Current Liabilities		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (net)	42.920	42.920
(c) Other Long term Liabilities	81.876	5.148
(d) Long-term Provisions	24.564	24.564
Sub total Non-current Liabilities	149.360	72.632
(5) Current Liabilities		
(a) Short-term borrowings	224.544	216.978
(b) Trade Payables	52.233	53.117
(b) Other Current Liabilities	227.337	243.175
(c) Short-term Provisions	-	-
Sub total current Liabilities	504.114	513.270
TOTAL EQUITY AND LIABILITIES	3,759.848	3,658.170

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

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

Date: 12th November 2024
Place: Delhi

Ajay Kumar Jain
(Whole Time Director) Signatory
DIN: 00043349

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, 2024

S.No.	PARTICULARS	30.09.2024 Rupees	31.03.2024 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit after Tax and Extraordinary Items</i>	34,104	179,482
	<i>Adjustments for :</i>		
	Depreciation	6,456	12,945
	Profit on Sale of Fixed assets	-	5,266
	Deferred Tax Provision	-	-
	Interest and Other Income	(56,542)	(104,044)
	Interest Paid	8,594	16,220
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	(7,389)	109,869
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(113,004)	128,044
	Inventories	-	-
	Trade Payments	60,007	(335,991)
	<i>Cash Generated from Operations</i>	(60,385)	(98,079)
	Interest Paid	(8,594)	(16,220)
	Direct Taxes Paid	-	-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(68,979)	(114,299)
	<i>Net Cash from Operating Activities</i>	(68,979)	(114,299)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	(1,210)
	Sale of Fixed Assets	-	1,800
	Purchase of Investments	-	-
	Interest and Other Income	56,542	104,044
	<i>Net Cash from Investing Activities</i>	56,542	104,634
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	7,566	14,310
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	7,566	14,310
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(4,871)	4,645
	Cash and Cash Equivalents at the beginning of the year	23,757	19,112
	Cash and Cash Equivalents at the end of the year	18,886	23,757

As per our report of even date attached

For RTCL Limited and behalf of board
(Formerly known as Raghunath Tobacco Company Limited)Ajay Kumar Jain
(Whole Time Director) Ph. Signatory

Date: 12th November, 2024

Place: Delhi

DIN:00043349

V V G & 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 & 52 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 unaudited financial results of RTCL Limited (the 'Company') for the quarter ended September 30, 2024 and year to date results for the period from 01st April 2024 to 30th September, 2024 ("the Statement"), being submitted by the company pursuant to requirements of Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation").

2) This statement, which is the responsibility of the Company's Management and approved by the 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 and in compliance with Regulation 33 & Regulation 52 of the Listing Regulations. Our responsibility is to issue a report on the statements based on our review.

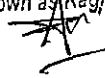
3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an 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, we observe the following-

1. 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 Half Yearly unaudited Standalone Balance Sheet as at September 30, 2024, which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.

Scrip Code	531552		
Name of the Company	RTCL LIMITED		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2024
Date of end of Financial year	31	03	2025
Date of board meeting when results were approved	12	11	2024
Start time of board meeting	04	00	P.M.
End time of board meeting	04	40	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29	10	2024
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)			(Unaudited)		(Audited)	
I	Revenue From Operation	-	-	-	-	-	385.830
II	Other Income	40.085	66.195	45.251	85.336	78.216	156.186
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)	40.085	66.195	45.251	85.336	78.216	542.016
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	-	-	-	-	-	134.600
	Employee benefits expense	4.744	4.458	4.738	9.482	8.953	19.645
	Finance Costs	4.444	3.967	4.150	8.594	7.823	16.220
	Depreciation and amortisation expense	3.228	3.228	3.228	6.456	6.519	12.945
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	6.422	4.212	8.562	14.984	11.294	78.510
	Total expenses (VI)	18.838	15.865	20.678	39.515	34.589	261.920
VII	Profit/(Loss) before exceptional items and tax (V-VI)	21.247	50.330	24.573	45.821	43.627	280.096
VIII	Exceptional items	-	(0.174)	-	-	(0.174)	(5.440)
IX	Profit/(Loss) before tax (VII+VIII)	21.247	50.156	24.573	45.821	43.453	274.656
	Tax expense:						
X	(1) Current tax	(5.396)	(30.380)	(6.321)	(11.717)	(30.380)	(97.617)
	(2) Deferred Tax	-	(2.886)	-	-	(1.210)	2.442
XI	Profit/(Loss) for the period from continuing operations (IX-X)	15.851	16.890	18.252	34.104	11.863	179.482
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	3.764	1.443	3.845	7.609	3.159	30.705
	Net Profit/(Loss) after Taxes, Minority interest and shares of Profit/(Loss)						
XV	Profit/(Loss) for the period (XI+XIV)	19.616	18.333	22.097	41.713	15.022	210.187
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)	19.616	18.333	22.097	41.713	15.022	210.187
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	0.163	0.153	0.184	0.348	0.125	1.751
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	0.163	0.153	0.184	0.348	0.125	1.751

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

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

Director/Auth. Signatory'

PART II

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	30.06.2024 (Un-audited)	30.09.2024 (Un-audited)	30.09.2023 (Un-audited)	31.03.2024 (Audited)
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5430812	5346636	5346636	5430812	5430812
	- Percentage of Shareholding	44.550	45.216	44.550	44.550	45.216	45.216
2	Promoters and Promoters Group Shareholding**						
	a) Pledged/Encumbered Shares						
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered						
	- Nos. of Equity Shares	6654534	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, 2024					
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 Consolidated results for the quarter and half yearly ended 30th September 2024 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12th November 2024.
- 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, 2024 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, 2024 and accordingly results for the quarter and half yearly ended September 30th, 2024 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 Raghunath Tobacco Company Limited)

RTCL Limited

Ajay Kumar Jain

(Whole Time Director)

Director/Authorised Signatory

Date: 12th November, 2024

Place: Delhi

RTCL Limited

Registered Office :9/226, 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	Consolidated Three Months ended 30.09.2024 (Unaudited)	Consolidated Three Months ended 30.09.2023 (Unaudited)	Consolidated Three Months ended 30.06.2024 (Unaudited)	Consolidated Six Months ended 30.09.2024 (Unaudited)	Consolidated Six Months ended 30.09.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1. Segment Revenue						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	14.397	12.021	14.397	28.794	24.042	303.274
c. Unallocable	-	1.800	-	-	1.800	0.099
Total	14.397	13.821	14.397	28.794	25.842	303.373
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	14.397	13.821	14.397	28.794	25.842	303.373
2. Segment Results						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	(0.176)	0.115	(2.138)	(2.314)	(2.741)	191.853
c. Other Un Allocable Income	-	1.800	-	-	1.800	0.099
d. Interest Income/Expenses	25.688	52.375	30.854	56.542	52.375	104.044
Total	25.513	54.290	28.716	54.229	51.434	295.996
Interest expenses	(4.264)	(3.959)	(4.143)	(8.407)	(7.806)	(15.900)
Exceptional Items	-	(0.174)	-	-	(0.174)	(5.440)
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-	-	-
Total Profit before Tax	21.248	50.156	24.573	45.821	43.453	274.656
Add: Profit/Loss of Associates	3.765	1.443	3.845	7.609	3.159	30.705
Total Consolidated Profit before Tax	25.012	51.599	28.418	53.430	46.612	305.361
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	387.530	259.552	436.707	387.530	259.552	433.926
c. Other un-allocable Capital Emplo	3,892.937	3,784.049	3,824.145	3,892.937	3,784.049	3,804.829
Total	4,280.467	4,043.601	4,260.852	4,280.467	4,043.601	4,238.755

Notes:

1. 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.
2. Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
3. Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
4. Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

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

Ajay Kumar Jain
(Whole Time Director)
DIN : 00043349

Director/ Auth. Signatory

Date: 12th November, 2024
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, 2024 (Rs.) Unaudited	31st March, 2024 (Rs.) Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Tangible assets	166.677	173.132
(b) Goodwill on consolidation*	-	-
(c) Non-Current Investments	2,540.360	2532.751
(d) Deferred Tax Assets (net)	-	-
(e) Long-term loans and advances	1,514.462	1,407.920
(f) Other Non-Current Assests	117.101	117.095
sub total Non-current assets	4,338.600	4,230.898
(2) Current Assets		
(a) Current Investments		
(b) Inventories	498.820	498.820
(c) Trade receivables	44.521	40.917
(d) Cash and cash equivalents	18.886	23.757
(e) Short-terms loans and advances	-	-
(f) other current assets	33.120	30.269
sub-total-current assets	595.347	593.763
TOTAL ASSETS	4,933.948	4,824.661
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Share Capital	1,200.117	1,200.117
(b) Reserves and surplus	3,080.351	3,038.638
(c) Money received against share warrants	-	-
Sub total shareholders funds	4,280.468	4,238.755
(2) Share application money pending allotment	-	-
(3) Minority interest*	-	-
(4) Non-Current Liabilities		
(a) Long term borrowings	-	-
(b) Deffered tax liabilities (net)	42.920	42.920
(c) Other Long term Liabilities	81.876	5.148
(d) Long-term Provisions	24.564	24.564
Sub total Non-current Liabilities	149.360	72.632
(5) Current Liabilities		
(a) Short-term borrowings	224.544	216.978
(b) Trade Payables	52.233	53.117
(b) Other Current Liabilities	227.337	243.175
(c) Short-term Provisions	-	-
Sub total current Liabilities	504.114	513.270
TOTAL EQUITY AND LIABILITIES	4,933.948	4,824.661

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

Date: 12th November 2024

Place: Delhi

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

For RTCL LIMITED

Ajay Kumar Jain

Whole Time Director

DIN: 00043349

RTCL LIMITED

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED SEPTEMBER 30, 2024

S.No.	PARTICULARS	30.09.2024 Rupees	31.03.2024 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit after Tax and Extraordinary Items</i>	41,712	210,187
	<i>Adjustments for :</i>		
	Depreciation	6,456	12,945
	Profit on Sale of Fixed assets	-	5,266
	Deferred Tax Provision	-	-
	Interest and Other Income	(56,542)	(104,044)
	Interest Paid	8,594	16,220
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	0,220	140,574
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(120,612)	97,339
	Inventories	-	-
	Trade Payments	60,007	(335,991)
	<i>Cash Generated from Operations</i>	(60,385)	(98,079)
	Interest Paid	(8,594)	(16,220)
	Direct Taxes Paid	-	-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(68,979)	(114,299)
	<i>Net Cash from Operating Activities</i>	(68,979)	(114,299)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	(1,210)
	Sale of Fixed Assets	-	1,800
	Purchase of Investments	-	-
	Interest and Other Income	56,542	104,044
	<i>Net Cash from Investing Activities</i>	56,542	104,634
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	7,566	14,310
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	7,566	14,310
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(4,871)	4,645
	Cash and Cash Equivalents at the beginning of the year	23,757	19,112
	Cash and Cash Equivalents at the end of the year	18,886	23,757

As per our report of even date attached

For RTCL Limited For on and behalf of board
(Formerly known as Raghunath Tobacco Company Limited)

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

Date: 12th November, 2024

Place: Delhi

V V G & 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 & 52 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 30th September 2024 and the year to date results for the period from 01/04/2024 to 30/09/2024 ("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

V V G & CO

CHARTERED ACCOUNTANTS

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) We did not audit the financial statement of two (2) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial results reflects net profits of Rs.21,83,417.35 as on 30th September, 2024. 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 include the financial results of two (2) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of Rs.37,77,45,246.26 as at 30th September 2024, as well as total revenue of Rs.28,78,022.01 for the quarter ended 30th September, 2024 and Rs.59,18,637.01 for the period ended 30th September 2024 (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.

Based on our review conducted as above, we observe the following-

1. 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 Half yearly unaudited Consolidated Balance sheet as at 30th September, 2024 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."

2. The total outstanding debtors for the quarter ended September 30, 2024 amounting to Rs.44.52 lakhs which includes Rs. 38.54 Lakhs are due for more than six months and no provision has been made for the same in the books of accounts.

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

Tel.: 011-29830208, 29830220, 9312940592, Email: virendradel@gmail.com

V V G & CO

CHARTERED ACCOUNTANTS

In view of the above our report is modified to the extent of Rs. 38.54 lakhs.

3. The inventory has been physically verified by the management and it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the inventory and have relied upon the value and quantity certified by the management.

4. Balance of debtors, creditors, advances & loans are subject to confirmation and reconciliation. consequential effect (if any) on the financial statements remains unascertained

5. We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets since no physical verification report produced to us and nor the method of verification was produced.

Apart from that nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

For V V G & CO
Chartered Accountants
Firm Registration No. 005120N

VIRENDRA
KUMAR GOEL

Digitally signed by VIRENDRA KUMAR GOEL
DN: cn=Virendra Kumar Goel,
c=IN, o=Virendra Kumar Goel, ou=Virendra Kumar Goel,
email=virendrakumar@gmail.com, serial=10094, version=3,
date=2024.11.12.10:34:18+0530

Virendra Kumar Goel
Partner
Membership Number: 083705
UDIN: 24083705BKJRZQ8857
Place: New Delhi
Date: November 12, 2024

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

Tel.: 011-29830208, 29830220, 9312940592, Email: virendradel@gmail.com