

Date: 23-10-2022

To
The Manager
Department of Corporate Services
BSE LTD.,
PHIROZE JEEJEEBHOY TOWERS,
DALAL STREET,
MUMBAI- 400001

Sub: UDIN mentioning Limited Review Reports (Standalone & Consolidated) for

quarter/half-year ended 30th September, 2022

Ref.: Raghav Productivity Enhancers Limited, Scrip Code: 539837

Dear Sir/ Ma'am,

With reference to captioned subject, please be informed that inadvertently, we forgot to mention UDIN in Limited Review Report (Standalone & Consolidated) in Financial Results for quarter/Half-year year ended September, 2022 therefore in continuation of Financial Results already submitted on 22^{nd} October, 2022, we are submitting Limited Review Reports (Standalone & Consolidated) by mentioning UDIN in Financial Results for the quarter/year ended March, 2022

However there is no other change in Un-Audited Consolidated and standalone Financial Results for quarter/half-year ended September, 2022 and Financial Results for quarter/half-year ended September, 2022 submitted on 22nd October, 2022 will be read in conjunction with the Limited Review Reports (enclosed herewith).

Kindly take above on record and oblige.

Thanking You
Yours Faithfully
For Raghav Productivity Enhancers Limited

(Neha Rathi) Company Secretary M.No.: A38807



K-2 Keshav Path, Near Ahinsa Circle, C-Scheme, Jaipur-302001 Tel: (0141)-2372572,2375212

<u>Limited Review Report on Unaudited Quarterly/Half yearly Standalone Financial Results of Raghav Productivity Enhancers Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To The Board of Directors of Raghav Productivity Enhancers Limited

- 1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Raghav Productivity Enhancers Limited ('the Company') for the Quarter/Half Year ended 30th September 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 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 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations



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including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company

Chartered Accountants

FRN: 003660C

(CA Vivek Gupta)

Partner

M.No. 400543

UDIN: 22400543BASLFW1166

Date: 22th October,2022

Place: Jaipur



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Limited Review Report on Unaudited Quarterly/Half Year ended Consolidated Financial Results of Raghav Productivity Enhancers Limited pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulations, 2015

To The Board of Directors of Raghav Productivity Enhancers Limited

- 1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Raghav Productivity Enhancers Limited ('the Holding Company') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter /half year ended 30th September 2022 ('the Statement'), 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 (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding 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 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
- 4. The consolidated financial results include the financial results of the wholly owned subsidiary Company M/s Raghav Productivity Solutions Private Limited.
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized



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accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company

Chartered Accountants

FRN: 003660C

(CA Vivek Gupta)

Partner

UDIN: 22400543 BASMTS 1463

Date: 22nd October 2022

Place: Jaipur