

Raghunath International Limited

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

Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, Delhi-110007

CIN No.:L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintlited.in, E-mail: rgc.secretarial@rediffmail.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: 526813

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 30th September, 2024, duly reviewed and recommended by the Audit Committee, at its meeting held on 12th November, 2024.

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

This is to inform you that the Board Meeting started at 03:30 P.M and concluded at 04.05 P.M

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

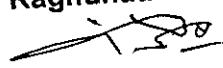
For Raghunath International Limited
For Raghunath International Ltd.


(G.N. Choudhary)
Auth. Signatory/Directo
DIN: 00012883

Whole Time Director

Scrip Code	526813		
Name of the Company	Raghunath International 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	03	30	P.M.
End time of board meeting	04	05	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 Raghunath International Ltd.


Auth. Signatory/Director

RAGHUNATH INTERNATIONAL LIMITED

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PART I

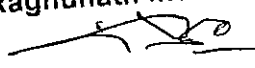
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rupees in Lakhs)

S. No.	Particulars	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	-	24.832	-	-	24.832	-
II	Other Income	285.938	6.875	23.987	309.925	14.075	83.327
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)	285.938	31.707	23.987	309.925	38.907	83.327
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	6.754	6.542	8.427	15.181	13.083	27.343
	Finance Costs	-0.00	0.002	0.003	0.003	0.002	0.003
	Depreciation and amortisation expenses	0.150	0.134	0.134	0.284	0.268	0.285
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	8.601	16.914	6.195	14.796	22.925	32.171
	Total expenses (VI)	15.504	23.592	14.759	30.263	36.278	59.802
VII	Profit/(Loss) before exceptional items and tax (V-VI)	270.434	8.115	9.228	279.662	2.629	23.525
VIII	(i) Exceptional items	-	-	-	-	-	(0.225)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	270.434	8.115	9.228	279.662	2.629	23.300
X	Tax expense:						
	(1) Current tax	-70.025	(2.987)	(1.800)	(71.825)	(2.987)	(8.587)
	(2) Deferred Tax	-	(2.028)	-	-	(0.657)	(0.212)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	200.409	3.100	7.428	207.837	(1.015)	14.501
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)	200.409	3.100	7.428	207.837	(1.015)	14.501
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)	200.409	3.100	7.428	207.837	(1.015)	14.501
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	4.008	0.062	0.149	4.157	(0.020)	0.290
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)	-	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)						
XX	(1) Basic	4.008	0.062	0.149	4.157	(0.020)	0.290
	(2) Diluted	-	-	-	-	-	-

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

For Raghunath International Ltd,


Auth. Signatory/Directo

PART II

S. No.	Particulars	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
		(Un-Audited)			(Un-Audited)		(Audited)
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	58.79	58.79	58.79	58.79	58.79
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	2060769	2060769	2060769	2060769	2060769	2060769
	- 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)	41.21	41.21	41.21	41.21	41.21	41.21

Particulars		Three Months ended as on 30.09.2024	
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 Unaudited Standalone results for the quarter and half year ended 30.09.2024 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 unaudited Financial Results including figures for the Quarter and half year ended as on 30.09.2024 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, 2018 and accordingly results for the quarter and half year ended September 30th, 2024 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For Raghunath International Ltd

For Raghunath International Limited

Auth. Signatory/Director

G.N Choudhary
Whole Time Director
DIN 00012883Date: 12th November, 2024
Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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Website: raghunathintltd.in, E-mail: rgc.secretarial@rediffmail.com

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 30.09.2024 (Unaudited)	Three Months ended 30.09.2023 (Unaudited)	Three Months ended 30.06.2024 (Unaudited)	Six Months ended 30.09.2024 (Unaudited)	Six Months ended 30.09.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1	Segment Revenue						
	a Pan Masala	-	-	-	-	-	-
	b Trading / Agency Business	-	-	-	-	-	-
	c Real Estate Development	5.370	31.650	7.361	12.731	38.794	29.880
	d Other unallocable Income	280.569	0.057	65.625	297.194	0.113	53.447
	Total	285.939	31.707	72.987	309.925	38.907	83.327
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	-	-	-	-	38.907	83.327
2	Segment Results						
	Profit/ (Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a Pan Masala	-	-	-	-	-	-
	b Trading / Agency Business	-	-	-	-	-	-
	c Real Estate Development	5.370	31.650	7.361	12.731	38.794	29.880
	d Other unallocable Income	265.065	(23.534)	1.870	266.935	(36.164)	(6.352)
	Total	270.435	8.116	9.231	279.665	2.630	23.528
	Inter-set	-	(0.001)	-	-	(0.001)	(0.003)
	Exceptional Items/Extraordinary Item	-	-	-	-	-	(0.225)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	(0.002)	-	-	(0.001)	-	-
	Total Profit before Tax	270.433	8.115	9.231	279.664	2.629	23.300
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a Pan Masala	-	38.356	-	-	38.356	-
	b Trading / Agency Business	-	-	-	-	-	-
	c Real Estate Development	116.936	114.626	116.460	116.936	114.626	117.102
	d Other un-allocable Capital Employed	1,049.337	789.934	849.404	1,049.337	789.934	841.321
	Total	1,166.273	942.916	965.864	1,166.273	942.916	958.423

Notes:

- 1 Segments have been identified in accordance with the Accounting Standard (AS-17), 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 Raghunath International Ltd.

For Raghunath International Limited

Auth. Signatory/Director

G.N. Choudhary

Whole Time Director

DIN: 00012883

Date: 12th November, 2024

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

	(Rupees in Lakhs)	
	As At	As At
PARTICULARS	30.09.2024	31.03.2024
	(Rs.)	(Rs.)
	Unaudited	Audited
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	3.333	3.600
(ii) Intangible Assets	2.816	1.760
(b) Non - Current Investments	76.460	76.460
(c) Financial Assests	-	-
(i) Non-Current Investments	942.881	-
(ii) Other Financial Asests	31.206	736.026
(d) Advance Income Tax	11.205	31.182
(e) Deferred Tax Assets	4.092	11.205
(f) Other Non-Current Assests	-	4.520
	-	-
(2) Current Assets		-
(a) Inventories	113.608	113.608
(b) Financial Assests	21.686	-
(i) Trade Receivables	0.444	21.475
(ii) Cash and cash equivalents	20.384	2.639
(iii) Other Bank Balances	73.135	20.384
(c) Current Income Tax	0.040	-
(d) Other Current Assests	-	0.040
TOTAL	1,301.290	1,022.899
II. EQUITY AND LIABILITIES	-	-
(1) Equity	-	-
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	666.242	458.403
	-	-
(2) Liabilities	-	-
Non-Current Liabilities		-
(a) Provisions	25.320	25.320
(b) Other Non -Current Tax Liabilities	8.597	4.504
	-	-
(3) Current Liabilities		-
(a) Financial Liabilities	-	-
(i) Trade Payables	2.845	3.039
(b) Other Current Liabilities	26.441	27.518
(c) Other Current Tax Liabilities	71.825	4.094
TOTAL	1,301.290	1,022.899

For Raghunath International Ltd.

For Raghunath International Limited

Auth. Signatory/Directo

G.N. Choudhary

Whole Time Director

DIN: 00012883

Date: 12th November, 2024

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

S.No.	PARTICULARS	30.09.2024 (Rs.)	31.03.2024 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit After Tax and Extraordinary Items</i>	279.664	23.300
	<i>Adjustments for :</i>		
	Depreciation	0.285	0.285
	Sale of Fixed Assets	-	-
	Profit on Sale Fixed Assets	-	-
	Deferred Tax Provision	-	-
	<i>Operating Profit Before Working Capital Changes</i>	279.950	23.585
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(280.872)	32.982
	Inventories	-	-
	Trade Payments	70.554	(46.904)
	<i>Cash Generated from Operations</i>	69.632	9.663
	Interest Paid	-	-
	Direct Taxes Paid	(71.825)	(8.799)
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2.194)	0.865
	<i>Net Cash from Operating Activities</i>	(2.194)	0.865
B.	CASH FROM INVESTING ACTIVITIES		
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	<i>Net Cash from Investing Activities</i>	-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	-	-
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(2.194)	0.865
	Cash and Cash Equivalents at the beginning of the year	23.023	22.158
	Cash and Cash Equivalents at the end of the year	20.829	23.023

As per our report of even date attached.

For Raghunath International Ltd.
For Raghunath International Limited
Auth. Signatory/Directo
G.N. Choudhary

Whole Time Director

DIN: 00012883

Date: 12th November, 2024

Place: Delhi

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 Raghunath International Limited Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

RAGHUNATH INTERNATIONAL LIMITED

1) We have reviewed the accompanying statement of unaudited financial results of **RAGHUNATH INTERNATIONAL LIMITED** (the 'Company') for the quarter ended September 30, 2024 and year to date results for the period from 01stApril 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 procedure 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. The total outstanding debtors for the quarter ended September 30, 2024 amounting to Rs.21.69 lakhs which are due for more than six months and no provision has been made for the same in the books of accounts.

In view of the above our report is modified to the extent of Rs.21.69 lakhs.

V V G & CO

CHARTERED ACCOUNTANTS

2. 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.

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

4. 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=IN, o=Personal
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36f5a621e0a8e83c0e0d110ba, cn=VIRENDRA KUMAR GOEL
Date: 2024.11.12 15:54:07 +05'30'

Virendra Kumar Goel
Partner
Membership Number: 083705
UDIN: 24083705BKJRZN1107
Place: New Delhi
Date: November 12, 2024

Scrip Code	526813		
Name of the Company	Raghunath International 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	03	30	P.M.
End time of board meeting	04	05	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 Raghunath International Ltd.



Auth. Signatory/Directo

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PART I


STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rupees in Lakhs)

S. No.	Particulars	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	-	24.832	-	-	24.832	-
II	Other Income	285.938	6.875	23.987	309.925	14.075	83.327
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)	285.938	31.707	23.987	309.925	38.907	83.327
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	6.754	6.542	8.427	15.181	13.083	27.343
	Finance Costs	-0.00	0.002	0.003	0.003	0.002	0.003
	Depreciation and amortisation expenses	0.150	0.134	0.134	0.284	0.268	0.285
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	8.601	16.914	6.195	14.796	22.925	32.171
	Total expenses (VI)	15.504	23.592	14.759	30.263	36.278	59.802
VII	Profit/(Loss) before exceptional items and tax (V-VI)	270.434	8.115	9.228	279.662	2.629	23.525
VIII	(i) Exceptional items	-	-	-	-	-	(0.225)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	270.434	8.115	9.228	279.662	2.629	23.300
X	Tax expense:						
	(1) Current tax	-70.025	(2,987)	(1,800)	(71.825)	(2,987)	(8,587)
	(2) Deferred Tax	-	(2,028)	-	-	(0,657)	(0,212)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	200.409	3.100	7.428	207.837	(1,015)	14.501
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
	(i) Profit of Associates	2.305	1.544	2.552	4.857	3.379	(1,449)
XV	Profit/(Loss) for the period (XI+XIV)	202.714	4.644	9.980	212.694	2.364	13.058
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)	202.714	4.644	9.980	212.694	2.364	13.058
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	4.054	0.093	0.200	4.254	0.047	0.261
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)	-	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic						
	(2) Diluted	4.054	0.093	0.200	4.254	0.047	0.261

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

For Raghunath International Ltd.


Auth. Signatory/Directo

PART II

S. No.	Particulars	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
		(Un-Audited)			(Un-Audited)			(Audited)
A	PARTICULARS OF SHAREHOLDINGS							
1	Public Share Holding							
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431	2939431	
	- Percentage of Shareholding	58.79	58.79	58.79	58.79	58.79	58.79	
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	2060769	2060769	2060769	2060769	2060769	2060769	
	- 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)	41.21	41.21	41.21	41.21	41.21	41.21	
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 Unaudited Consolidated results for the quarter and half year ended 30.09.2024 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 unaudited Financial Results including figures for the Quarter and half year ended as on 30.09.2024 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, 2018 and accordingly results for the quarter and half year ended September 30th, 2024 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For Raghunath International Ltd.

For Raghunath International Limited
Auth. Signatory/Director

G.N Choudhary
Whole Time Director
DIN 00012883

Date: 12th November, 2024
Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: raghunathintllimited.in, E-mail: rgc.secretarial@rediffmail.com

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 30.09.2024 (Unaudited)	Three Months ended 30.09.2023 (Unaudited)	Three Months ended 30.06.2024 (Unaudited)	Six Months ended 30.09.2024 (Unaudited)	Six Months ended 30.09.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	5.370	31.650	7.361	12.731	38.794	29.880
	d. Other unallocable Income	280.569	0.057	65.625	297.194	0.113	53.447
	Total	285.939	31.707	72.987	309.925	38.907	83.327
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	-	-	-	-	38.907	83.327
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	5.370	31.650	7.361	12.731	38.794	29.880
	d. Other unallocable Income	265.065	(23.534)	1.870	266.935	(36.164)	(6.352)
	Total	270.435	8.116	9.231	279.665	2.630	23.528
	Interest	-	(0.001)	-	-	(0.001)	(0.003)
	Exceptional Items/Extraordinary Item	-	-	-	-	-	(0.225)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	(0.002)	-	-	(0.001)	-	-
	Total Profit before Tax	270.433	8.115	9.231	279.664	2.629	23.300
	Add: Profit/Loss of Associates	2.305	1.544	2.552	4.857	3.379	(1.443)
	Total Consolidated Profit Before Tax	272.738	9.659	11.783	284.521	6.008	21.857
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	-	38.356	-	-	38.356	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	116.936	114.626	116.460	116.936	114.626	117.102
	d. Other un-allocable Capital Employed	1,460.263	1,200.826	1,258.025	1,460.263	1,200.826	1,247.390
	Total	1,577.198	1,353.808	1,374.485	1,577.198	1,353.808	1,364.492

Notes:

- 1 Segments have been identified in accordance with the Accounting Standard (AS-17), 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 Raghunath International Ltd.



Auth. Signatory/Director
G.N. Choudhary
DIN: 00012883

Date: 12th November, 2024

Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.raghunathintltd.com, E-mail: rgc.secretarial@rediffmail.com,

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

(Rupees in Lakhs)		
PARTICULARS	As At	As At
	30.09.2024	31.03.2024
	(Rs.)	(Rs.)
	Unaudited	Audited
II. ASSETS		
(1) Non-Current Assets		
(a) (i) Property, Plant and Equipment	3.333	3.600
(ii) Intangible Assets	2.816	1.760
(b) Non - Current Investments	487.386	482.529
(c) Financial Assests	-	-
(i) Non-Current Investments	-	-
(ii) Other Financial Asests	942.881	736.026
(d) Advance Income Tax	31.206	31.182
(e) Deferred Tax Assets	11.205	11.205
(f) Other Non-Current Assests	4.092	4.520
	-	-
(2) Current Assets		
(a) Inventories	113.608	113.608
(b) Financial Assests	-	-
(i) Trade Receivables	21.686	21.475
(ii) Cash and cash equivalents	0.444	2.639
(iii) Other Bank Balances	20.384	20.384
(c) Current Income Tax	73.135	-
(d) Other Current Assests	0.040	0.040
TOTAL	1,712.217	1,428.968
	-	-
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	500.020	500.020
(b) Other Equity	1,077.168	864.472
	-	-
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	25.320	25.320
(b) Other Non -Current Tax Liabilities	8.597	4.504
	-	-
(3) Current Liabilities		
(a) Financial Liabilities	-	-
(i) Trade Payables	2.845	3.039
(b) Other Current Liabilities	26.441	27.518
(c) Other Current Tax Liabilities	71.825	4.095
TOTAL	1,712.217	1,428.968

For Raghunath International Ltd.

For Raghunath International Limited

Auth. Signatory/Directo

Date: 12th November, 2024

Place: Delhi

G.N. Choudhary

Whole Time Director

DIN: 00012883

RAGHUNATH INTERNATIONAL LIMITED

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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

S.No.	PARTICULARS	30.09.2024 (Rs.)	31.03.2024 (Rs.)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit After Tax and Extraordinary Items</i>	279.664	23.300
	<i>Adjustments for :</i>		
	Depreciation	0.285	0.285
	Sale of Fixed Assets	-	-
	Profit on Sale Fixed Assets	-	-
	Deferred Tax Provision		
	<i>Operating Profit Before Working Capital Changes</i>	279.949	23.585
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(280.872)	32.982
	Inventories	-	-
	Trade Payments	70.554	(46.904)
	<i>Cash Generated from Operations</i>	69.631	9.663
	Interest Paid	-	-
	Direct Taxes Paid	(71.825)	(8.799)
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2.194)	0.864
	<i>Net Cash from Operating Activities</i>	(2.194)	0.864
B.	CASH FROM INVESTING ACTIVITIES		
	Change in Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	-	-
	<i>Net Cash from Investing Activities</i>	-	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	-	-
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	-	-
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(2.194)	0.864
	Cash and Cash Equivalents at the beginning of the year	23.023	22.158
	Cash and Cash Equivalents at the end of the year	20.829	23.023

As per our report of even date attached.

For Raghunath International Ltd.

Auth. Signatory/Director
G.N. Choudhary

Date: 12th November, 2024

Place: Delhi

Whole Time Director

DIN: 00012883

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

RAGHUNATH INTERNATIONAL LIMITED

1) We have reviewed the accompanying Statement of Consolidated Financial Results of RAGHUNATH INTERNATIONAL 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 15 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

Raghunath Builders Private Limited

Relationship

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 1(one) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial results reflects net profit of Rs. 14,59,368.70 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 1(One) Associate which have not been reviewed by their auditors, whose financial results reflect total assets of **Rs.16,74,63,533.02** as at 30th September 2024 as well as total revenue of **Rs.23,51,344.01** for the quarter ended 30th September 2024 and **Rs.49,12,399.01** for the period ended 30th September 2024 (year to date). These interim financial statements and other financial information have been audited by other auditors whose report(s) has been furnished to us, 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. The total outstanding debtors for the quarter ended September 30, 2024 amounting to Rs.21.69 lakhs which are due for more than six months and no provision has been made for the same in the books of accounts.

In view of the above our report is modified to the extent of Rs.21.69 lakhs.

2. 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.

V V G & CO

CHARTERED ACCOUNTANTS

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

4. 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=, o=Person
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serialNumber=7079f0b6e04f6587a125edf3763d136
36f5ad21e07f83d6e210ba.cn=VIRENDRA KUMAR GOEL
Date: 2024.11.12 15:59:09 +0530

Virendra Kumar Goel
Partner
Membership Number: 083705
UDIN: 24083705BKJRZO4430
Place: New Delhi
Date: November 12, 2024