

November 03, 2021

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI – 400 001 National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (East), MUMBAI-400 051

Scrip Code-534597

RTNINDIA

Sub: Un-audited Financial Results for the quarter and half year ended September 30, 2021

Dear Sir/Madam,

The Board approved the Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2021 along with Limited Review Reports, pursuant to Regulation 33 of the Listing Regulations.

A copy of the aforesaid Financial Results along with the Limited Review Reports are enclosed herewith.

The meeting commenced at 8:15 P.M. and concluded at 8:50 P.M.

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The above information is also available on the website of the Company at www.rattanindiaenterprises.com

Thanking you, Yours faithfully,

For RattanIndia Enterprises Limited

Rajesh Arora

Company Secretary

Encl: us above

RattanIndia Enterprises Limited

(formerly RattanIndia Infrastructure Limited) CIN: L74110DL2010PLC210263



RattanIndia Enterprises Limited
(formerly RattanIndia Infrastructure Limited)
Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30 September 2021

	Quarter ended Half year ended					r ended	(Rs. La
	Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	50.00	100.00	-	150.00	-	10
2	Other income	2.69	22.70	20.95	25.39	41.85	172
	Total income	52.69	122.70	20.95	175.39	41.85	182
	Expenses						
	(a) Employee benefits expense	55.56	63.35	1.75	118.91	3.25	99
	(b) Finance cost		-	-	-	0.01	(
	(c) Depreciation expense	- 1	0.10	0.04	0.10	0.08	(
	(d) Other expenses	27.77	26.21	13.01	53.98	23.57	8
_	Total expenses	83.33	89.66	14.80	172.99	26.91	18
	(Loss)/ profit before exceptional items and tax (1+2-3)	(30.64)	33.04	6.15	2.40	14.94	10
Ī	Exceptional items	(00.04)	-	-	-	- 14.04	
	(Loss)/ profit before tax (4-5)	(30.64)	33.04	6.15	2.40	14.94	
	Tax expense	(00.04)	00.04	0.10	2.40	14.54	
	(a) Current tax		5.00	0.95	5.00	2.20	
	(b) Deferred tax	- 1	5.00	0.95	5.00	2.20	
-		-		0.05			
	Total tax expense	(00.04)	5.00	0.95	5.00	2.20	
_	(Loss)/ profit for the period (6-7)	(30.64)	28.04	5.20	(2.60)	12.74	
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	(8.54)	-	-	(8.54)		(
_	Income tax relating to items that will not be reclassified to profit or loss	-		-	-	-	
_	Other comprehensive income (net of tax)	(8.54)	-	-	(8.54)	-	(
	Total comprehensive (loss)/ income for the period (8+9)	(39.18)	28.04	5.20	(11.14)	12.74	
	Paid-up equity share capital (face value of Rs.2 per equity share)	27,645.39	27,645.39	27,645.39	27,645.39	27,645.39	27,64
	Other equity as per statement of assets and liabilities						40,06
	Earnings per share (EPS) (face value of Rs. 2 per equity share)				27		
	*EPS for the quarter and half year ended are not annualised						
	-Basic (Rs.)	(0.002)*	0.002*	0.000*	(0.000)*	0.001*	(0.
	-Diluted (Rs.)	(0.002)*	0.002*	0.000*	(0.000)*	0.001*	(0.
	accompanying notes to the unaudited standalone financial results)				, , , ,		,,,,,
	Notes to the Standalone Financial Results :						
	Standalone Statement of Assets & Liabilities						(Rs. L
						As at	As at
	Particulars					As at 30.09.2021	
				i i			As at
	Particulars A ASSETS			A		30.09.2021	As at 31.03.202
				я		30.09.2021	As at 31.03.202
				я		30.09.2021	As at 31.03.202
	A ASSETS			4		30.09.2021	As at 31.03.202
	A ASSETS 1 Non-current assets			R		30.09.2021 (Unaudited)	As at 31.03.202
	A ASSETS 1 Non-current assets (a) Property, plant and equipment			4		30.09.2021 (Unaudited) 4.77	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates			a .		30.09.2021 (Unaudited) 4.77 69,198.09	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net)			a)		30.09.2021 (Unaudited) 4.77 69.198.09 20.32	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates	Sub-total Non-cu	urrent assets	il .		30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets	Sub-total - Non-cu	irrent assets	1		30.09.2021 (Unaudited) 4.77 69.198.09 20.32	As at 31.03.20; (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets	Sub-total - Non-cu	urrent assets		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets	Sub-total - Non-cu	urrent assets	al and an analysis of the state	_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75	As at 31.03.20: (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments	Sub-total - Non-cu	irrent assets	al and a second	_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables	Sub-total - Non-cu	ırrent assets		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents	Sub-total - Non-cu	ırrent assets	al and an	_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables	Sub-total - Non-cu	urrent assets		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents	Sub-total - Non-cu	irrent assets		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans	Sub-total - Non-cu	*		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00	As at 31.03.202 (Audited 59.22) 59.33
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets		*		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30	As at 31.03.202 (Audited 59.24) 59.33 8.44 (Audited 59.33)
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS		*		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47	As at 31.03.202 (Audited 59.24) 59.33 8.44 (Audited 59.33)
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets		*			30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30	As at 31.03.202 (Audited 59.24) 59.33 8.44 (Audited 59.33)
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES		*		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30	As at 31.03.202 (Audited 59.24) 59.33 8.44 (Audited 59.33)
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES		*		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.24) 59.33 8.43 67.76
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	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES	Sub-total - Curren	*		_	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.25 59.33 8.43 67.76 67.76 40.06
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity		*		-	30.09.2021 (Unaudited) 4.77 69,198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.22
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	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity	Sub-total - Curren	*		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.22
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69,198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.22
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions	Sub-total - Curren	nt assets			30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.20: (Audited 59.2) 59.23 59.33 8.43 67.76 27.66 40.06
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69,198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05	As at 31.03.202 (Audited 59.22
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96	As at 31.03.202 (Audited 59.22
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities Borrowings	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69,198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96 17.96	As at 31.03.202 (Audited 59,24
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities Borrowings Other financial liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96 17.96	As at 31.03.202 (Audited 59.25 59.33 8.43 67.76 67.70 67.70 22.64 40.06 67.70 40.06
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities Borrowings	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69,198.09 20.32 37.57 69,260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96 17.96	As at 31.03.202 (Audited
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities Borrowings Other financial liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96 17.96	As at 31.03.202 (Audited 59.25 59.33 8.43 67.76 67.70 67.70 22.64 40.06 67.70 40.06
	A ASSETS 1 Non-current assets (a) Property, plant and equipment (b) Financial assets Investment in subsidiary & associates (c) Deferred tax assets (net) (d) Non-current tax assets 2 Current assets (a) Financial assets Investments Trade receivables Cash and cash equivalents Loans (b) Other current assets TOTAL - ASSETS B EQUITY AND LIABILITIES 1 Equity (a) Equity share capital (b) Other equity 2 Non-current liabilities Provisions 3 Current liabilities (a) Financial liabilities Borrowings Other financial liabilities (b) Other current liabilities (c) Other current liabilities	Sub-total - Curren	nt assets		-	30.09.2021 (Unaudited) 4.77 69.198.09 20.32 37.57 69.260.75 384.71 58.00 2.12 47.00 11.47 503.30 69,764.05 27,645.39 40,049.73 67,695.12 17.96 17.96 2,000.00 43.93 6.96	As at 31.03.202 (Audited 59.24



2	Stand	alone Statement of Cash Flow		(Rs. Lakh)
		Particulars	Half year ended 30.09.2021 (Unaudited)	Half year ended 30.09.2020 (Unaudited)
	Α	CASH FLOW FROM OPERATING ACTIVITIES		
		Net profit before tax	2.40	14.94
		Adjustment for:		
		Interest income on deposits account	-	(41.84)
		Gain on mutual fund	(24.30)	(0.01)
		Finance costs	=	0.01
		Depreciation expense	0.10	0.08
		Operating loss before working capital changes	(21.80)	(26.82)
		Movement in working capital:		
		Increase in other current assets	(11.34)	(8.79)
		Increase in loans	(25.00)	- 1
		Increase in trade receivables	(58.00)	
		Increase in other financial liabilities .	17.15	. 7.59
		Decrease in other current liabilities	(19.48)	(0.57)
		Cash flow used in operating activities post working capital changes	(118.47)	(28.59)
		Income tax refund/ (paid) (net)	11.84	(3.12)
		Net Cash used in operating activities	(106.63)	(31.71)
	В	CASH FLOW FROM INVESTING ACTIVITIES		
		Movement in fixed deposits (net)	2:	46.00
		Interest received on deposits		3.68
- 1		Redemption/ (purchase) of investments-(net)	8,132.73	(19.00)
- 1		Investment in subsidiary and associates	(9,947.09)	-
- 1		Inter corporate deposits given	(22.00)	-
		Investment in share warrants	(58.17)	-
		Net cash (used in)/ generated from investing activities	(1,894.53)	30.68
	С	CASH FLOW FROM FINANCING ACTIVITIES		
		Inter corporate deposits taken	2,000.00	-
- 1		Finance costs		(0.01)
		Net cash generated from/ (used in) financing activities	2,000.00	(0.01)
	D	Decrease in cash and cash equivalents (A+B+C)	(1.16)	(1.04)
	Е	Cash and cash equivalents at the beginning of the period	3.28	5.44
	F	Cash and cash equivalents at the end of the period (D+E)	2.12	4.40

3 The standalone financial results of RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited) ("REL" or " the Company") for the quarter and half year ended 30 September 2021 have been reviewed by the Audit Committee on 03 November 2021 and subsequently approved at the meeting of the Board of Directors ("the Board") held on 03 November 2021. The standalone financial results have been subjected to a limited review by the Statutory Auditors of the Company. The standalone financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.

4 During the period, a wholly owned subsidiary of the Company by the name Neosky India Limited is incorporated on 20 September 2021.

5 COVID-19, a global pandemic has affected the economic activities. The business of RattanIndia Power Limited (RPL) and that of Revolt Intellicorp Private Limited ("Revolt") an associate, is also expected to be impacted. However, RPL's capital and liquidity position remains strong, accordingly RPL does not anticipate any major challenge in meeting its financial obligations. Further electric vehicle two wheeler is relatively new product and accordingly Revolt does not anticipate any major challenge in meeting its obligations.





RattanIndia Enterprises Limited
(formerly RattanIndia Infrastructure Limited)
Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30 September 2021

_			Quarter anded		Halfwar	r andad	(Rs. Laki
	Particulars	30.09.2021	Quarter ended 30.06.2021	30.09.2020	30.09.2021	ar ended 30.09.2020	Year ended
	Tuttouturo	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2021
1	Revenue from operations	53.57	100.00	(Onaudited)	153.57	(Ollaudited)	(Audited) 10.00
2		2.70	22.70	20.95	25.40	41.85	172.0
	Total income	56.27	122.70	20.95	178.97	41.85	182.0
3		00121		20.00	170.07	41.00	102.0
	(a) Employee benefits expense	82.58	63.34	1.75	145.92	3.25	99.14
	(b) Finance cost	0.02			0.02	0.01	0.0
	(c) Depreciation expense	-	0.10	0.04	0.10	0.08	0.17
	(d) Other expenses	40.15	26.34	13.01	66.49	23.57	82.00
	Total expenses	122.75	89.78	14.80	212.53	26.91	181.32
4	(Loss)/ profit before share of profit/ (loss) in associate (1+2-3)	(66.48)	32.92	6.15	(33.56)	14.94	0.70
5	Share of loss in associate	(381.28)	(110.58)	-	(491.86)	-	-
6	(Loss)/ profit before tax (4-5)	(447.76)	(77.66)	6.15	(525.42)	14.94	0.70
7	Tax expense				,		
	(a) Current tax		5.00	0.95	5.00	2.20	-
	(b) Deferred tax	-	-	-	-	-	-
	Total tax expense		5,00	0.95	5.00	2.20	
	(Loss)/ profit for the period (6-7)	(447.76)	(82.66)	5.20	(530.42)	12.74	0.70
9	Other comprehensive income	ALTO 12					
	Items that will not be reclassified to profit or loss	(12.71)	ΕΕΕΕΕΕΕ	-	(12.71)		(5.36
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	12	-	
	Other comprehensive income (net of tax)	(12.71)	-	(17)	(12.71)		(5.36
	Total comprehensive (loss)/ income for the period (8+9)	(460.47)	(82.66)	5.20	(543.13)	12.74	(4.66
	Paid-up equity share capital (face value of Rs.2 per equity share)	27,645.39	27,645.39	27,645.39	27,645.39	27,645.39	27,645.39
	Other equity as per statement of assets and liabilities						(19,189.25
13	Earnings per share (EPS) (face value of Rs. 2 per equity share)						
	*EPS for the quarter and half year ended are not annualised						
	-Basic (Rs.)	(0.032)*	(0.006)*	0.000*	(0.038)*	0.001*	0.000
	-Diluted (Rs.)	(0.032)*	(0.006)*	0.000*	(0.038)*	0.001*	0.000
(See	accompanying notes to the unaudited consolidated financial results)						
	Notes to the Consolidated Financial Results:						
1	Consolidated Statement of Assets & Liabilities						(Rs. Lakh
	and all the second of the seco					As at	As at
	Particulars					30.09.2021	31.03.2021
						(Unaudited)	(Audited)
	A ASSETS						
	7 Page 1997 1997 1997						
	1 Non-current assets						
	(a) Property, plant and equipment					4.77	4.87
	(b) Financial assets						
1	Investment in Associates					9,449.98	
	(c) Deferred tax assets (net)					20.32	20.32
	(d) Non-current tax assets					37.57	51.41
	2 Current assets	Sub-total - Non-cu	urrent assets			9,512.64	79.60
	(a) Inventories					0.70	
	(b) .Financial assets					0.78	-
	Investments		*			204.74	0.404.07
	Trade receivables					384.71	8,434.97
	Cash and cash equivalents					58.00 13.35	4.00
	Bank balances other than cash and cash equivalents					3.01	4.28
	Loans					25.00	
	Other financial assets					25.00	-
	(c) Other current assets					17.27	0.40
- 1	1-, 5000 50000	Sub-total - Currer	nt assets		-	504.39	0.13 8,439.38
1	TOTAL - ASSETS	Cub total - Oullel	455015			10,017.03	8,518.98
Ì	B EQUITY AND LIABILITIES					10,017.03	0,510.98
	1 Equity						
	(a) Equity share capital					27,645.39	27,645.39
	(b) Other equity					(19,732.55)	(19,189.25)
	White Property Control of the Contro	Sub-total - Equity				7,912.84	8,456.14
	2 Non-current liabilities	-17				- 10	5, .55.14
	Provisions					25.86	8.57
		Sub-total - Non-cu	rrent liabilities		-	25.86	8.57
	3 Current liabilities					25.50	5.07
- 1	(a) Financial liabilities						
	Borrowings					2,000.00	
	Other financial liabilities					71.09	27.64
- 1	(b) Other current liabilities					7.08	26.44
	(c) Provisions					0.16	0.19
L	10-10	Sub-total - Curren	t liabilities		_	2,078.33	54.27
	TOTAL - EQUITY AND LIABILITIES					10,017.03	8,518.98



	Particulars	Half year ended 30.09.2021 (Unaudited)	Half year ender 30.09.2020 (Unaudited)
Α	CASH FLOW FROM OPERATING ACTIVITIES	(onuaniou)	(Ondudited)
	Net (loss)/ profit before tax	(525.42)	14.9
	Adjustment for:	(020.42)	14.5
	Interest income on fixed deposits	(0.01)	(41.8
	Gain on mutual fund	(24.30)	(0.0)
	Share in net loss of associate	491.86	(0.0
	Finance costs		0.0
	Depreciation expense	0.10	0.0
	Operating loss before working capital changes	(57.77)	(26.8
			V. • (100.00 t)
	Movement in working capital:		
	Increase in other current assets	(17.14)	(8.7
	Increase in loans	(25.00)	-
	Increase in trade receivables	(58.00)	
	Increase in current financial assets	(2.15)	-
	Increase in other financial liabilities	42.51	7.5
	Decrease in other current liabilities	(19.36)	(0.5
	Cash flow used in operating activities post working capital changes	(136.91)	(28.5
	Income tax refund/ (paid) (net)	11.84	(3.1
	Net Cash used in operating activities	(125.07)	(31.7
В	CASH FLOW FROM INVESTING ACTIVITIES		
В	Movement in fixed deposits (net)	(2.00)	40.0
		(3.00)	46.0
	Interest received on deposits	- 0.400.70	3.6
	Redemption/ (purchase) of investments-(net)	8,132.73	(19.0
	Payment towards acquisition of business, net of cash acquired	(9,937.42)	-
	Investment in share warrants Net cash (used in)/ generated from investing activities	(58.17)	-
	Net cash (used in)/ generated from investing activities	(1,865.86)	30.6
С	CASH FLOW FROM FINANCING ACTIVITIES		
	Inter corporate deposits taken	2,000.00	_
	Finance costs		(0.0
	Net cash generated from/ (used in) financing activities	2,000.00	(0.0
D	Increase/ (decrease) in cash and cash equivalents (A+B+C)	9.07	(1.04
E	Cash and cash equivalents at the beginning of the period	4.28	5.44
		13.35	4.40

3 RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited) ("the Holding Company" or "REL") and its subsidiaries are together referred to as "the Group" in the following
4 The above consolidated financial results of the Group together with its associates have been reviewed by the Audit Committee on 03 November 2021 and subsequently approved at the
meeting of the Board of Directors ("the Board") held on 03 November 2021. The consolidated financial results for the quarter and half year ended 30 September 2021 have been subjected
to a limited review by the Statutory Auditors of the Company. The consolidated financial results are prepared in accordance with the recognition and measurement principles of Indian
Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.

The Croup and its associates have made an assessment of adverse impact on its financial performance and risks due to adverse impact of COVID-19 on economic environment. The Group and its associates have been taking proactive measures to mitigate the risk by complying with various directions/ regulations/ guidelines issued by the government and local bodies to ensure safety of workforce across its offices and plants and offices of its associates. The management has estimated its future cash flows for the Group and its associates which indicates no major change in the financial performance as estimated prior to COVID-19, hence, the Group and its associates believes that there is no impact on its ability to continue as a going concern and meeting its liabilities as and when they tall due.

meeting its liabilities as and when they fall due.

However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. Management will continue to monitor any material changes to future economic conditions and its impact thereof on the Group and its associates, if any.

Registered Office: H No. 9, First Floor, Hauz Khas Vill., New Delhi-110016 CIN: L74110DL2010PLC210263

For and on behalf of the Board of Directors RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited)

Rajesh Kumar Director

Place: New Delhi Date: 03 November 2021

Walker Chandlok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurugram - 122 002 Haryana, India T +91 124 462 8099 F +91 124 462 8001

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited)

- 1) We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited) ('the Company') for the quarter ended 30 September 2021 and the year to date results for the period 1 April 2021 to 30 September 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5) We draw attention to Note 5 of the accompanying Statement, which describes the uncertainties due to the outbreak of COVID-19 pandemic and the management's evaluation of the same on the standalone financial results as at reporting date. In view of these uncertainties, the impact on the value of investment is significantly dependent on future developments.

Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N509013

Rohit Arora

Partner

Membership No. 504774

UDIN: 21504774 AAAA3 Y7660

ACCOUNT

Place: New Delhi

Date: 3 November 2021

Walker Chandiok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurgaon 122002 India

T +91 124 462 8000 F +91 124 462 8001

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Rattanindia Enterprises Limited (formerly Rattanindia Infrastructure Limited)

- We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of RattanIndia Enterprises Limited (formerly RattanIndia Infrastructure Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates (refer Annexure 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended 30 September 2021 and the consolidated year to date results for the period 1 April 2021 to 30 September 2021, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 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. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We did not review the interim financial information of 3 subsidiaries included in the Statement, whose financial information reflects total assets of ₹23.09 lakhs as at 30 September 2021, and total revenues of ₹3.58 lakhs and ₹3.58 lakhs, total net loss after tax of ₹35.96 lakhs and ₹35.84 lakhs, total comprehensive income/(loss) of ₹40.13 lakhs and ₹40.01 lakhs, for the quarter and year-to-date period ended on 30 September 2021, respectively, and cash flows (net) of ₹10.23 lakhs for the period ended 30 September 2021, as considered in the Statement. These interim financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial statements/ information/ results certified by the Board of Directors.

For Walker Chandiok & Co LLP

Chartered Accountants
Firm Registration No: 001076N/N500013

/ W/2

Rohit Arora Partner

Membership No. 504774

UDIN: 21504774AAAAJX2665

ED ACCOUNT

Place: New Delhi Date: 3 November 2021

Annexure 1

List of entities included in the Statement

Subsidiary companies

- 1) Neotec Enterprises Limited
- 2) RattanIndia Investment Manager Private Limited
- 3) Neosky India Limited

Associate companies

- 1) RattanIndia Power Limited
- 2) Revolt Intellicorp Private Limited

