

Date: 09/06/2023

Department of Corporate Services/Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai -400001

Manager Listing
Ahmadabad Stock Exchange
A-2, Kamdhenu Complex,
Opposite Sahajanand College,
Panjara Pol, Ahmedabad,
Gujarat 380015

Scrip Code: 539922
Symbol: RGIL

Sub: REVISED INTIMATION OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2023

Respected Sir/Madam,

We wish to inform you that pursuant to your mail dated 07.06.2023 regarding the discrepancies in the Financial Statement filed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated 30th May, 2023, we would like to submit the following after rectifications:

1. Audited Standalone Financial Results (IND AS) for the fourth quarter and year ended on 31st March 2023, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Independent Auditor's Report on Standalone Audited Financial Statements (IND AS) of the Company for the fourth quarter and year ended 31st March 2023.

You are requested to kindly take the same on your record.

Thanking You

Yours faithfully

For Rotographics (India) Limited

SAKSHI Digitally signed
by SAKSHI JAIN
I JAIN Date: 2023.06.09
16:15:42 +05'30'

Ms. Sakshi Jain
Company Secretary and Compliance Officer
Place: New Delhi

ROTOGRAPHICS (INDIA) LIMITED

CIN: L74899DL1976PLC008036

Registered Office: Unit No. 8, Ground Floor, Pocket M, Sarita Vihar, New Delhi 110076

Ph.: 011-47366600 Email id: info@rotoindia.co.in, Website: www.rotoindia.co.in



Independent Auditors' Report

To the Members of
Rotographics (India) Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Rotographics (India) Limited** ("the Company"), which comprise the standalone balance sheet as at 31 March 2023, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial statements.

APT & CO (a Partnership Firm) converted into APT and Co LLP (a Limited Liability Partnership) with LLPIN-AAI-8025 with effect from 23-01-2018

Office: 601, 6th Floor, Krishna Apra Plaza, Sector-18, Noida-201301, Uttar Pradesh, India

Tel: 0120-4105001, **Mob.:** 9868655891, **E-mail:** dilipsinghca@gmail.com, **Website:** www.aptilp.com

Head Office: A-2/36, Third Floor, Safdarjung Enclave, New Delhi-110029

Branches at: Gurugram . Mumbai . Hyderabad . Bengaluru . Bahadurgarh . Patna . Ahmedabad . Chandigarh . Jammu . Noida . Ranchi.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon. The other information is expected to be made available to us after the date of the Auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the applicable laws and regulations.

Management's and Board of Directors' Responsibility for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments

and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial statements made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. (A) As required by Section 143(3) of the Act, we report that:

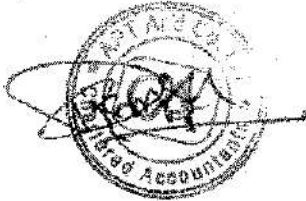
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under section 133 of the Act.
- e. On the basis of the written representations received from the directors as on 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(B) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- I. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
- II. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts

- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For APT & Co.,LLP
Chartered Accountants
FRN: 014621C/N500088



DILIP KUMAR SINGH
Partner
Membership No. 523877

Date: 30th May, 2023

Place: New Delhi

UDIN: 23523877B6QPBA1395

Annexure A to the Auditor's Report

The Annexure referred to in Independent Auditor's Report to the Members of the company on the standalone Financial Statements for the year ended March 31, 2023, we report that:

1.
 - a) The company has maintained by the company display the complete particulars on the details, quantity and situation of tangible and intangible assets.
 - b) All tangible assets have been physically verified by the management during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancy was noticed on such verification.
 - c) In our opinion and according to the information and explanation given to us, during the year, substantial part of fixed assets have not been disposed off by the company.
 - d) Based on our examination of the registered sale deed/ transfer deed / conveyance deed Provided to us, we report that, the title deeds of all other immovable properties, disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.
 - e) The company has not revalued any of its property, Plant and Equipment during the year
 - f) No proceedings have been initiated during the year or are pending against the company as at March 31, 2023 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
2. The company does not have any physical inventories during the year. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the company.
3. According to the information and explanation given to us, the company has not taken any loans , secured or unsecured from the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained u/s 189 of the Companies Act, 2013 during the year.
4. In our opinion and according to the information and explanations given to us, the company has granted unsecured loans to the parties covered u/s 185 & 186 of the Companies Act, 2013. The year end balance of such loans or any previous loans granted to such parties was Rs.61,51,951/-

5. The company has not accepted any deposits from the public. Hence reporting under clause 3(v) of the Order is not applicable
6. According to the information given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act in respect of any of the Company's products.
7. a) According to the Book and records as produced and examined by us in accordance with generally accepted auditing practices in India and also based on Management Representations, undisputed statutory dues which are applicable to the company including Income tax, Sales tax, Custom Duty, cess and other statutory dues have been regularly deposited by the company with the appropriate authorities
b) According to information and explanations given to us and the records of the company examined by us as on 31st March, 2023, there is no amount due in case of Income tax/Sales Tax/Custom Duty/cess in respect of which there is any dispute with any statutory authority.
8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the income Tax Act, 1961 (43 of 1961).
9. The company does not have any loans or borrowings from any financial institution, banks or Government during the year. Hence reporting under clause 3(ix) of the Order is not applicable.
10. The company did not raise any money by way of initial public offer or further public offer (including debt instruments), private placement and preferential offer during the year.
11. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.
12. In our opinion and according to the information and explanation given to us, the company is not a Nidhi company.
13. In our opinion, according to the information and explanations given to us and based on our examination of the records of the company, all transactions by the company with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013, where applicable, and requisite details of related parties transaction have been disclosed in the financial statements as required by the applicable IND AS.

14. The Company have an internal audit system in accordance with its size and business activities. The reports of the internal auditors been considered by the statutory auditor.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non –cash transactions with directors or persons connected with them.
16. According to the information and explanations given to us, the provision of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the company.
17. The company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
18. There has been no resignation of the statutory auditors of the company during the year.
19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that any liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

20. Corporate Social Responsibility (CSR) in accordance with Section 135 of the said Act. Is not applicable to company accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For APT & Co. LLP
Chartered Accountants
FRN: 014621C/N500088



DILIP KUMAR SINGH

Partner

Membership No. 523877

Date: 30th May, 2023

Place: New Delhi

UDIN: 2352387766APBA1395

Annexure-B to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the accompanying standalone financial statements of **Rotographics (India) Limited** ('the Company'), which comprise the balance sheet as at 31st March 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal

control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company, which is company incorporated in India, has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For APT & Co. LLP
Chartered Accountants
FRN: 014621C/N500088



DILIP KUMAR SINGH
Partner
Membership No. 523877

Date: 30th May, 2023
Place: New Delhi
UDIN: 23523877BGA PBA B95

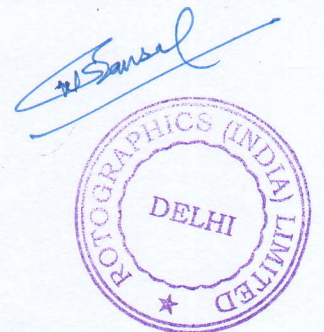
Rotographics (India) Limited

Registered Office

Unit No 8, Ground Floor Pocket M,
Sarita Vihar New Delhi 110076
CIN: L74899DL1976PLC008036**STATEMENT OF STANDLONE AUDITED FINANCIAL RESULTS FOR THE
FOURTH QUARTER AND YEAR ENDED MARCH 31, 2023**

(Rs. in Lakhs)

S. No	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
I	Income					
	Revenue from Operations	11.49	0.00	9.89	11.49	15.00
	Other income	1.27	1.29	1.51	9.11	1.51
	Total Revenue	12.76	1.29	11.40	20.60	16.51
II	Expenses					
	a) Cost of Materials consumed	0	0	0	0	0
	b) Purchase of Stock-in-trade	0	0	0	0	0
	c) Changes in inventories of finished goods, WIP and stock in trade	0	0	0	0	0
	d) Employee benefits expenses	3.15	1.60	2.64	8.63	5.40
	e) Depreciation and amortisation expenses	0.00	0.00	0.01	0.02	0.02
	f) Finance Cost	0	0	0	0	0
	g) Other Expenses	5.57	1.66	5.17	9.86	9.15
	Total Expenses	8.72	3.26	7.82	18.51	14.57
III	Profit before exceptional, extraordinary items and tax (I-II)	4.04	(1.97)	3.58	2.09	1.94
IV	Exceptional Items	0	0	0	0	0
V	Profit Before tax (III-IV)	4.04	(1.97)	3.58	2.09	1.94
VI	Tax Expenses					
	a) Current tax	0.48	0	0.45	0.48	0.80
	b) Prior period tax	0.00	0	0.35	0	0
	c) Deferred tax	0.05	0	0.07	0.06	0.07
	Total tax	0.53	0	0.87	0.54	0.87
VII	Net Profit/(Loss) for the period after tax (V-VI) (A)	3.51	(1.97)	2.71	1.55	1.07
VIII	Total Other Comprehensive Income for the period (B)					
	(a) Items that will not be reclassified to profit or loss	0.02	0	0.01	0.02	0.01
	(b) Items that will be reclassified to profit or loss	0	0	0	0	0
IX	Total Comprehensive Income for the period (A+B)	3.53	(1.97)	2.72	1.57	1.08
X	Paid up equity share capital (Face Value Re.10/- each)	360.13	360.13	360.13	360.13	360.13
XI	Other Equity (excluding Revaluation Reserve)	0.00	0	0	0.89	(0.68)
XII	Earnings per share (in Rs.) (of Re. 10/- each) (not annualised)					
	a) Basic (in Rs.)	0.10	(0.05)	0.08	0.04	0.03
	b) Diluted (in Rs.)	0.10	(0.05)	0.08	0.04	0.03

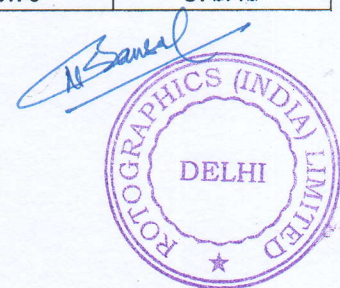


Rotographics (India) Limited

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars		As at 31.03.2023	As at 31.03.2022
		(Audited)	(Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	0.11	0.13
	Financial Assets		
	Investments	0.48	0.46
	Loans	-	-
	Other financial assets	347.77	337.01
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total-Non-current assets	348.36	337.60
2	Current assets		
	Inventories	-	-
	Financial Assets		
	Trade receivables	-	16.62
	Cash and cash equivalent	12.18	4.89
	Bank balances other than cash and cash equivalents above	-	-
	Other current assets	9.16	12.30
	Sub-total-Current assets	21.34	33.81
	TOTAL-ASSETS	369.70	371.41
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	360.13	360.13
	Other equity	0.89	-0.68
	Sub-total-Shareholders' funds	361.02	359.45
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Advances from Customers	-	4.00
	Other financial liabilities	-	-
	Provisions	-	-
	Deferred tax Liabilities (Net)	0.49	0.43
	Sub-total-Non-current Liabilities	0.49	4.43
3	Current liabilities		
	Financial Liabilities		
	Borrowings	3.00	3.00
	Trade payables	1.94	0.97
	Other financial liabilities	-	-
	Other current liabilities	1.27	1.81
	Provisions	1.98	1.75
	Current tax liabilities (net)	-	-
	Sub-total-Current Liabilities	8.19	7.53
	TOTAL - EQUITY AND LIABILITIES	369.70	371.41

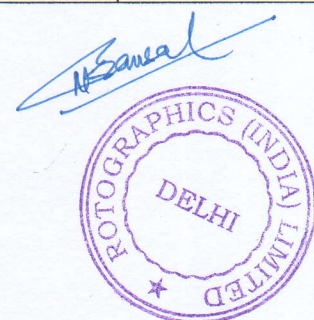


Rotographics (India) Limited

STANDALONE STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

Particulars		As at 31.03.2023	As at 31.03.2022
		(Audited)	(Audited)
I	Revenue from operations	11.49	15.00
II	Other income	9.11	1.51
III	Total Income (I+II)	20.60	16.51
IV	EXPENSES		
	Cost of material consumed	-	-
	Purchases of stock-in-trade	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-
	Depreciation and amortisation expense	0.02	0.02
	Employee benefits expense	8.63	5.40
	Finance cost	-	-
	Other expenses	9.86	9.15
	Total expenses (IV)	18.51	14.57
V	Profit/ (loss) before exceptional items and tax (III- IV)	2.09	1.94
VI	Exceptional items	-	-
VII	Profit/ (loss) before tax (V-VI)	2.09	1.94
VIII	Tax expense:		
	(1) Current tax	0.48	0.80
	(2) Deferred tax	0.06	0.07
	Total Tax Expense (VIII)	0.54	0.87
IX	Profit/ (loss) for the year (VII-VIII)	1.55	1.07
X	Other Comprehensive Income Items that will not be reclassified to profit and loss		
	(i) impact of recognition of assets under Ind AS	0.02	0.01
	(ii) Income tax effect on above	-	-
	Total Other comprehensive income	0.02	0.01
XI	Total Comprehensive Income for the year (IX+X)	1.57	1.08
XII	Earnings per equity share		
	(1) Basic	0.04	0.03
	(2) Diluted	0.04	0.03



Notes on audited standalone financial results

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 30, 2023.

These results along with the report of the statutory auditors have been filed with stock exchanges, pursuant to Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are available on the stock exchanges' websites, BSE website (www.bseindia.com) and on Company's website (www.rotointia.co.in).

2. These standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3. The Company has received unmodified Audit Report for the year ended 31st March, 2023 from the Statutory Auditors which has been reviewed by the Audit Committee and Board of Directors at their respective meeting held on May 30, 2023.
4. The Company is principally engaged in Single business segment Viz. Trading. As the Company does not fall under reportable segment criteria as per Ind AS '108, the company is not furnishing segment wise Revenue Result and Capital employed as required.
5. Figures of the previous period have been re-grouped, restated and re-arranged wherever necessary.
6. The figures of the quarter ended 31st March are the balancing figure between the audited figures in respect of the full financial year and published year to date figure upto third quarter of the relevant financial year.

Place: New Delhi

Date: 09.06.2023

For and on behalf of the Board



Naresh Kumar Bansal
Chairman and Director
DIN:00681525