RLF LIMITED

Phone : 011-4164 4995 011-4907 5251

Date: 14th February, 2025

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

CIN: L74999HR1979PLC032747

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

SCRIP ID / CODE: 512618

BSE SYMBOL: RLF

Subject: <u>Submission of Un-Audited Standalone Financial Results for the Quarter ended on December 31st,</u> 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. Friday, 14th February, 2025, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter ended December 31st, 2024 ("Quarterly Financial Results").

A copy of the said Financial Results along with the Limited Review 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 04:45 P.M. and concluded at 05:15 P.M.

This is for your information and records please.

Thanking you,

Yours Truly,

For **RLF Limited**

Aditya Khanna Managing Director DIN: 01860038

R K BHALLA & CO.

CHARTERED ACCOUNTANTS __



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 31 December 2024 and the year to date results for the period 01 April 2024 to 31 December 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.
- 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 nine month period ended December 31, 2023 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 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 Ped Acc

Membership No. 518515

UDIN: 25518515BMHYGV4536

Place: New Delhi Date: 14.02.2025

RLF Limited

Corporate Identity Number (CIN): L74999HR1979PLC032747

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

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

Statement of Unaudited Financial Results for the Quarter and Nine Month Period Ended December 31, 2024

(Rs. In lacs, ex

SI.		(Rs. In lacs, except per share data)					
No.	Particulars Quarter ended			Nine month period ended Year ended			
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Audited]
		[1]	[2]	[3]	[4]	[5]	[6]
. 1	Revenue from Operations	35.38	14.51				
-11	Other Income	9.26			74.66		186.36
	Total Revenue (I + II)	44.64				36.26	50.17
Ш	Expenses		25.04	12.19	103.53	217.21	236.53
	a) Cost of Material Consumed	20.00					
	b) Change in Inventories of Finished Goods	30.28	3.11		54.23	22.65	131.77
	c) Employee Benefit Expenses	6.72	3.24	0.21	40.00	86.74	-
	d) Finance Cost	0.33		6.49 2.19	13.02	21.28	28.99
	e) Depreciation and Amortisation Expense	1.66		1.16	2.67	7.29	10.25
	f) Other Expenses	3.26	9.9	14.98	5.07 18.14	6.34	6.82
112000	Total Expenses	42.25		25.03	The second second	51.12	52.23
V	Profit before Exceptional and Extraordinary Items and	2.40	3.99	(12.84)	93.13	195.42	230.06
	Tax (II-IV)		0.00	(12.04)	10.41	21.79	6.47
VI	Exceptional Items						
VII	Profit before Extraordinary Items and Tax (V-VI)	2.40	3.99	(40.04)	-	-	-
VIII	Extraordinary Items	2.40	3.99	(12.84)	10.41	21.79	6.47
IX	Profit before Tax (VII-VIII)	2.40	3.99	(40.04)	40.44	-	(2.01)
X	Tax Expense	2.40	3.99	(12.84)	10.41	21.79	4.46
- 1	a) Current Tax				- 1	, 2	
	b) Deferred Tax				1		-
XI	"Profit for the Period/ Year from Continuing Operations (IX-X)	2.40	3.99	(12.84)	40.44	-	-
XII	Other Comprehensive Income, Net of Income Tax	2.10	3.33	(12.84)	10.41	21.79	4.46
- 1	a) Items that will not be reclassified to profit or loss	.]		- 1		- 1	3
- 1	b) Income tax relating to items that will not be reclassified to					-	-
1	profit or loss	1	-1	1	- 1	-	-
9	c) Items that will be reclassified to profit or loss	-	_		1	- 1	- 1
0	d) Income tax relating to items that will be reclassified to profit	-				-	-
	or loss					-	-
	Total comprehensive income for the period/Year	-	-		- 1		
XIII	Profit from Discontinuing Operations		1	1	- 1	1	-
KIV I	Tax Expense of Discontinue Operations	-	_	1	1	-	-
XV F	Profit from Discontinuing Operations after Tax (XIII-XIV)		-			-1	-
(VI F	Profit for the Period (XI+XV)	2.40	3.99	(42.04)	40.44		-
VII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	980.08	980.08	(12.84) 980.08	1 0.41 980.08	21.79 980.08	4.46 980.08
VIII	Earning Per Equity Share					550.00	300.00
) Basic	0.00					
100) Diluted	0.02	0.04	(0.13)	0.11	0.02	0.05
		0.02	0.04	(0.13)	0.11	0.02	0.05
_							0.00





RLF Limited

Notes to the Unaudited financials results for the quarter and Nine month period ended December 31, 2024

- 1 Investors can view the unaudited financial results of RLF Limited ('the Company') on Company's website www.rlfltd.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 Nine month period ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2025.
- 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 Dec, 2024 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 Nine month period ended December 31, 2023 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 Managing Director

DIN: 01860038

Place: New Delhi

Date: February 14, 2025

