# RTCL LIMITED

Registered Office: MandanaBithoor Road, Village Choudharipur, Bithoor, Kanpur- 209201 Corporate Office: 6926, Jaipuria Mills, Clock Tower, SubziMandi, Delhi-110007 CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666 E-mail: rgc.secretarial@gmail.com, Website: www.rtcllimited.in

Date: 14th February, 2019

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 Third quarter ended 31<sup>st</sup> December, 2018

Dear Sir,

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Pursuant to Regulation 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 third quarter ended 31<sup>st</sup> December, 2018, 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 third quarter ended 31<sup>st</sup> December, 2018, as required under Regulation 33 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Yours Faithfullynited For RTCL Limited

Director/Auth.Signatory

Ajay Kumar Jain DIN: 00043349 Director

| Scrip Code   | 531552          |    |      |
|--|-----------------|----|------|
| Name of the Company  | RTCL Limited    |    |      |
| Result Type  | Quaterly Result |    |      |
| Date of start of Financial year  | 01              | 04 | 2018 |
| Date of end of Financial year  | 31              | 03 | 2019 |
| Date of board meeting when results were approv   | 14              | 02 | 2019 |
| Date on which prior intimation of the meeting<br>for considering financial results was informed to<br>the exchange | 21              | 01 | 2019 |
| 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   | Unaudited       | *  |      |
| Segment Reporting  | Multi Segment   |    |      |

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For RTCL Limited

ش Director/Auth.Signatory

RTCL LIMITED

Registered Office : Mandhana Bithoor Road, Village Choudharipur, Bithoor, Kanpur, Uttar Pradesh - 209 201

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

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

| _          | STATEMENT STANDALONE UNAUDITED I  | INANCIAL RESULT | PART I<br>S FOR THE OUARTER | AND NINE MONTH  | I ENDED 31ST DEC | EMBER , 2018         | e                  |
|------------|---|-----------------|-----------------------------|-----------------|------------------|----------------------|--------------------|
|            | STATEMENT STANDALONE UNAUDITED  | INANCIAE RESOLT | STOR THE QUARTER            |                 |                  |                      | (Rupees in Lakhs)  |
| Sr.<br>No. | Particulars   |                 | Three Month Ended           |                 | Nine Mon         | Financial Year Ended |                    |
| 1101       |   | 31.12.2018      | 30.09.2018                  | 31.12.2017      | 31.12.2018       | 31.12.2017           | 31.03.2018         |
|            |   |                 | (Unaudited)                 |                 | (Unau            | dited)               | (Audited)          |
| I          | Revenue From Operation  | •               |                             | -               | -                | -                    | -                  |
| п          | Other Income  | 2.464           | 180.706                     | 8.172           | 198.207          | 27.132               | 170.554            |
| ш          | Net Gain on de-recognition of financial assets at amortized cost  |                 | -                           | -               |                  |                      |                    |
| IV         | Net Gain on reclassification of financial assets**  | •               | 1                           |                 | -                | -                    |                    |
| v          | Total Income (I+II+III+IV)  | 2.464           | 180.706                     | 8.172           | 198.207          | 27.132               | 170.554            |
|            | Expenses  | -               | -                           | -               |                  |                      |                    |
|            | Cost of material consumed Excise duty   | -               |                             |                 | -                | -                    | -                  |
|            | Purchase of stock -in-trade   | 3.330           | 1.554                       | 13.797          | 17.619           | 30.543               | 46.451             |
|            | Change in Inventories of finished goods, stock-in-trade and Work -in-   |                 |                             |                 |                  | (20 5 42)            | 141 451            |
|            | Progress  | (3.330)         | (1.554)                     | (13.797)        | (17.619)         | (30.543)<br>21.025   | (46.451)<br>32.096 |
|            | Employee benefits expense   | 7.121           | 7.094                       | 7.084           | 21.490 37.353    | 49.232               | 66.009             |
| VI         | Finance Costs   | 12.823          | 6.020                       | 16.388<br>6.243 | 18.060           | 18.729               | 24.080             |
|            | Depreciation and amortisatoion expense  | 6.020           | -                           | 0.245           | -                | -                    | -                  |
|            | Impairment losses   |                 |                             |                 |                  |                      |                    |
|            | Net loss on De-recognistion of Financial asset at amortizised cost  | -               | -                           | -               |                  | -                    | -                  |
|            | Net Loss on reclassification of financial asset**   |                 |                             |                 |                  |                      | -                  |
|            | Other Expenses  | 7.217           | 3.164                       | 4.440           | 14.630           | 20.412               | 31.637             |
|            | Total expenses (VI)   | 33.180          | 28.194                      | 34.155          | 91.533           | 109.398              | 153.822            |
| vп         | Profit/(Loss) befor exceptional items and tax (V-VI)  | (30.717)        | 152.512                     | (25.983)        | 106.675          | (82.266)             | 16.732             |
| νш         | Exceptional items   | 14              |                             | -               | (0.642)          | -                    | (5.135             |
| IX         | Profit/(Loss) befor tax (VII+VIII)  | (30.717)        | 152.512                     | (25.983)        | 106.032          | (82.266)             | 11.597             |
| -          | Tax expense:  |                 |                             | -               | -                | -                    |                    |
| x          | (1) Current tax   | 1.846           | (31.947)                    |                 | (30.101)         | -                    | (6.034             |
| ~          | (2) Deferred Tax  |                 | -                           | -               |                  | ÷                    | 53.658             |
| XI         | Profit/(Loss) for the period from continuing operations (IX-X)  | (28.871)        | 120.565                     | (25.983)        | 75.931           | (82.266)             | 59.221             |
| XII        | Profit/(Loss) from Discontinued operations  |                 |                             | •               |                  | -                    |                    |
| ХШ         | Tax expense of discontinued operations  |                 | -                           |                 |                  | •                    | •                  |
| XIV        | Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)  |                 | •                           | -               |                  |                      |                    |
| xv         | Profit/(Loss) for the period (XI+XIV)   | (28.871)        | 120.565                     | (25.983)        | 75.931           | (82.266)             | 59.221             |
|            | Other Comprehensive Income  |                 |                             |                 |                  | (0.020)              |                    |
|            | A (i) Items that will not be reclassified to profit or loss   |                 | -                           | (0.277)         | -                | (0.830)              | -                  |
| XVI        | (ii) Income Tax relating to items that will not re-classified to profit or  |                 |                             |                 |                  |                      |                    |
|            | 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   |                 |                             |                 |                  |                      |                    |
| хvп        | Total comprehensive income for the period (XV+XVI)(Comprising<br>profit/(loss) and other comprehensive income for the period) | (28.871)        | 120.565                     | (26.260)        | 75.931           | (83.095)             | 59.221             |
| хvш        | Earnings per equity shares (for continuing operation)<br>(1) Basic<br>(2) Diluted   | (0.241)         | 1.005                       | (0.219)         | 0.633            | (0.692)              | 0.493              |
| XIX        | (2) Diluted<br>Earnings per equity shares (for discontinued operation)<br>(1) Basic<br>(2) Diluted                            | -               | -                           | -               | -                | -                    |                    |
| xx         | (2) Diffied<br>Earnings per equity shares (for discontinued and continuing<br>operations)<br>(1) Basic<br>(2) Diluted         | (0.241)         | 1.005                       | (0.219)         | 0.633            | (0.692)              | 0.493              |

(2) Diluted \*\*Difference arising on reclassification of financial assets at the reclassification date

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For RTCL Limited Director/Arth.Signatory

| Sr.<br>No. | Particulars                                    |              | Three Month Ende | ed                    | Nine M                 | Nine Month Ended |            |  |
|------------|--|--------------|------------------|-----------------------|------------------------|------------------|------------|--|
| 10.        |  | 31.12.2018   | 30.09.2018       | 31.12.2017            | 31.12.2018             | 31.12.2017       | 31.03.2018 |  |
|            |  | (Un-audited) | (Un-audited)     | (Un-audited)          | (Un-audited)           | (Un-audited)     | (Audited)  |  |
| 2          | PARTICULARS OF SHAREHOLDINGS                   |              |                  |                       |                        |                  |            |  |
| 1          | 1 Public Share Holding                         |              |                  |                       |                        |                  |            |  |
|            | - Nos. of Equity Shares                        | 5551137      | 5551137          | 5551137               | 5551137                | 5551137          | 5551137    |  |
|            | - Percentage of Shareholding                   | 46.250       | 46.250           | 46.250                | 46.250                 | 46.250           | 46.250     |  |
| 1          | 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  | Nil          | Nil              | Nil                   | Nil                    | Nil              | Nil        |  |
|            | shareholding of Promoter and Promoter group)   |              |                  |                       |                        |                  |            |  |
|            | - Percentage of Shareholding (as a % of total  | Nil          | Nil              | Nil                   | Nil                    | Nil              | Nil        |  |
|            | share capital of the Company)                  |              |                  |                       |                        |                  |            |  |
|            | b) Non encumbered                              |              |                  |                       |                        |                  |            |  |
|            | - Nos. of Equity Shares                        | 6450033      | 6450033          | 6450033               | 6450033                | 6450033          | 6450033    |  |
|            | - Percentage of Shareholding (as a % of total  | 0            | 0                | 0                     | 0                      | 0                | 100        |  |
|            | shareholding of Promoter and Promoter group)   |              |                  |                       |                        |                  |            |  |
|            | - Percentage of Shareholding (as a % of total  | 53.750       | 53.750           | 53.750                | 53.750                 | 53.750           | 53.750     |  |
|            | share capital of the Company)                  |              |                  |                       |                        |                  |            |  |
|            | Particulars                                    |              |                  | Three Months e        | ended 31st December, 2 | 018              |            |  |
|            | INVESTOR COMPLAINTS                            |              |                  |                       |                        |                  |            |  |
|            | Pending at the beginning of the quarter        |              |                  |                       | NIL                    |                  |            |  |
|            | Received during the quarter                    |              | *                |                       | NIL                    |                  |            |  |
|            | Disposed of during the quarter                 |              |                  | and the second second | NIL                    |                  |            |  |
|            | Remaining unresolved at the end of the quarter |              |                  |                       | NIL                    |                  |            |  |

Notes :

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1 The Above Quaterly unaudited Standalone results for the quarter and nine month ended 31st December 2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February 2019.

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 AccountingStandards(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 Month ended 31st, December 2018 have beenprepared in accordance with the recognitionand 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 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, 2018 and accordingly results for the quarter ended December 31st, 2018 have been preprared in accordance with Ind AS.However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For RTCL Limited Formerly known as Raghunath Tobacorco thate Limite

Ajay Kumar Jain Director Addition

DIN No.00043349

Date: 14th February, 2019 Place: Kanpur

Registered Office : Mandhana Bithoor Road, Village Choudharipur, Bithoor, Kanpur, Uttar Pradesh - 209 201 CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666 Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

|   | gment Revenue,<br>der Regulation 3  |                                     |                                     |                                    |                                    | (Rupees in Lakhs)           |
|---|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|------------------------------------|-----------------------------|
| Particulars   | Standalone<br>Three Months<br>ended | Standalone<br>Three Months<br>ended | Standalone<br>Three Months<br>ended | Standalone<br>Nine Months<br>ended | Standalone<br>Nine Months<br>ended | Accounting<br>Year<br>ended |
|   | 31.12.2018                          | 30.09.2018                          | 31.12.2017                          | 31.12.2018                         | 31.12.2017                         | 31.03.2018                  |
|   | (Unaudited)                         | (Unaudited)                         | (Unaudited)                         | (Unaudited)                        | (Unaudited)                        | (Audited)                   |
| 1. Segment Revenue  |                                     |                                     |                                     |                                    |                                    |                             |
| a Trading / Agency Business   | -                                   | 170.000                             | •                                   | 170.000                            |                                    | 100.000                     |
| b. Real Estate Development  | -                                   | -                                   | -                                   | -                                  | •                                  | -                           |
| Total   | -                                   | 170.000                             | -                                   | 170.000                            |                                    | 100.000                     |
| Less: Inter Segment Revenue   | -                                   | -                                   | (4)<br>(4)                          |                                    | -                                  | -                           |
| Net Sales/Income from Operations  | -                                   | 170.000                             | -                                   | 170.000                            | -                                  | 100.000                     |
| 2. Segment Results  |                                     | •                                   | -                                   | -                                  | -                                  | -                           |
| Profit/(Loss) before tax, extraordinary items and interest from segment | -                                   | -                                   | ( <del></del> )                     | -                                  |                                    | -                           |
| a Trading / Agency Business   | -                                   | 170.000                             | ) <del>.</del> )                    | 170.000                            | -                                  | 100.000                     |
| b. Real Estate Development  | (20.365)                            | (16.287)                            | -                                   | (54.221)                           | •                                  | (87.923)                    |
| c. Other un allocable   | 27.398                              | 13.232                              | -                                   | 27.398                             | -                                  | 10.077                      |
| Total   | 7.033                               | 166.945                             | -                                   | 143.177                            | •                                  | 12.077                      |
| Interest expenses   | (12.815)                            | (31.649)                            | (16.388)                            | (37.312)                           | (49.233)                           |                             |
| Exceptional Items   | -                                   | (0.642)                             |                                     | (0.642)                            | -                                  | -                           |
| Other un-allocable Income   | (24.934)                            | 17.858                              | (9.595)                             | 0.809                              | (33.033)                           | (0.480)                     |
| (Net off un-allocable Expenses)   | -                                   | -                                   | -                                   | -                                  | -                                  | -                           |
| Total Profit before Tax   | (30.716)                            | 152.511                             | (25.983)                            | 106.032                            | (82.266)                           | 11.597                      |
| 3. Capital Employed (Segment Assets - Segment Liabilities)              | 14                                  | -                                   | -                                   | -                                  | -                                  | -                           |
| a Trading / Agency Business   |                                     | -                                   |                                     | -                                  | -                                  | -                           |
| b. Real Estate Development  | 710.987                             | 708.014                             | 667.296                             | 710.987                            | 667.296                            | 703.003                     |
| c. Other un-allocable Capital Employed                                  | 1,342.226                           | 1,374.070                           | 1,163.228                           | 1,342.226                          | 1,163.228                          | 1,274.279                   |
| C. [Oner un unocuoie cupital surprovision                               | 2,053,212                           | 2,082.083                           | 1,830.524                           | 2,053.212                          | 1,830.525                          | 1,977.282                   |

Total Notes:

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Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the 1.

businesses. The Management information system recognises and monitors these segments. Segment Revenue includes Sales and other income directly indentifiable with/allocable to the segment.

2. Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.

3. Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification. 4.

Date: 14th February, 2019

Place: Kanpur

For RTCL Limited For RTCL Limited Director Aigu Kuniar Maile Director

# SARIA GUPTA & CO. CHARTERED ACCOUNTANTS

## 10174/1A,GURUDWARA ROAD KAROL BAGH,NEW DELHI-05. Ph: 28753775, 28753774

#### Limited Review Report

We have reviewed the accompanying statement of unaudited standalone financial results ("the Standalone financial results") of RTCL Limited ('the Company') for the Quarter and Nine Months ended on December 31<sup>st</sup>, 2018 attached herewith, being submitted by the Company pursuant to the Company requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This financial results are the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), prescribed under Section 133 of Companies Act, 2013 as applicable and other Accounting Principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Company", issued by the Institute Of Chartered Accountants Of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying financial result prepared in accordance with Accounting Standards and other accounting principles generally accepted in India, specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Company (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the Financial results, other Financial Information and the Reconciliation there of under the IND AS format for the Quarter and Nine Months ended on December 31<sup>st</sup>, 2018 presented in the Statement under report, which have been Presented Solely based on the Financial Information Complied by the Company.

For Saria Gupta & Co.

CHARTERED ACCOUNTANTS Firm Registration No.:- 003168N

TIL.

(CA Sumit Gupta) Partner M.No. 513321

Date: 14<sup>th</sup> February, 2019 Place: New Delhi



| Scrip Code   | 531552          |    |      |
|--|-----------------|----|------|
| Name of the Company  | RTCL Limited    |    |      |
| Result Type  | Quaterly Result | -  |      |
| Date of start of Financial year  | 01              | 04 | 2018 |
| Date of end of Financial year  | 31              | 03 | 2019 |
| Date of board meeting when results were approved   | 14              | 02 | 2019 |
| Date on which prior intimation of the meeting for<br>considering financial results was informed to the<br>exchange | 21              | 01 | 2019 |
| 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   | Unaudited       |    |      |
| Segment Reporting  | Multi Segment   |    |      |

For RTCL Limited Director/Auth.Signatory

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#### RTCL LIMITED

Registered Office : Mandhana Bithoor Road, Village Choudharipur, Bithoor, Kanpur, Uttar Pradesh - 209 201

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

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

|            | STATEMENT CONSOLIDATED UNAUDITED FINANCIAL R  | PART I<br>ESULTS FOR TI | IE QUARTER A   | ND NINE MON | TH ENDED 31 | ST DECEMBE          | R , 2018         |
|------------|---|-------------------------|----------------|-------------|-------------|---------------------|------------------|
|            |   |                         |                |             |             |                     | (Rupees in Lakhs |
| Sr.<br>No. | Particulars   | Tł                      | ree Month Ende | đ           | Nine Mon    | Financial Year Ende |                  |
|            |   | - 31.12.2018            | 30.09.2018     | 31.12.2017  | 31.12.2018  | 31.12.2017          | 31.03.2018       |
|            |   |                         | (Unaudited)    |             | (Unaud      | lited)              | (Audited)        |
| Ι          | Revenue From Operation  |                         | -              |             | -           |                     | •)               |
| II         | Other Income  | 2.464                   | 180.706        | 8.172       | 198.207     | 27.132              | 170.554          |
| ш          | 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)  | 2.464                   | 180.706        | 8.172       | 198.207     | 27.132              | 170.554          |
|            | Expenses  |                         |                |             |             |                     |                  |
|            | Cost of material consumed   |                         | -              |             | -           | -                   | -                |
|            | Excise duty   | -                       | -              | -           | -           | - 20 542            | - 46.451         |
|            | Purchase of stock -in-trade   | 3.330                   | 1.554          | 13.797      | 17.619      | 30.543              |                  |
|            | Change in Inventories of finished goods, stock-in-trade and Work -<br>in-Progress   | (3.330)                 | (1.554)        | (13.797)    | (17.619)    | (30.543)            | (46.451          |
|            | Employee benefits expense   | 7.121                   | 7.094          | 7.084       | 21.490      | 21.025              | 32.096           |
| VI         | Finance Costs   | 12.823                  | 11.916         | 16.388      | 37.353      | 49.232              | 66.009           |
|            | Depreciation and amortisatoion expense  | 6.020                   | 6.020          | 6.243       | 18.060      | 18.729              | 24.080           |
|            | Impairment losses   |                         |                | -           | -           |                     | -                |
|            | Net loss on De-recognistion of Financial asset at amortizised cost  | -                       | -              | -           | -           | -                   |                  |
|            | Net Loss on reclassification of financial asset**   | -                       | -              | -           | -           | 2.7                 |                  |
|            | Other Expenses  | 7.217                   | 3.164          | 4.440       | 14.630      | 20.412              | 31.637           |
|            | Total expenses (VI)   | 33.180                  | 28.194         | 34.155      | 91.533      | 109.398             | 153.822          |
| VII        | Profit/(Loss) befor exceptional items and tax (V-VI)  | (30.717)                | 152.512        | (25.983)    | 106.675     | (82.266)            | 16.732           |
| VIII       | Exceptional items   | -                       | -              | <b>-</b>    | (0.642)     | -                   | (5.135           |
| IX         | Profit/(Loss) befor tax (VII+VIII)  | (30.717)                | 152.512        | (25.983)    | 106.032     | (82.266)            | 11.597           |
|            | Tax expense:  |                         | -              | -           | -           |                     | -                |
| x          | (1) Current tax   | 1.846                   | (31.947)       | -           | (30.101)    |                     | (6.034           |
|            | (2) Deferred Tax  | -                       | -              |             | •           | 1                   | 53.658           |
| XI         | Profit/(Loss) for the period from continuing operations (IX-X)  | (28.871)                | 120.565        | (25.983)    | 75.931      | (82.266)            | 59.221           |
|            | Profit/(Loss) from Discontinued operations  |                         | -              | -           | -           | -                   | -                |
| XIII       | Tax expense of discontinued operations  | -                       | -              | -           | -           |                     | -                |
| xiv        | Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)  | -                       | -              | -           |             | - 10                |                  |
|            | Shares in net Profit/loss of asscociates  | 41.678                  | 8.203          | (0.347)     | 33.762      | 3.465               | (2.034           |
|            | Net Profit/ (Loss) after Taxes, Minority interest and shares of<br>Profit/(Loss)  | -                       | -              |             |             |                     | -                |
| xv         | Profit/(Loss) for the period (XI+XIV)   | 12.807                  | 128.768        | (26.330)    | 109.693     | <b>•</b> (78.801)   | 57.187           |
|            | Other Comprehensive Income  |                         |                |             |             |                     | -                |
|            | A (i) Items that will not be reclassified to profit or loss   | -                       | •              | (0.277)     | •           | (0.830)             | -                |
| xvı        | (ii) Income Tax relating to items that will not re-classified to profit or loss   | -                       |                | -           | •           |                     |                  |
|            | <ul><li>B (i) Items that will be reclassified to profit or loss</li><li>(ii) Income tax relating to items that will be reclassified to profit or loss</li></ul> | •                       | -              | -           | -           | -                   |                  |
| XVII       | Total comprehensive income for the period (XV+XVI)(Comprising   | 12.807                  | 128.768        | (26.607)    | 109.693     | (79.631)            | 57.187           |
| xvIII      | Earnings per equity shares (for continuing operation)   | 0.107                   | 1.073          | (0.222)     | 0.633       | (0.664)             | 0.477            |
| XIX        | Earnings per equity shares (for discontinued operation)   |                         | -              | -           |             | -                   | -                |
| xx         | Earnings per equity shares (for discontinued and continuing   | 0.107                   | 1.073          | (0.222)     | 0.633       | (0.664)             | 0.477            |

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

For RTCL Limited

| r. Particulars   | Particulars        |              | Three Month Ended |                |                |              | Financial Year<br>Ended |
|--|--------------------|--------------|-------------------|----------------|----------------|--------------|-------------------------|
| lo.  |                    | 31,12,2018   | 30.09.2018        | 31.12.2017     | 31.12.2018     | 31.12.2017   | 31.03.2018              |
|  |                    | (Un-audited) | (Un-audited)      | (Un-audited)   | (Un-audited)   | (Un-audited) | ( Audited)              |
| PARTICULARS OF SHARE                                       | HOLDINGS           |              |                   |                |                |              |                         |
| 1 Public Share Holding                                     |                    |              |                   |                |                |              |                         |
| - Nos. of Equity Shares                                    |                    | 5551137      | 5551137           | 5551137        | 5551137        | 5551137      | 5551137                 |
| - Percentage of Shareholdin                                | g                  | 46.250       | 46.250            | 46.250         | 46.250         | 46.250       | 46.250                  |
| 2 Promoters and Promoters G                                | oup Shareholding** |              |                   |                |                |              |                         |
| a) Pledged/Encumbered Sha                                  | res                |              |                   |                |                |              |                         |
| - Nos. of Equity Shares                                    |                    | Nil          | Nil               | Nil            | Nil            | Nil          | Nil                     |
| - Percentage of Shareholdin                                | g (as a % of total | Nil          | Nil               | Nil            | Nil            | Nil          | Nil                     |
| shareholding of Promoter ar                                |                    |              |                   |                |                | 1            |                         |
| - Percentage of Shareholdin                                | g (as a % of total | Nil          | Nil               | Nil            | Nil            | Nil          | Nil                     |
| share capital of the Company                               | y)                 |              |                   |                |                |              |                         |
| b) Non encumbered  |                    |              |                   |                |                |              |                         |
| - Nos. of Equity Shares                                    |                    | 6450033      | 6450033           | 6450033        | 6450033        | 6450033      | 6450033                 |
| - Percentage of Shareholdin                                |                    | 0            | 0                 | 0              | 0              | 0            | 100                     |
| shareholding of Promoter ar                                | nd Promoter group) |              |                   |                |                |              |                         |
| - Percentage of Shareholdin                                | g (as a % of total | 53.750       | 53.750            | 53.750         | 53.750         | 53.750       | 53.750                  |
| share capital of the Compan                                | y)                 |              |                   |                |                | 2010         |                         |
| Particulars  |                    |              | Th                | ree Months end | ed 31st Decemb | er, 2018     |                         |
| INVESTOR COMPLAINTS  |                    |              |                   |                |                |              |                         |
| Pending at the beginning of                                |                    |              |                   |                | NIL            |              |                         |
| Received during the quarter                                |                    |              |                   |                | NIL            | -            |                         |
| Disposed of during the quar<br>Remaining unresolved at the |                    |              |                   |                | NIL            |              |                         |

Notes:

\* \*

1 The Above Quaterly unaudited consolidated results for the quarter and nine month ended 31st December 2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February 2019.

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 Quarter and nine month ended 31st December 2018 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, 2018 and accordingly results for the quarter ended December 31st, 2018 have been prepared in accordance with the Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For RTCL Limited (Formerly known as Raghunath Tobacco C REGht Limited)

Director Auth Signat Jain

DIN No.00043349

Date: 14th February, 2019 Place: Kanpur

| RTCL Limited  |
|---|
| Registered Office : Mandhana Bithoor Road, Village Choudharipur, Bithoor, Kanpur, Uttar Pradesh - 209 201 |
| CIN No.: L16003UP1994PLC016225, Tel. No.: 011-23852583, Fax No.: 011-23852666                             |
| Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com  |

|    |   | (Rupees in L                        |                                     |              |                                    |             |                             |  |  |  |  |
|----|---|-------------------------------------|-------------------------------------|--------------|------------------------------------|-------------|-----------------------------|--|--|--|--|
|    | Particulars   | Standalone<br>Three Months<br>ended | Standalone<br>Three Months<br>ended | ended        | Standalone<br>Nine Months<br>ended | ended       | Accounting<br>Year<br>ended |  |  |  |  |
|    |   | 31.12.2018                          | 30.09.2018                          | 31.12.2017   | 31.12.2018                         | 31.12.2017  | 31.03.2018                  |  |  |  |  |
|    |   | (Unaudited)                         | (Unaudited)                         | (Unaudited)  | (Unaudited)                        | (Unaudited) | (Audited)                   |  |  |  |  |
| 1. | Segment Revenue   |                                     |                                     |              |                                    |             |                             |  |  |  |  |
|    | a Trading / Agency Business   | -                                   | 170.000                             | -            | 170.000                            | -           | 100.000                     |  |  |  |  |
|    | b. Real Estate Development  |                                     | -                                   | -            | -                                  | -           | -                           |  |  |  |  |
|    | Total   | -                                   | 170.000                             | -            | 170.000                            | -           | 100.000                     |  |  |  |  |
|    | Less: Inter Segment Revenue   | -                                   | -                                   | <b>7</b> 7 ( |                                    | -           | -                           |  |  |  |  |
| _  | Net Sales/Income from Operations  | -                                   | 170.000                             | -            | 170.000                            | -           | 100.000                     |  |  |  |  |
| 2. | Segment Results   |                                     | -                                   | <b>.</b>     | -                                  | -           | <u>ц</u>                    |  |  |  |  |
|    | Profit/(Loss) before tax, extraordinary items and interest from segment |                                     | -                                   | ÷.           | ÷                                  | -           | -                           |  |  |  |  |
|    | a Trading / Agency Business   | -                                   | 170.000                             | -            | 170.000                            | 14 C        | 100.000                     |  |  |  |  |
| 3  | b. Real Estate Development  | (20.365)                            | (16.287)                            | -            | - 54.221                           | -           | (87.923                     |  |  |  |  |
| 1  | c. Other un allocable   | 27.398                              | 13.232                              | -            | 27.398                             | -           | -                           |  |  |  |  |
|    | Total   | 7.033                               | 166.945                             | -            | 143.177                            | -           | 12.077                      |  |  |  |  |
|    | Interest expenses   | (12.815)                            | (31.649)                            | (16.388)     | (37.312)                           | (49.233)    | -                           |  |  |  |  |
|    | Exceptional Items   |                                     | (0.642)                             | -            | (0.542)                            |             | -                           |  |  |  |  |
|    | Other un-allocable Income   | (24.934)                            | 17.858                              | (9.595)      | 0.809                              | (33.033)    | (0.480                      |  |  |  |  |
|    | (Net off un-allocable Expenses)   | -                                   |                                     | _~~          | -                                  | -           | -                           |  |  |  |  |
|    | Total Profit before Tax   | (30.716)                            | 152.511                             | (25.983)     | 106.032                            | (82.266)    | 11.597                      |  |  |  |  |
|    | Add: (Profit/Loss of Associates)  | 41.678                              | 8.203                               | (0.347)      | 33.762                             | 3.465       | (2.034                      |  |  |  |  |
| -  | Total Consolidaed Profit before tax                                     | 10.962                              | 160.714                             | (26.330)     | 139.794                            | (78.801)    | 9.563                       |  |  |  |  |
| 3. | Capital Employed (Segment Assets - Segment Liabilities)                 | -                                   | -                                   | -            | -                                  | -           | -                           |  |  |  |  |
| -  | a Trading / Agency Business   | -                                   | -                                   | -            | -                                  | -           |                             |  |  |  |  |
|    | b. Real Estate Development  | 710.987                             | 708.014                             | 667.296      | 710.987                            | 667.296     | 703.003                     |  |  |  |  |
|    | c. Other un-allocable Capital Employed                                  | 2,256.136                           | 2,262.134                           | 2,048.876    | 2,256.136                          | 2,048.876   | 2,154.427                   |  |  |  |  |
|    | Total   | 2.967.123                           | 2,970.148                           | 2,716.172    | 2,967.123                          | 2,716.173   | 2,857.430                   |  |  |  |  |

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 indentifiable 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 mited For Review as Raghunath Tobacco 1.

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3. 4.

FOI KIGE Littled

Date: 14th February, 2019 Place: Kanpur

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17 Ajay Kumar Jain Director/Auth.SignDirector DIN 00043349

## SARIA GUPTA & CO. CHARTERED ACCOUNTANTS

### 10174/1A,GURUDWARA ROAD KAROL BAGH,NEW DELHI-05. Ph: 28753775, 28753774

#### Limited Review Report

We have reviewed the accompanying statement of unaudited Consolidated financial results ("the Consolidated financial results") of RTCL Limited ('the Company') for the Quarter and Nine Months ended on December 31<sup>st</sup>, 2018 attached herewith, being submitted by the Company pursuant to the Company requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This financial results are the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), prescribed under 133 of Companies Act, 2013 as applicable and other Accounting Principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, " Review of Interim Financial Information performed by the Independent Auditor of the Company", issued by the Institute Of Chartered Accountants Of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying financial result prepared in accordance with Accounting Standards and other accounting principles generally accepted in India, specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Company (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the Financial results, other Financial Information and the Reconciliation there of under the IND AS format for the Quarter and Nine Months ended on December 31<sup>4</sup>, 2018 presented in the Statement under report, which have been Presented Solely based on the Financial Information Complied by the Company.

For Saria Gupta & Co.

CHARTERED ACCOUNTANTS Firm Registration No.:- 003168N

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(CA Sumit Gupta) Partner M.No. 513321

Date: 14th February, 2019 Place: New Delhi

