

RCL RETAIL LIMITED

Regd off: Sapna Trade Centre, 10B/2 No.109,
P. H Road, Chennai – 600 084

CIN: L52330TN2010PLC077507

Email: rclretail@gmail.com

Scrip Code: 534708, ISIN: INE892L01019

March 5, 2021

To
DCS – CRD
The Stock Exchange, Mumbai
PJB Towers, Dalal Street
Mumbai – 1

Sir,

Sub: Financial Statements for 30.09.2019

Ref: Your e-mail dated 02.03.2021

With reference to your email, we hereby attach the Un-audited financial results for the half year ended 30.09.2019 along with a copy of cash flow statement.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For RCL RETAIL LIMITED



K R RAMAKRISHNAN

Company Secretary & Compliance Officer

M/S. RCL RETAIL LIMITED

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PAN : AAECR 9840 C

D.O.I : 29.09.2010

Cash flow Statement for the half year ended 30th September 2019*Rs. In Lakhs (except for per share data)*

Particulars	Half Year Ended		Year Ended
	30-09-2019	30-09-2018	31-03-2019
A. Cash Flow From Operating Activities			
Net (Loss) / Profit Before Tax	40.56	6.72	90.57
<i>Adjustments For:</i>			-
Depreciation / Amortisation	-	0.65	1.30
Interest Expenses	-	-	0.29
Provisions	8.40	-	0.02
Interest Income	-	-	(25.26)
Operating Cash Flow Before Working Capital Changes	48.96	7.37	66.92
<i>Adjustments for:</i>			
Movement In Inventories	40.36	(68.54)	(21.62)
Movement In Other Current Asset	16.13	(5.03)	(4.15)
Movement In Trade Receivables	(12.10)	(92.43)	(16.84)
Movement In Short Term Loans & Advances	11.02	215.21	86.20
Movement In Current Liabilities And Provisions	(13.67)	(0.00)	(5.23)
Movement In Trade Payables	15.25	0.76	(23.40)
Movement In Provisions	-	-	(7.53)
Cash Generated From Operations	105.93	57.35	74.35
Income Taxes Paid	-	-	(2.36)
Net Cash Provided/(Used) By Operating Activities (A)	105.93	57.35	71.99
B. Cash Flow From Investing Activities			
(Purchase)/Sale Of Investment	(38.54)	-	(158.46)
Net Cash (Used)/Provided By Investing Activities (B)	(38.54)	-	(158.46)
C. Cash Flow From Financing Activities			
(Increase)/Decrease In Long Term Loans & Advances	(7.95)	60.00	61.71
Interest Paid	-	-	(0.29)
Interest Receipt	-	-	25.26
Net Cash (Used)/Provided By Financing Activities (C)	(7.95)	60.00	86.68
Net (Decrease)/Increase In Cash And Cash Equivalents (A+B+C)	59.44	117.35	0.21
Cash and cash equivalents at the beginning of the year	25.10	24.89	24.89
Cash and cash equivalents at the end of the year	84.54	142.24	25.10

For and on behalf of the Board
For RCL RETAIL LIMITED**Ratanchand Lodha**

DIN: 01534269

Place: Chennai

Date :

18 FEB 2021



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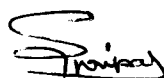
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Unaudited Financial Results for the Half Year ended 30th September 2019*Rs. In Lakhs (except for per share data)*

PARTICULARS	Half Year ended			Year Ended
	30.09.2019	31.03.2019	30.09.2018	31.03.2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. a) Revenue From Operations	125.25	469.67	305.52	775.19
b) Other Income	44.47	83.19	1.83	85.02
TOTAL INCOME	169.73	552.86	307.35	860.21
2. Expenses				
a) Purchase of Stock In Trade	79.82	401.86	360.73	762.59
b) Changes in inventories of Stock-in-Trade	40.36	46.92	(68.54)	(21.62)
c) Employee benefit expense	0.93	2.56	1.37	3.92
d) Financial costs	0.03	0.31	0.21	0.53
e) Depreciation and amortization expense	-	1.30	-	1.30
f) Other expenses	8.03	22.91	-	22.91
TOTAL EXPENSES	129.17	475.86	293.77	769.63
3. Profit before exceptional and tax (1-2)	40.56	76.99	13.58	90.57
4. Exceptional Items		-	-	
5. Profit Before Tax (3-4)	40.56	76.99	13.58	90.57
6. Tax Expense				
(a) Current Tax	2.78	13.99	-	13.99
(b) Deferred Tax	-	(0.02)	-	(0.02)
7. Profit(Loss) for the period (6-7)	37.77	63.02	13.58	76.60
8. Other Comprehensive Income				
(a) Equity Instruments through Other Comprehensive Income	-	(0.07)	-	(0.07)
(b) Income Tax (expenses)/savings		-	-	-
9. Total Comprehensive Income for the period (7+8)	37.77	62.95	13.58	76.53
10. Paid-up equity share capital	1,231.00	1,231.00	1,231.00	1,231.00
(Face Value)	10.00	10.00	10.00	10.00
11. Earnings Per Share (EPS)				
(a) Basic	0.31	0.51	0.11	0.62
(b) Diluted	0.31	0.51	0.11	0.62




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Statement of Assets and Liabilities as at 30th September 2019*Rs. In Lakhs*

Particulars	As at 30-09-2019	As at 31-03-2019
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	143.80	143.80
(b) Investment Property	-	-
(c) Other Intangible assets	0.63	0.63
(d) Financial Assets		
(i) Investments	768.29	729.75
(ii) Loans & Advances	430.53	422.58
(e) Deferred tax assets (net)	0.43	0.43
(2) Current assets		
(a) Inventories	13.02	53.38
(b) Financial Assets		
(i) Investments	0.59	0.59
(ii) Trade receivables	96.82	84.72
(iii) Cash and cash equivalents	84.54	25.10
(iv) Loans & Advances	18.20	29.21
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	16.13
Total	1,556.84	1,506.31
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,231.00	1,231.00
(b) Other Equity	204.87	155.91
LIABILITIES		
(1) Non-current liabilities		
(a) Provisions	0.22	0.22
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	36.21	36.21
(ii) Trade payables	27.81	12.57
(b) Other current liabilities	50.26	63.93
(c) Current tax liabilities (Net)	6.46	6.46
Total	1,556.84	1,506.31



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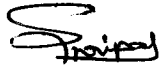
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Notes:

1. The Audit Committee has reviewed these results and the Board of directors have approved the above results and its release at their respective meeting held on 18th Feb 2021.
2. The above financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of the Companies Act, 2013.
3. The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Ind AS 108 - Operating Segments, the Company operates in one reportable business segment i.e. retail trade and is primarily operating in india and hence considered as a single geographical segment.
4. Figures for the previous periods have been reclassified and regrouped wherever necessary.
5. The financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
6. The results of the company are available on the website of the Bombay Stock Exchange (www.bseindia.com). There were no investor complaints during the half year ended 30.09.2019.

For and on behalf of the Board

For RCL RETAIL LIMITED



Shripal V Sanghvi

Director

DIN: 07788214



Place: Chennai

Date : 18.02.2021



VENKAT AND RANGAA LLP

CHARTERED ACCOUNTANTS

Limited Review Report on Half-Yearly Unaudited Standalone Financial Results of RCL Retail Limited pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
RCL Retail Limited

We have reviewed the accompanying statement of unaudited standalone financial results of RCL Retail Limited ('the Company') for the Half-Year ended 30th September 2019, together with the notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI circular No. CIRICFD/FAC/62/2016 dated July 5, 2016 ('the circular'). This statement 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 ("the Act") read with relevant rules thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial results are free of material misstatement. A review of interim financial information is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying



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Mobile : +91 93807 42792 Email Id : zameer.t.ca@gmail.com

statement of unaudited standalone financial results prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder as applicable 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 & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Venkat and Rangaa LLP
Chartered Accountants



T.Zameer, F.C.A,
Partner

Membership No: 230441/ FRN – 004597S
UDIN - 21230441AAAACS7719



Place: Chennai
Date: 18th February 2021