



REDTAPE LIMITED

Registered Office

Plot No. 08, Sector 90, Noida, Gautam
Buddha Nagar, Uttar Pradesh - 201305 India
Tel : +91 120 6994444 | +91 120 6994400
CIN : U74101UP2021PLC156659
Web : www.rcdtape.com
E-mail : info@redtapeindia.com

September 1, 2023

BSE Limited 1 st Floor, New Trading Ring Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 543957	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot no. C-1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 NSE Symbol: REDTAPE
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Sub: Submission of Standalone and Consolidated Un-audited financial result for the Quarter ended June 30, 2023 under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015

Dear Sir/Madam,

The Board of Directors in its meeting held on July 17, 2023 had approved the Standalone and Consolidated Unaudited financial results of the REDTAPE Limited ("**the Company**") for the quarter ended June 30, 2023.

Thereafter, the Company had filed its Information Memorandum which included the financial results of June 30, 2023. Also, the Company had published statutory advertisement in compliance with para iii (a) (5) of Annexure I to the Securities and Exchange Board of India ("SEBI") Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017, and para 5 of Part ii (a) of SEBI Master Circular No. SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated November 23, 2021, as amended from time to time, read with rule 19(7) of the Securities Contracts (Regulation) Rules, 1957 pursuant to grant of relaxation by SEBI from the applicability of rule 19(2)(b) of Securities Contract (Regulation) Rules, 1957 ("SCRR") pursuant to the scheme of arrangement of RTS Fashions Private Limited, Mirza International Limited and REDTAPE Limited under sections 230, 232 and 66 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other applicable provisions, if any as sanctioned by the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj ("NCLT") by way of an order dated February 21, 2023 ("Order") certified copy of which order was issued on February 24, 2023 (hereinafter referred as "**the Scheme of Arrangement**"). The financial results along with Limited Review Report were published in the abovesaid statutory advertisement and the same was submitted on stock exchange through the Mirza International Limited ("Transferor Company").

The equity shares of the Company got listed on August 11, 2023 pursuant to the Scheme of Arrangement.

Now, as directed by National Stock Exchange of India Limited, the Company is hereby submitting the copy of Unaudited Financial Results (Consolidated and Standalone) for the quarter ended June 30, 2023 along with Independent Auditor's Limited Review Report for dissemination.

Works

- C-4, 5, 36, 37, Sector - 59, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301 Tel : +91 120 4263193
- Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao. Uttar Pradesh - 209801 Tel : +91 73111 70114

This above is for your information and kind records.

Thanking you

Yours faithfully,

For REDTAPE Limited



Arvind Verma
Whole-time Director
DIN: 09429834



Khamesra Bhatia & Mehrotra
Chartered Accountants

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

**To the Board of Directors
REDTAPE LIMITED**

We have reviewed the accompanying statement of unaudited financial results of REDTAPE Limited for the quarter ended on June 30th 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("IND AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 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 Khamesra Bhatia & Mehrotra
Chartered Accountants**

**Place: New Delhi
Date: 17-07-2023**



CA Vineet Roongta

Partner

M.No. 410958

UDIN:- 23410958BGGXZ091269

REDTAPE LIMITED

Regd. Office : Plot No. 08, Sector -90, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201305

CIN - U74101UP2021PLC156659

Website: www.redtapeindia.com E-mail: compliance@redtapeindia.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2023

(Rupees in Lakhs except Earning per share data)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2023 (Un-audited)	31.03.2023 (Audited)	30.06.2022 (Un-audited)	31.03.2022 (Audited)	30.06.2023 (Un-audited)	31.03.2023 (Audited)	30.06.2022 (Un-audited)	31.03.2022 (Audited)
I	Revenue from Operations	39174.40	37606.89	30331.14	145882.08	39378.77	37877.60	30558.65	146830.23
II	Other Income								
	Gains on Tennination on Lease Contracts - IND AS 116	58.31	(250.34)	110.89	119.42	58.31	(250.34)	110.89	119.42
	Others	144.11	317.12	71.07	531.60	147.20	317.12	71.07	533.31
III	Total Income (I+II)	39376.82	37673.67	30513.10	146533.10	39584.28	37944.38	30740.61	147482.96
IV	Expenses:								
a	Cost of material consumed	1433.97	2615.33	3487.41	11400.90	1433.97	2615.33	3487.41	11400.90
b	Purchase of Stock-in-Trade	19922.53	32142.89	12475.35	93048.86	19922.53	32142.89	12475.35	93048.86
c	Change in inventories of finished goods, work-in-progress and Stock-in-Trade	(1814.59)	(14678.70)	41.89	(25807.18)	(1814.59)	(14678.70)	41.89	(25807.18)
d	Employee Benefit Expenses	1289.85	1126.58	1249.60	4836.24	1324.19	1155.72	1267.81	4986.35
e	Finance Costs	615.02	523.88	359.71	1744.31	616.28	524.60	359.73	1745.73
f	Depreciation and amortization expenses	1233.20	1319.04	1095.14	4444.11	1239.70	1317.88	1097.92	4444.11
g	Other Expenses	10450.43	10667.20	7904.87	38765.07	10453.92	10691.28	7942.02	38764.66
	Total Expenses (IV)	33130.41	33716.22	26613.97	128432.31	33176.00	33769.00	26672.13	128583.43
V	Profit / (loss) before exceptional items and tax (III-IV)	6246.41	3957.45	3899.13	18100.79	6408.28	4175.39	4068.49	18899.53
VI	Exceptional Items								
VII	Share of Profit/ (Loss) of Associates and Joint Ventures	(9.19)	(10.90)		(10.90)	(9.19)	(10.90)		(10.90)
VIII	Profit / (loss) before tax (V-VI-VII)	6255.60	3968.35	3899.13	18111.69	6417.47	4186.29	4068.49	18910.43
IX	Tax Expenses								
	(1) Current Tax	1635.01	826.80	1269.51	4600.00	1675.48	880.73108	1308.16	4791.94
	(2) Deferred Tax	68.72	(147.84)	(47.50)	(95.46)	68.72	(149.18)	(47.50)	(96.79)
X	Profit for the period (VIII-IX)	4551.87	3289.39	2677.12	13607.15	4673.27	3454.73	2807.83	14215.28
XI	Other comprehensive income, net of income tax								
a	Items that will not be reclassified to profit or loss	(211.83)	(1085.04)	872.17	(234.00)	(211.83)	(1085.04)	872.17	(234.00)
b	Items that will be reclassified to profit or loss								
XII	Total Comprehensive Income for the period (X+XI)	4340.04	2204.35	3549.29	13373.15	4461.44	2369.69	3680.00	13981.28
XIII	Paid-up Equity Share Capital (Face Value of Rs. 2 each)	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03
XIV	Other Equity excluding Revaluation Reserve				43847.44				44910.74
XV	Earning Per Share (EPS)								
(i)	Basic	3.29	2.38	1.94	9.85	3.38	2.50	2.03	10.29
(ii)	Diluted	3.29	2.38	1.94	9.85	3.38	2.50	2.03	10.29

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30.06.2023 (Un-audited)	31.03.2023 (Audited)	30.06.2022 (Un-audited)	31.03.2023 (Audited)	30.06.2023 (Un-audited)	31.03.2023 (Audited)	30.06.2022 (Un-audited)	31.03.2023 (Audited)
Segment Revenue								
Segment (A)								
Footwear								
(A1) Domestic & Export Sale under brand - Redtape & Bondstreet	22287.35	19600.58	15984.99	77113.31	22287.35	19600.58	15984.99	77113.31
Total	22287.35	19600.58	15984.99	77113.31	22287.35	19600.58	15984.99	77113.31
Segment (B)								
Garment & Accessories (Under Brand Redtape)	16886.41	17636.57	14457.04	68768.79	16886.41	17636.57	14457.04	68768.79
Unallocated	203.06	436.52	71.07	651.00	410.52	707.23	298.58	1600.86
Income from operations	39376.82	37673.67	30513.10	146533.10	39584.28	37944.38	30740.61	147482.96
Segment Results (Profit before interest & tax)								
Segment (A)								
Footwear								
(A1) Domestic & Export Sale under brand - Redtape & Bondstreet	3888.78	3288.69	2265.42	10449.30	3888.78	3288.69	2265.42	10449.30
Total	3888.78	3288.69	2265.42	10449.30	3888.78	3288.69	2265.42	10449.30
Segment (B)								
Garment & Accessories (Under Brand Redtape)	2946.41	1038.45	2007.16	9318.19	2946.41	1038.45	2007.16	9319.09
Unallocated	35.43	-126.28	71.08	88.20	198.57	92.37	240.45	887.20
Total	6870.62	4200.86	4343.66	19855.69	7033.76	4419.51	4513.03	20655.59
Less: Interest	615.02	523.54	359.71	1744.00	616.28	524.26	359.73	1746.00
- Unallocable expenditure net of other unallocable income	0.00	-291.03	84.83	0.00	0.00	-291.03	84.83	0.00
Total Profit/(Loss) Before Tax	6255.60	3968.35	3899.12	18111.69	6417.48	4186.29	4068.48	18909.59
Segment Assets								
Segment (A)								
Footwear								
(A1) Domestic & Export Sale under brand - Redtape & Bondstreet	72181.82	64534.71	40879.15	64534.71	72181.82	64768.49	41663.71	64768.49
Total	72181.82	64534.71	40879.15	64534.71	72181.82	64768.49	41663.71	64768.49
Segment (B)								
Garment & Accessories (Under Brand Redtape)	54689.90	57551.31	43896.34	57551.31	54689.90	57759.80	43896.34	57759.80
Unallocated	657.62	544.81	0.00	544.81	1888.75	1344.70	0.00	1344.70
Total	127529.34	122630.83	84775.49	122630.83	128760.47	123872.99	85560.05	123872.99
Segment Liabilities								
Segment (A)								
Footwear								
(A1) Domestic & Export Sale under brand - Redtape & Bondstreet	43017.20	40005.14	23930.60	40005.14	43017.20	39840.52	24137.67	39840.52
Total	43017.20	40005.14	23930.60	40005.14	43017.20	39840.52	24137.67	39840.52
Segment (B)								
Garment & Accessories (Under Brand Redtape)	32592.78	35676.13	28797.91	35676.13	32592.78	35529.32	28797.91	35529.32
Unallocated	391.92	337.73	711.60	337.73	425.97	827.16	711.60	827.16
Total	76001.90	76019.00	53440.11	76019.00	76035.95	76197.00	53647.18	76197.00

NOTES:

- The above Standalone and Consolidated Ind AS Financial Results were reviewed by Audit Committee and subsequently approved by the Board of Directors at their meeting held today. The Statutory auditors have conducted a limited review of the above unaudited financial results and have expressed an unmodified report on the same.
- The above Consolidated Financial Results of Redtape Limited (The Company) and its Wholly Owned Subsidiaries (WOS) Mirza Bangla Limited and subsidiary Sen-en Mirza Industrial supply Chain LLP are drawn in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- The statement have 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 recognized accounting practices and policies to the extent applicable.
- The format of above Financial Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to Comply with the requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated July 05, 2016.
- Effective April 1, 2019 (transition date), the Company has adopted Ind AS 116 "Leases" applied to all Lease Contracts existing on 01/04/2019, using the modified retrospective method. At the transition date, the Right-of-Use asstes (ROU) is measured at an amount equal to the lease liability. Due to adoption of new Accounting Standard, rent expenses for the current quarter is reduced by Rs. 8.44 cores, whereas depreciation and finance cost for the current quarter is up by Rs. 6.27 crore and Rs. 2.17 crore respectively & The company has reassessed the Assets/Liabilities under Ind AS 116 "Leases".
- Figures for the previous period/year have been regrouped/rearranged wherever necessary in order to make them comparable with current period/year figures.

ON BEHALF OF BOARD OF DIRECTORS

MANAGING DIRECTOR

Date: - 17-07-2023
Place: - Noida



Khamesra Bhatia & Mehrotra

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To

The Board of Directors
REDTAPE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of REDTAPE Limited ("the Holding Company"), its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter ended June 30th 2023, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures of the subsidiary for the corresponding quarter ended June 30th 2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
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"), prescribed under Section 133 of the Companies Act, 2013, 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 Consolidated Results included in the Statement includes the results of the entities listed in Annexure A.



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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 other auditors referred to in paragraph 6 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 ("IND AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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 review the interim financial statements / financial results of 1 subsidiary Mirza Bangla Limited included in the consolidated unaudited financial results whose interim financial statements / financial information / financial results reflect total assets of Rs.1231.13 lakh, as at 30.06.2023 and cash flows (net) of Rs.48 lakh for the three months ended, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and controlled entity, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

For Khamesra Bhatia & Mehrotra

Place: New Delhi

Chartered Accountants

Date: 17-07-2023

FRN 001410C



CA Vineet Roongta

Partner

M.No. 410958

UDIN:- 23410958BGXZOR5924

Annexure A

List of Entities Consolidated

Subsidiaries

S.No	Name of the entity
1.	Mirza Bangla Limited



SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
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Unallocated	203.06	436.52	71.07	651.00	410.52	707.23	298.58	1600.86
Income from operations	39376.82	37673.67	30513.10	146533.10	39584.28	37944.38	30740.61	147482.96
Segment Results (Profit before interest & tax)								
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(A1) Domestic & Export Sale under brand - Redtape & Bondstreet	3888.78	3288.69	2265.42	10449.30	3888.78	3288.69	2265.42	10449.30
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Unallocated	657.62	544.81	0.00	544.81	1888.75	1344.70	0.00	1344.70
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- Figures for the previous period/year have been regrouped/rearranged wherever necessary in order to make them comparable with current period/year figures.

ON BEHALF OF BOARD OF DIRECTORS


MANAGING DIRECTOR

Date: - 17-07-2023
Place: - Noida

REDTAPE LIMITED

Regd. Office : Plot No. 08, Sector -90, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201305

CIN - U74101UP2021PLC156659

Website: www.redtapeindia.com E-mail: compliance@redtapeindia.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2023

(Rupees in Lakhs except Earning per share data)

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a	Cost of material consumed	1433.97	2615.33	3487.41	11400.90	1433.97	2615.33	3487.41	11400.90
b	Purchase of Stock-in-Trade	19922.53	32142.89	12475.35	93048.86	19922.53	32142.89	12475.35	93048.86
c	Change in inventories of finished goods, work-in-progress and Stock-in-Trade	(1814.59)	(14678.70)	41.89	(25807.18)	(1814.59)	(14678.70)	41.89	(25807.18)
d	Employee Benefit Expenses	1289.85	1126.58	1249.60	4836.24	1324.19	1155.72	1267.81	4986.35
e	Finance Costs	615.02	523.88	359.71	1744.31	616.28	524.60	359.73	1745.73
f	Depreciation and amortization expenses	1233.20	1319.04	1095.14	4444.11	1239.70	1317.88	1097.92	4444.11
g	Other Expenses	10450.43	10667.20	7904.87	38765.07	10453.92	10691.28	7942.02	38764.66
	Total Expenses (IV)	33130.41	33716.22	26613.97	128432.31	33176.00	33769.00	26672.13	128583.43
V	Profit / (loss) before exceptional items and tax (III-IV)	6246.41	3957.45	3899.13	18100.79	6408.28	4175.39	4068.49	18899.53
VI	Exceptional Items								
VII	Share of Profit/ (Loss) of Associates and Joint Ventures	(9.19)	(10.90)		(10.90)	(9.19)	(10.90)		(10.90)
VIII	Profit / (loss) before tax (V-VI-VII)	6255.60	3968.35	3899.13	18111.69	6417.47	4186.29	4068.49	18910.43
IX	Tax Expenses								
	(1) Current Tax	1635.01	826.80	1269.51	4600.00	1675.48	880.73108	1308.16	4791.94
	(2) Deferred Tax	68.72	(147.84)	(47.50)	(95.46)	68.72	(149.18)	(47.50)	(96.79)
X	Profit for the period (VIII-IX)	4551.87	3289.39	2677.12	13607.15	4673.27	3454.73	2807.83	14215.28
XI	Other comprehensive income, net of income tax								
a	Items that will not be reclassified to profit or loss	(211.83)	(1085.04)	872.17	(234.00)	(211.83)	(1085.04)	872.17	(234.00)
b	Items that will be reclassified to profit or loss								
XII	Total Comprehensive Income for the period (X+XI)	4340.04	2204.35	3549.29	13373.15	4461.44	2369.69	3680.00	13981.28
XIII	Paid-up Equity Share Capital (Face Value of Rs. 2 each)	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03	2765.03
XIV	Other Equity excluding Revaluation Reserve				43847.44				44910.74
XV	Earning Per Share (EPS)								
(i)	Basic	3.29	2.38	1.94	9.85	3.38	2.50	2.03	10.29
(ii)	Diluted	3.29	2.38	1.94	9.85	3.38	2.50	2.03	10.29