

RTCL LIMITED

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

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

CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666

Website: www.rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

Date: 07th February, 2025

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P.J. Towers, Dalal Street,
Mumbai-400001

Scrip Code: 531552

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

We also enclose herewith a copy of the Limited Review Report of the Auditors of the Company on the Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and nine months ended on 31st December, 2024, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 04:00 P.M and concluded at 05:35 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,
Yours Faithfully,
For RTCL Limited

For RTCL Limited
(Formerly known as Vaghnath Tobacco Company Limited)

Ajay Kumar Jain
Whole Time Director
(DIN: 00043349)
Director/Auth. Signatory

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2024
Date of end of Financial year	31	03	2025
Date of board meeting when results were approved	07	02	2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27	01	2025
Start time of board meeting	04	00	P.M
End time of board meeting	05	35	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	3rd Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Un-audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)



Director/ Auth. Signatory

RTCL LIMITED

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CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666
Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

PART I

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

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
			(Unaudited)		(Audited)		
I	Revenue From Operation						385.830
II	Other Income	43.027	40.048	40.085	128.363	118.264	156.186
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	43.027	40.048	40.085	128.363	118.264	542.016
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	-	-	-	134.600
	Employee benefits expense	4.904	4.467	4.744	14.386	13.420	19.645
	Finance Costs	4.346	4.034	4.444	12.940	11.857	16.220
	Depreciation and amortisation expense	3.228	3.198	3.228	9.684	9.717	12.945
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	5.980	61.666	6.422	20.964	72.960	78.510
	Total expenses (VI)	18.458	73.365	18.837	57.974	107.954	261.920
VII	Profit/(Loss) before exceptional items and tax (V-VI)	24.569	(33.317)	21.248	70.390	10.310	280.096
VIII	Exceptional items	(0.066)	(5.266)	-	(0.066)	(5.440)	(5.440)
IX	Profit/(Loss) before tax (VII+VIII)	24.503	(38.583)	21.248	70.324	4.870	274.656
	Tax expense:						
X	(1) Current tax	(4.328)	8.873	(5.396)	(16.045)	(21.507)	(97.617)
	(2) Deferred Tax	-	3.043	-	-	1.833	2.442
XI	Profit/(Loss) for the period from continuing operations (IX-X)	20.175	(26.667)	15.852	54.279	(14.804)	179.482
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	20.175	(26.667)	15.852	54.279	(14.804)	179.482
	Other Comprehensive Income						
XVI	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not re-classified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	20.175	(26.667)	15.852	54.279	(14.804)	179.482
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic						
	(2) Diluted	0.168	(0.222)	0.132	0.452	(0.123)	1.496
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity shares (for discontinued and continuing operations)						
XX	(1) Basic						
	(2) Diluted	0.168	(0.222)	0.132	0.452	(0.123)	1.496

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

For RTCL Limited

(Formerly known as)

Signature

PART II

Sr. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Un-audited)			(Un-audited)		
A PARTICULARS OF SHAREHOLDINGS							
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.550	44.550	44.550	44.550	44.550	44.550
2	Promoters and Promoters Group Shareholding**						
	a) Pledged/Encumbered Shares						
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered						
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	55.450	55.450	55.450	55.450	55.450	55.450
Particulars		Three Months ended 31st December, 2024					
B INVESTOR COMPLAINTS							
Pending at the beginning of the quarter		NIL					
Received during the quarter		NIL					
Disposed of during the quarter		NIL					
Remaining unresolved at the end of the quarter		NIL					
Notes :							
1 The Above Quarterly unaudited Standalone results for the quarter and nine months ended 31st December 2024 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 07th February 2025.							
2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.							
3 Previous year's figures have been regrouped/re-classified, wherever necessary.							
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 audited Financial Results including figures for the Quarter and nine months ended December 31st, 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.							
5 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, 2024 and accordingly results for the quarter and nine months ended December 31st, 2024 have been prepared in accordance with Ind AS. However, Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.							
Date: 07th February, 2025 Place: Delhi		For RTCL Limited (Formerly known as Raghunath Tobacco Company Limited)				For RTCL LIMITED Ajay Kumar Jain Whole Time Director DIN No. 00043349 Director/Auth. Signatory	

RTCL Limited

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

(Rupees in Lacs)

Particulars		Standalone Three Months ended 31.12.2024 (Unaudited)	Standalone Three Months ended 31.12.2023 (Unaudited)	Standalone Three Months ended 30.09.2024 (Unaudited)	Standalone Nine Months ended 31.12.2024 (Unaudited)	Standalone Nine Months ended 31.12.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1. Segment Revenue							
a. Trading / Agency Business		-	-	-	-	-	-
b. Real Estate Development		14.396	(24.042)	14.397	43.190	-	303.274
c. Unallocable		-	35.846	-	-	37.646	0.099
Total		14.396	11.804	14.397	43.190	37.646	303.373
Less: Inter Segment Revenue		-	-	-	-	-	-
Net Sales/Income from Operations		14.396	11.804	14.397	43.190	37.646	303.373
2. Segment Results							
Profit/(Loss) before tax, extraordinary items and interest from segment							
a. Trading / Agency Business		-	-	-	-	-	-
b. Real Estate Development		0.279	(55.729)	(0.176)	(2.035)	(58.470)	191.853
c. Other Un Allocable Income		-	(1.800)	-	-	-	0.099
d. Interest Income/Expenses		28.631	28.242	25.688	85.173	80.617	104.044
Total		28.910	(29.287)	25.513	83.138	22.147	295.996
Interest expenses		(4.341)	(4.031)	(4.264)	(12.748)	(11.837)	(15.900)
Exceptional Items		(0.066)	(5.266)	-	(0.066)	(5.440)	(5.440)
Other un-allocable Income (Net off un-allocable Expenses)		-	-	-	-	-	-
Total Profit before Tax		24.503	(38.583)	21.248	70.324	4.870	274.656
3. Capital Employed (Segment Assets - Segment Liabilities)							
a. Trading / Agency Business		-	-	-	-	-	-
b. Real Estate Development		387.578	210.516	387.530	387.578	210.516	433.926
c. Other un-allocable Capital Employed		2,738.966	2,667.515	2,718.838	2,738.966	2,667.515	2,648.348
Total		3,126.544	2,878.031	3,106.368	3,126.544	2,878.031	3,082.274

Notes:

1. Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
2. Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
3. Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
4. Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

Date: 07th February, 2025
Place: Delhi

For RTCL LIMITED
For RTCL Limited
(Formerly known as Raghunath, Tata and Company Limited)
Ajay Kumar Jain
Whole Time Director
Director/Audit. Signatory
DIN : 00043349

V V G & CO

CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Financial Results and Year to date results of Unaudited Standalone Financial Results of the RTCL Limited Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
RTCL Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of RTCL Limited (the 'Company') for the quarter ended December 31, 2024 and year to date results for the period from 01st April, 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. As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income. However, the company has recognized the Non-Current Investments in equity shares (other than subsidiary, associates and joint ventures) at Cost as appearing in the Quarterly and Nine Months Unaudited Standalone Balance Sheet as at December 31, 2024, which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable.

C-5, LGF, Lajpat Nagar - III, New Delhi - 110 024

Tel.: 011-29830208, 29830220, 9312940592, Email: virendradel@gmail.com

V V G & CO

CHARTERED ACCOUNTANTS

2. The total outstanding debtors for the quarter ended December 31, 2024 amounting to Rs. 44.57 Lakhs which includes Rs.38.54 Lakhs 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.38.54 lakhs.

3. 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.

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

5. 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

Digitaly signed by VIRENDRA KUMAR GOEL
DN: cn=virendra, o=VVG&CO, email=virendra@vvgandco.com, c=IN
c=IN, o=VVG&CO, email=virendra@vvgandco.com, cn=virendra, email=virendra@vvgandco.com, c=IN
Date: 2025.02.07 17:30:19 +05'30'

Virendra Kumar Goel
Partner
Membership Number: 083705
UDIN : 25083705BMTEUB9809
Place New Delhi
Date: February 07, 2025

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2024
Date of end of Financial year	31	03	2025
Date of board meeting when results were approved	07	02	2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27	01	2025
Start time of board meeting	04	00	P.M
End time of board meeting	05	35	P.M
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	Un-audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as ~~Redmond Tobacco Company Limited~~)

Director/Auth. Signatory

RTCL LIMITED

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 Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

PART I

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

Sr. No.	Particulars	(Rupees in Lakhs)					
		Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation						385.830
II	Other Income	43.027	40.048	40.085	128.363	118.264	156.186
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	43.027	40.048	40.085	128.363	118.264	542.016
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	-	-	-	134.600
	Employee benefits expense	4.904	4.467	4.744	14.386	13.420	19.645
	Finance Costs	4.346	4.034	4.444	12.940	11.857	16.220
	Depreciation and amortisation expense	3.228	3.198	3.228	9.684	9.717	12.945
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	5.980	61.666	6.422	20.964	72.960	78.510
	Total expenses (VI)	18.458	73.365	18.837	57.974	107.954	261.920
VII	Profit/(Loss) befor exceptional items and tax (V-VI)	24.569	(33.317)	21.248	70.390	10.310	260.096
VIII	Exceptional items	(0.066)	(5.266)	-	(0.066)	(5.440)	(5.440)
IX	Profit/(Loss) befor tax (VII+VIII)	24.503	(38.583)	21.248	70.324	4.870	274.656
X	Tax expense:						
	(1) Current tax	(4.328)	8.873	(5.396)	(16.045)	(21.507)	(97.617)
	(2) Deferred Tax	-	3.043	-	-	1.833	2.442
XI	Profit/(Loss) for the period from continuing operations (IX-X)	20.175	(26.667)	15.852	54.279	(14.804)	179.482
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
	Share of Profit/(Loss) of Associates	3.824	36.195	3.764	11.433	39.354	30.705
	Net Profit/(Loss) after taxes, Minority Interest and Share of Profit/(Loss) of associates						
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	23.999	9.528	19.617	65.712	24.550	210.187
	Other Comprehensive Income						
XVI	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not re-classified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	23.999	9.528	19.617	65.712	24.550	210.187
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	0.200	0.079	0.163	0.548	0.205	1.751
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic						
	(2) Diluted	0.200	0.079	0.163	0.548	0.205	1.751

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

For RTCL Limited
 (Formerly known as ~~Gunath~~ Gunath Tobacco Company Limited)

Director/Auth. Signatory

PART II							
Sr. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Un-audited)			(Un-audited)		
A	PARTICULARS OF SHAREHOLDINGS						
1	Public Share Holding						
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.550	44.550	44.550	44.550	44.550	44.550
2	Promoters and Promoters Group Shareholding**						
	a) Pledged/Encumbered Shares						
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered						
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	55.450	55.450	55.450	55.450	55.450	55.450
	Particulars	Three Months ended 31st December, 2024					
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter	NIL					
	Received during the quarter	NIL					
	Disposed of during the quarter	NIL					
	Remaining unresolved at the end of the quarter	NIL					
Notes :							
1 The Above Quarterly unaudited Consolidated results for the quarter and nine months ended 31st December 2024 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 07th February 2025.							
2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.							
3 Previous year's figures have been regrouped/re-classified, wherever necessary.							
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 audited Financial Results including figures for the Quarter and nine months ended December 31st, 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.							
5 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, 2024 and accordingly results for the quarter and nine months ended December 31st, 2024 have been prepared in accordance with Ind AS. However, Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.							
Date: 07th February, 2025 Place: Delhi		<p style="text-align: right;">For RTCL Limited (Formerly known as Raghunath Tobacco Company Limited)</p> <p style="text-align: right;">Ajay Kumar Jain Whole Time Director Director/Wh. Signatory DIN No. 00043349</p>					

RTCL Limited

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CIN : L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666
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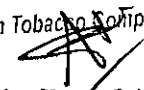
Consolidated Segment Revenue, Results and Capital Employed Under Regulation 33 of the LODR, 2015

(Rupees in Lacs)

Particulars	Consolidated Three Months ended 31.12.2024 (Unaudited)	Consolidated Three Months ended 31.12.2023 (Unaudited)	Consolidated Three Months ended 30.09.2024 (Unaudited)	Consolidated Nine Months ended 31.12.2024 (Unaudited)	Consolidated Nine Months ended 31.12.2023 (Unaudited)	Accounting Year ended 31.03.2024 (Audited)
1. Segment Revenue						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	14.396	(24.042)	14.397	43.190	-	303.274
c. Unallocable	-	35.846	-	-	37.646	0.099
Total	14.396	11.804	14.397	43.190	37.646	303.373
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	14.396	11.804	14.397	43.190	37.646	303.373
2. Segment Results						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	0.279	(55.729)	(0.176)	(2.035)	(58.470)	191.853
c. Other Un Allocable Income	-	(1.800)	-	-	-	0.099
d. Interest Income/Expenses	28.631	28.242	25.688	85.173	80.617	104.044
Total	28.910	(29.287)	25.513	83.138	22.147	295.996
Inter-set expenses	(4.341)	(4.031)	(4.264)	(12.748)	(11.837)	(15.900)
Exceptional Items	(0.066)	(5.266)	-	(0.066)	(5.440)	(5.440)
Other un-allocable Income (Net off un-allocable Expenses)	-	-	-	-	-	-
Total Profit before Tax	24.503	(38.583)	21.248	70.324	4.870	274.656
Add: Profit/Loss of Associates	3.824	36.195	3.764	11.433	39.354	30.705
Total Consolidated Profit before Tax	28.327	(2.388)	25.011	81.757	44.224	305.361
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	387.578	210.516	387.530	387.578	210.516	433.926
c. Other un-allocable Capital Employed	3,916.890	3,842.603	3,892.937	3,916.890	3,842.603	3,804.829
Total	4,304.468	4,053.119	4,280.467	4,304.468	4,053.119	4,238.755

- Notes:**
- Segments have been identified in accordance with the Indian Accounting Standard, 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 identifiable 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 RTCL Limited For RTCL LIMITED
(Formerly known as Raghunath Tobacco Company Limited)


Ajay Kumar Jain
Director/Audit. Signatory
Whole Time Director
DIN : 00043349

Date: 07th February, 2025
Place: Delhi

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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
RTCL LIMITED

1) We have reviewed the accompanying Statement of Consolidated Financial Results of RTCL 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 33 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	Relationship
Raghunath Builders Private Limited	Associate
P.J. Software Private Limited	Associate

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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 two (2) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial results reflects net profits of **Rs. 32.77 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 two (2) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of **Rs. 3,790.51 Lakh** as at 31st December, 2024, as well as total revenue of **Rs. 27.04 Lakh** for the quarter ended 31st December, 2024 and **Rs. 86.22 Lakh** for the period ended 31st December, 2024 (year to date). These interim financial statements and other financial information have not been audited by the auditors, 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. As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (other than subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Nine Month Unaudited Consolidated Balance sheet as at 31st December, 2024 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable."

2. The total outstanding debtors for the quarter ended December 31, 2024 amounting to Rs.44.57 lakhs which includes Rs. 38.54 Lakhs are due for more than six months and no provision has been made for the same in the books of accounts.

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In view of the above our report is modified to the extent of Rs. 38.54 lakhs.

3. 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.

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

5. We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets since no physical verification report produced to us and nor the method of verification was produced.

Apart from that nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V V G & CO
Chartered Accountants
Firm Registration No. 005120N

VIRENDRA
KUMAR GOEL

Digitally signed by VIRENDRA KUMAR GOEL
DN: cn=Personal,
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serialNumber=294470908ee04f6e6b7a125eb31763b13
639f521e0a830acbf10ba, cn=VIRENDRA KUMAR GOEL
Date: 2025.02.07 17:32:44 +05'30'

Virendra Kumar Goel
Partner
Membership Number: 083705
UDIN : 25083705BMTEUC1530
Place: New Delhi
Date: February 07, 2025

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