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

Date: 07th February, 2025

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

Scrip Code: 526813

Mumbai-400001

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended on 31st December, 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 ended 31st December, 2024, duly reviewed and recommended by the Audit Committee, at its meeting held on 7th February, 2025.

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended 31st December, 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 04:45 P.M

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For Raghunath International Limited

For Regnunath International Ltd.

(G.N. Choudhary) DIN: 00012883

Whole Time Director

Scrip Code	526813			
Name of the Company	Raghunath International Limite			
Result Type	Quaterly 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	7	02	2025	
Start time of board meeting	3	30	P.M.	
End time of board meeting	4	45	P.M.	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27	01	2025	
Description of presentation currency	INR			
Level of rounding used in financial results	<u> </u>	lakhs		
Reporting Quarter	3rd Quarter			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Unaudited			
Segment Reporting	Multi Segment			
Description of single segment				

For Rayhunath International Ltd.

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.raghunathintlimited.in E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

. No.	Particulars	Th	Three Month Ended			th ended	Financial Year Ended
. NO.	галісшагя	31.12.2024	31.12.2023	30.09.2024	31.12.2024	31,12,2023	31.03.2024
		, , , , , ,	(Unaudited)		(Unau		(Audited)
1	Revenue from Operation	28.000	(24.832)	-	28.000	- 1	
II	Other Income	27,958	47.301	285.938	337.883	61.376	83.3
Ш	Net Gain on de-recognition of financial assets at amortized cost					-	
IV	Net Gain on reclassification of financial assets**		-	- 1	- 1		
v	Total Income (I+II+III+IV)	55.958	22,469	285.938	365.883	61.376	83.3
VI	Expenses	1					
**	Cost of material consumed		-	-		-	
	Excise duty	•	-				
	Purchase of stock -in-trade		•			- 1	
	Change in Inventories of finished goods, stock-in-trade and						
	Work -in-Progress	28,000	-	-	28.000	.	(0.0
	Employee benefits expense	8.580	6.542	6.754	23.761	19.625	27.3
	Finance Costs	0.000	-		0.003	0.002	0.0
	Depreciation and amortisatoion expenses	(0.164)	0.134	0.150	0.120	0.402	0.2
	Impairment losses			-			
	Net loss on De-recognistion of Financial asset at amortizised cost	-		-		-	
	Net Loss on reclassification of financial asset**		-	-	Î	-	
	Other Expenses	2.470	6.301	8.601	17.265	29.226	32.1
	Total expenses (VI)	38.886	12.977	15,505	69.149	49.255	59.8
VII	Profit/(Loss) befor exeptional items and tax (V-VI)	17,073	9,492	270.433	296.735	12.121	23.5
VIII	(i) Exeptional items	-			-		(0.3
	(ii) Prior Period Items before Tax			- 1	- 1		
ΙX	Profit/(Loss) befor tax (VII+VIII)	17.073	9,492	270,433	296.735	10.101	20.
X	Tax expense:	17.073	9,492	270.433	296,735	12,121	23.3
^	(1) Current tax	(1.464)	(2.068)	(70.025)	(73.289)	(5.055)	(8.5)
	(2) Deferred Tax	(1.464)	(2.008)	(70.025)	(73.289)	1/1	
XI	Profit/(Loss) for the period from continuing operations (IX-X)	15.609	7.424		. Dog 446	(0.110)	(0.2
	Profit/(Loss) from Discontinued operations		7.424	200.408	223,446	6.956	14.5
	Tax expense of discontinued operations			- :			
	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	 					
XV	Profit/(Loss) for the period (XI+XIV)	15.609	7.424	200 400	700 446		
XVI	Other Comprehensive Income		7.424	200.408	223.446	6.956	14.5
741							
	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			.	<u>-</u>		•
	B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or los		-,	-	•		
	Total comprehensive income for the period (XV+XVI)(Comprising pr						
XVII	(loss) and other comprehensive income for the period)	· I	7.404	200 400	202 446	. 05.	
	Earnings per equity shares (for continuing operation)	15.609	7.424	200.408	223.446	6.956	14.5
	(1) Basic						
(VIII	(2) Diluted		0.40	4 000	4 4 4 4 4		
VIII		0.312	0.148	4.008	4.469	0.139	0.3
	Earnings per equity shares (for discontinued operation)						
XIX	(2) Diluted	- I	-	-	-	-	
717	(as per balance sheet)		- 			·	
	fae het natuure aussit			_			
	Earnings per equity shares (for discontinued and continuing operatio	me\					
		113)			l		
	(1) Basic (2) Diluted						
XX.	**Difference arising on reclassification of financial assets at the recla	0.312	0.148	4.008	4.469	0.139	0.

For Raghunati International Ltd.

. No.	Particulars	Th	ree Month Endec	i	Nine Mo	nth ended	Financial Yea Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
	PARTICULARS OF STATE PRINCIPALICS		(Un-Audited)	,	(Un-At	idited)	(Audited)
	PARTICULARS OF SHAREHOLDINGS			ļ,			
1	Public Share Holding	 		ļ			
	- 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**	· · · · · · · · · · · · · · · · · · ·		ļ			
	a) Pledged/Encumbered Shares		· · · · · · · · · · · · · · · · · · ·				
	- Nos. of Equity Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of total	NIL	NIL	NIL	NIL	NIL	ŃIL
	shareholding of Promoter and Promoter group)						
	- Percentage of Shareholding (as a % of total	NIL	NIL	NIL	NIL	NIL	NIL
	share capital of the Company)	ļ	· ,				
	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	41,21	41.21	41.01	44.04	44.54	44.64
	share capital of the Company)	41,21	91.21	41.21	41,21	41.21	41.21
	share capital of the Company)			١			
	Particulars		. 1	Three Months en	ded as on 31,12.2	2024	
	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		•
				,			
tes:							
1	The above Unaudited Standalone results for the quarter and Nine N	Months ended 31.12.2024 were r	eviewed by the A	udit Committee i	ınd taken on reco	ord by the Board	of Directors
	at their meeting held on 07th February, 2025. Segment wise details of Revenue, Results, and Capital Employed a						

4 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 Nine months ended as on 31.12.2024 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 Nine Months ended December 31st, 2024 have been preprared 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 Raginathantining price i Heitig nai Ltd.

G.N Choudhary
AutWinGton Pileoto
DIN 00012883

Date: 07th February, 2025

RAGHUNATH INTERNATIONAL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UF)- 208002 CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666 Website: raghunathintlimited.in, E-mail: rgc.secretarial@rediffmail.com

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

								(Rupees in Lakhs)
			Three Months	Three Months	Three Months	Nine Months	Nine Months	Accounting Year
S. No		Particulars	ended 31.12.2024	ended 31.12.2023	ended 30.09.2024	ended 31.12.2024	ended 31,12,2023	ended 31.03.2024
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment	Revenue						
	a	Pan Masala				-	-	
	b.	Trading / Agency Business	-	-	-			
	c.	Real Estate Development	33.445	(17.158)	5.370	46.176	21.636	29.880
	d.	Other unaliocable Income	22,513	39.627	280.569	319.707	39.740	53.447
	Total		55.958	22.469	285.939	365.883	61.376	83.327
	Less: Inte	er Segment Revenue	-	-	-	-		
	Net Sales	/Income from Operations	55.958	22.469	285.939	365.883	61.376	83.327
	Segment	Results		-		-	1	-
	Profit/(L	oss) before tax, extraordinary items and interest from segment			-		1	
	a	Pan Masala		- "	-	-	· ·	-
	b.	Trading / Agency Business	-	-		-		-
	c.	Real Estate Development	5.446	(17.158)	5.370	18.175	21.636	29,880
	d	Other unallocable Income	11.628	26.651	265.065	278.562	(9.513)	(6.352)
	Total		17.074	9.493	270.435	296.737	12.123	23.528
	Interest			(0.001)	<u> </u>		(0.002)	(0.003)
	Exception	nal Items/Extraordinary Item			-	-	· · · · ·	(0.225)
	Other un	-allocable Expenditure	(0.001)		(0.002)	(0.002)		
	(Net off t	un-allocable Expenses)	-	-	•	- '	- 1	•
	Total Pro	ofit before Tax	17,073	9.492	270.433	296,735	12,121	23.300
3	Capital I	Employed (Segment Assets - Segment Liabilities)	•	-	-		- 1	-
i	a	Pan Masala		40.004		-	40.004	
	b.	Trading / Agency Business	-	-		-	-	
	c.	Real Estate Development	97.673	113.905	116.936	97.673	113,905	117.102
	d.	Other un-allocable Capital Employed	1084.208	796.979	1,049.337	1084,208	796.979	841.321
	Total		1.181,881	950.888	1,166.273	1.181.881	950.888	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.

Segment Revenue includes Sales and other income directly indentifiable with/allocable to the segment.

Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses. Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For Raghurozabanadh International Limited D

Date: 07th February, 2025

Place: Dellii

Auth. Signal Time Director

DIN: 00012883

VVG&CO

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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 December 31, 2024 and year to date results for the period from 01stApril 2024 to 31st December, 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. The total outstanding debtors for the quarter ended December 31st, 2024 amounting to Rs.22.94 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.22.94 lakhs.

_____C-5, LGF, Lajpat Nagar - III, New Delhi - 110 024_____ Tel.: 011-29830208, 29830220, 9312940592, Email: virendradel@gmail.com

VVG&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 VitteNDRA KUMAR GDEL
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Virendra Kumar Goel

Partner

Membership Number: 083705 UDIN: 25083705BMTETZ5110

Place: New Delhi Date: February 07, 2025

Scrip Code	526813				
Name of the Company	Raghunath International Limite				
Result Type		Quaterly Resu	ilt		
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	7	02	2025		
Start time of board meeting	3	30	P.M.		
End time of board meeting	4	45	P.M.		
Date on which prior intimation of the meeting for considering	27	01	2025		
financial results was informed to the exchange	27	01	2025		
Description of presentation currency	INR				
Level of rounding used in financial results		lakhs			
Reporting Quarter	3rd 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.

RACHUNATH 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.raghunathintlimited.in E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

S. No.	Particulars	Three Month Ended			Nine Mor	nth ended '	(Rupees in Lakhs) Financial Year Ended	
5. NO.	raniculars	31.12,2024	31.12.2023	30.09,2024	31.12.2024	31.12.2023	31.03.2024	
			(Unaudited)		(Unau	dited)	(Audited)	
<u> I ´</u>	Revenue from Operation	28.000	(24.832)		28.000	. " <u>-</u> -		
II	Other Income	27.958	47.301	285.938	337.883	61,376	83.32	
III	Net Gain on de-recognition of financial assets at amortized cost				-	1	•	
IV	Net Gain on reclassification of financial assets**					- 1	-	
V	Total Income (I+II+III+IV)	55,958	22,469	285.938	365.883	61.376	83.32	
	Expenses							
4.5	Cost of material consumed	L	1	•		-		
	Excise duty	•			-			
	Purchase of stock -in-trade						-	
	Change in Inventories of finished goods, stock-in-trade and							
	Work -in-Progress	28.000	-	-	28,000	-	(0.00	
	Employee benefits expense	8.580	6.542	6.754	23.761	19.625	27.34	
	Finance Costs	0.000		-	0.003	0.002	0.00	
	Depreciation and amortisatoion expenses	(0.164)	0.134	0.150	0.120	0.402	0.28	
	Impairment losses			-			 .	
	Net loss on De-recognistion of Financial asset at amortizised cost	· ·						
	Net Loss on reclassification of financial asset**							
	Other Expenses	2.470	6.301	8,600	17.265	29,226	32.17	
	Total expenses (VI)	38.886	12.977	15.504	69.149	49,255	59.80	
VII	Profit/(Loss) befor exeptional items and tax (V-VI)	17.073	9,492	270.434	296.735	12.121	23,52	
VIII	(i)Exeptional items	17.075		270.234	230,733	- 12.121	(0.22	
,	(ii) Prior Period Items before Tax							
	 	 						
IX	Profit/(Loss) befor tax (VII+VIII)	17.073	9.492	270.434	296,735	12.121	23.29	
Х	Tax expense:	ļ			 _			
	(1) Current tax	(1,464)	(2.068)	(70.025)	(73.289)	(5.055)	(8.58	
	(2) Deferred Tax	<u> </u>	<u>-</u>			(0.110)	(0.21	
_XI	Profit/(Loss) for the period from continuing operations ([X-X]	15.609	7.424	200.409	223.446	6.956	14.50	
XII	Profit/(Loss) from Discontinued operations	<u> </u>						
XIII	Tax expense of discontinued operations							
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)			-		<u> </u>		
	Share in net Profit/Loss of associates	4.935	2.629	2.305	7.240	6.008	(1.44	
XV	Profit/(Loss) for the period (XI+XIV)	15.609	10.053	200.409	230.686	12.964	13.05	
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	-		<u>-</u>				
	(ii) Income tax relating to items that will be reclassified to profit or loss							
	Total comprehensive income for the period (XV+XVI)(Comprising profit)			1				
XVII	(loss) and other comprehensive income for the period)	15,609	10.053	200.409	230,686	12,694	13.05	
	Earnings per equity shares (for continuing operation)) i		•				
	(1) Basic		i	ļ]		
XVIII	(2) Diluted	0.312	0.201	4.008	4.614	0.139	0.26	
	Earnings per equity shares (for discontinued operation)	1		' '		i		
	(1) Basic	•	- }	-	-	-	•	
XIX	(2) Diluted							
	(as per balance sheet)							
	Earnings per equity shares (for discontinued and continuing operations)							
	(1) Basic							
XX	(2) Diluted	0.312	0.201	4.008	4.614	0.139	0.26	

For Raghunath International Ltd.

No. Particulars	TI	Three Month Ended			nth ended	Financial Year Ended	
THE COMMO	31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12,2023	31.03.2024	
		(Un-Audited)		(Un-A	udited)	(Audited)	
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	NIL	NIL	NIL	NIL	NIL	NIL	
shareholding of Promoter and Promoter group)			1				
- Percentage of Shareholding (as a % of total	NIL	NIL	NIL	NIL	NIL	NIL	
share capital of the Company)		,- ·	1				
b) Non encumbered		<u> </u>					
- Nos. of Equity Shares	2060769	2060769	2060769	2060769	2060769	2060769	
- Percentage of Shareholding (as a % of total	100	100	100	100	100	100	
shareholding of Promoter and Promoter group)			1				
- Percentage of Shareholding (as a % of total	41.21	41,21	41.21	41.21	41.21	41.21	
share capital of the Company)							
Particulars	 	7	Three Months en	ded as on 31.12.	2024		
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 Nine Months ended 31.12.2024 were reviewed by the Audit Committee and taken on record by the Board of Directors

- The above Unanasted Consolidated results for the quarter and Nine Months ended 31.12.2024 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 07th February, 2025.

 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 Nine months ended as on 31.12.2024 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 Nine Months ended December 31st, 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 Limited

For Raghunath International Line G.N Choudhary

Whole Time Director DIN 00012883

Auth Signatory/Directs

Date: 07th February, 2025 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: raghunathintlimited.in, E-mail: rgc.secretarial@rediffmail.com

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

							(Rupees in Lakhs)
		Three	Three	Three	Nine	Nine	Accounting
		Months	Months	Months	Months	Months	Year
S. No	Particulars	ended	ended	ended	ended	ended	ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
7	Segment Revenue			,		7	
	a Pan Masala	•	J	-	-	-	
	b. Trading / Agency Business	-	-	-		-	
	c. Real Estate Development	33.445	(17.158)	5.370	46.176	21.636	29.880
	d. Other unallocable Income	22.513	39.627	280.569	319.707	39.740	53.447
	Total	55,958	22.469	285.939	365.883	61.376	83.327
	Less: Inter Segment Revenue	<u> </u>	-				-
	Net Sales / Income from Operations	55.958	22.469	285.939	365.883	61.376	83.327
	Segment Results		-	-	-		•
	Profit/(Loss) before tax, extraordinary items and interest from segment			-			
	a Pan Masala	-	-	-	-	•	
	b. Trading / Agency Business		•	-	•	-	-
	c. Real Estate Development	5.446	(17.158)	5.370	18.175	21.636	29.880
	d. Other unallocable Income	11.628	26.651	265.065	278.562	(9.513)	(6.352
	Total	17.074	9.493	270.435	296.737	12,123	23.528
	Interest		(0.001)			(0.002)	(0.003
	Exceptional Items/Extraordinary Item	-	_		_		(0.225
	Other un-allocable Expenditure	(0.001)	· ·	(0.002)	(0.002)		· · · · · · · · · · · · · · · · · · ·
	(Net off un-allocable Expenses)	-	-	-	- '.	-	-
	Total Profit before Tax	17.073	9.492	270.433	296.735	12.121	23.300
	Add: (Profit/Loss of associates)	2.383	2.629	2.305	7.240	6.008	(1.443
	Total Consolidated Profit before tax	19.456	12,121	272.738	303.975	18.129	21.857
-	Capital Employed (Segment Assets - Segment Liabilities)	- "	-		-		
	a Pan Masala	-	40.004		<u>-</u>	40.004	
	b. Trading / Agency Business	-	-	-	-	-	
	c. Real Estate Development	97.673	113.905	116.936	97.673	113.905	117.102
	d. Other un-allocable Capital Employed	1497.518	1,210.500	1,460.263	1497.518	1,210.500	1,247.350
	Total	1,595.190	1,364,409	1,577.199	1,595,190	1,364.409	1,364.452

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.

Segment Revenue includes Sales and other income directly indentifiable with/allocable to the segment.

Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses. Previous year's figures have been regrouped, recast) rearranged wherever necessary to conform to this period's classification.

For Raghus Raghus International Lines.

Date: 07th February, 2025 Place: Dellii

Auth. Signal N. Fignation, DIN: 00012883

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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 31st December 2024 and the year to date results for the period from 01/04/2024 to 31/12/2024 ("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 Priv	vate Limited

Relationship Associate

______C-5, LGF, Lajpat Nagar - III, New Delhi - 110 024______ Tel.: 011-29830208, 29830220, 9312940592, Email: virendradel@gmail.com

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- 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. 21.76 Lakh as on 31st December, 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 includes the financial results of 1(One) Associate which have not been reviewed by their auditors, whose financial results reflect total assets of **Rs. 1682.48** Lakh as at 31st December 2024 as well as total revenue of **Rs. 21.83** Lakh for the quarter ended 31st December 2024 and **Rs. 70.95** Lakh for the period ended 31st December 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 December 31, 2024 amounting to Rs.22.94 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.22.94 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.

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- 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

Virendra Kumar Goel

Partner

Membership Number: 083705 UDIN: 25083705BMTEUA6931

Place: New Delhi Date: February 07, 2025