

RTCL LIMITED

Registered Office: Mandana Bithoor Road, Village Choudharipur, Bithoor, Kanpur- 209201

Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, 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 November, 2018

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 second quarter and half year ended 30th September, 2018

Dear Sir,

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 second quarter and half year ended 30th September, 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 second quarter and half year ended 30th September, 2018, as required under Regulation 33 of the Listing Regulations.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours Faithfully,

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

For RTCL Limited


Director/ Auth. Signatory

Ajay Kumar Jain
(Chief Executive Officer)

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly 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	11	2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	9	10	2018
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

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


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

PART I							
STATEMENT STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2018							
(Rupees in Lakhs)							
Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2018	30.09.2017	30.06.2018	30.09.2018	30.09.2017	
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	-
II	Other Income	180.706	8.931	15.037	195.743	18.960	170.554
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	180.706	8.931	15.037	195.743	18.960	170.554
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	1.554	8.663	12.735	14.289	16.746	46.451
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	(1.554)	(8.663)	(12.735)	(14.289)	(16.746)	(46.451)
	Employee benefits expense	7.094	7.166	7.275	14.369	13.941	32.096
	Finance Costs	11.916	16.562	12.614	24.530	32.845	66.009
	Depreciation and amortisation expense	6.020	6.243	6.020	12.040	12.486	24.080
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	3.164	6.481	4.249	7.413	15.971	31.637
	Total expenses (VI)	28.194	36.452	30.158	58.352	75.243	153.822
VII	Profit/(Loss) before exceptional items and tax (V-VI)	152.512	(27.521)	(15.121)	137.391	(56.283)	16.732
VIII	Exceptional items	(0.000)	-	(0.642)	(0.642)	-	(5.134)
IX	Profit/(Loss) before tax (VII+VIII)	152.512	(27.521)	(15.763)	136.749	(56.283)	11.597
X	Tax expense:						
	(1) Current tax	(31.947)	-	-	(31.947)	-	(6.034)
	(2) Deferred Tax	-	-	-	-	-	53.657
XI	Profit/(Loss) for the period from continuing operations (IX-X)	120.565	(27.521)	(15.763)	104.802	(56.283)	59.221
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	120.565	(27.521)	(15.763)	104.802	(56.283)	59.221
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not re-classified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	(0.296)	-	-	(0.553)	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	120.565	(27.817)	(15.763)	104.802	(56.836)	59.221
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	1.005	(0.229)	(0.131)	0.873	(0.469)	0.493
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

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

For RTCL Limited
(Formerly known as Raghunath Kohli & Co.)

Director/Auth. Signatory

Particulars	Three Month Ended			Six Month Ended		Financial Year
	30.09.2018	30.09.2017	30.06.2018	30.09.2018	30.09.2017	31.03.2018
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
PARTICULARS OF SHAREHOLDINGS						
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
2 Promoters and Promoters Group Shareholding**						
a) Pledged/Encumbered Shares						
- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil
b) Non encumbered						
- Nos. of Equity Shares	6450033	6450033	6450033	6450033	6450033	6450033
- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100	100
- Percentage of Shareholding (as a % of total share capital of the Company)	53.750	53.750	53.750	53.750	53.750	53.750
Particulars	Three Months ended 30th September, 2018					
B INVESTOR COMPLAINTS						
Pending at the beginning of the quarter				NIL		
Received during the quarter				NIL		
Disposed of during the quarter				NIL		
Remaining unresolved at the end of the quarter				NIL		

Notes :

- 1 The Above Quaterly unaudited Standalone results for the quarter and half yearly ended 30th September 2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th November 2018.
- 2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- 3 Previous year's figures have been regrouped/re-classified, wherever necessary.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and Year ended March 31st, 2017) 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 and half yearly ended September 30th, 2018 have been prepared 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 RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)


Director

Director

DIN:00043349

Date: 14th November, 2018

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

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

(Rupees in Lakhs)

Particulars	Standalone Three Months ended 30.09.2018 (Unaudited)	Standalone Three Months ended 30.09.2017 (Unaudited)	Standalone Three Months ended 30.06.2018 (Unaudited)	Standalone Six Months ended 30.09.2018 (Unaudited)	Standalone Six Months ended 30.09.2017 (Unaudited)	Accounting Year ended 31.03.2018 (Audited)
1. Segment Revenue						
a. Trading / Agency Business	170.000	-	-	170.00	-	100.00
b. Real Estate Development	-	-	-	-	-	-
Total	170.000	-	-	170.000	-	100.00
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	170.000	-	-	170.000	-	100.00
2. Segment Results						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	170.00	-	-	170.00	-	100.00
b. Real Estate Development	(16.287)	-	(17.569)	33.856	-	(87.00)
c. Other un-allocable	13.232	-	(13.232)	-	-	-
Total	166.945	-	(30.801)	136.14	-	12.00
Interest Expenses	(31.649)	(16.562)	7.153	(24.496)	(32.845)	-
Exceptional Items	(0.642)	-	-	(0.64)	-	-
Other un-allocable Income	17.858	(10.960)	7.885	25.743	(23.438)	(0.00)
(Net off un-allocable Expenses)						
Total Profit before Tax	152.511	(27.522)	(15.763)	136.749	56.283	11.00
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	708.014	670.729	644.188	708.014	670.729	703.00
c. Other un-allocable Capital Employed	1,374.070	1,185.779	1,317.331	1,374.070	1,185.779	1,274.00
Total	2,082.083	1,856.508	1,961.519	2,082.083	1,856.508	1,977.00

Notes:

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

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

Date: 14th November, 2018
Place: Kanpur

Ajay Kumar
Director/ Auth. Signatory
DIN 000

RTCL LIMITED

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

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

Standalone Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupee in Lakh)

Particulars	As at 30th September, 2018	As at 31st March, 2018
	Unaudited	Audited
ASSETS		
1.Non- current assets		
(a) Property, Plant and Equipment	304.350	316.390
(b) Non - Current Investments	164.460	164.460
(c) Financial Assests		
(i) Non-Current Investments	1,065.595	1,065.595
(ii) Other Financial Asests	399.611	277.511
(d) Advance Income Tax	303.758	288.786
(e) Deferred Tax Assets	58.927	58.927
(f) Other Non-Current Assests	258.178	253.795
Branch Account	-	-
2.Current Assets		
(a) Inventories	630.195	615.906
(b) Financial Assests		
(i) Trade Receivables	66.320	64.483
(ii) Cash and cash equivalents	6.573	10.346
(iii) Other Bank Balances	0.862	0.862
(c) Current Income Tax	18.642	14.972
(d) Other Current Assests	0.156	0.118
TOTAL	3,277.629	3,132.151
EQUITY AND LIABILITIES		
1.Equity		
(a) Equity Share Capital	1,200.117	1,200.117
(b) Other Equity	881.966	777.165
2.Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	19.375	19.375
(c) Other Non -Current Liabilities	4.557	4.557
(d) Other Non -Current Tax Liabilities	226.774	226.774
3.Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	663.704	661.635
(ii) Trade Payables	144.387	137.107
(b) Other Current Liabilities	95.084	86.763
(c) Provisions	0.398	1.916
(d) Other Current Tax Liabilities	41.266	16.744
TOTAL	3,277.629	3,132.151

Date: 14th November, 2018

Place: Kanpur

For RTCL Limited
(Formerly known as Rajasthan Telecommunication Company Limited)


Director/ Auth. Signatory
 Ajay Kumar Jain
 Director
 DIN:00043349

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 Half Year ended on September 30th, 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 Half Year ended on September 30th, 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



[Signature]
(CA Sumit Gupta)
Partner
M.No. 513321

Date: 14th November, 2018
Place: New Delhi

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly 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	11	2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	9	10	2018
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	2nd Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

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

Director/Auth. Signatory

RTCL LIMITED

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PART I

STATEMENT CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2018

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended
		30.09.2018	30.09.2017	30.06.2018	30.09.2018	30.09.2017	31.03.2018
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue From Operation	-	-	-	-	-	-
II	Other Income	180.706	8.931	15.037	195.743	18.960	170.554
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	Total Income (I+II+III+IV)	180.706	8.931	15.037	195.743	18.960	170.554
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	1.554	8.663	12.735	14.289	16.746	46.451
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	(1.554)	(8.663)	(12.735)	(14.289)	(16.746)	(46.451)
	Employee benefits expense	7.094	7.166	7.275	14.369	13.941	32.096
	Finance Costs	11.916	16.562	12.614	24.530	32.845	66.009
	Depreciation and amortisation expense	6.020	6.243	6.020	12.040	12.486	24.080
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	3.164	6.481	4.249	7.413	15.971	31.637
	Total expenses (VI)	28.194	36.452	30.158	58.352	75.243	153.822
VII	Profit/(Loss) before exceptional items and tax (V-VI)	152.512	(27.521)	(15.121)	137.391	(56.283)	16.732
VIII	Exceptional items	0.001	-	(0.643)	(0.642)	-	(5.134)
IX	Profit/(Loss) before tax (VII+VIII)	152.513	(27.521)	(15.764)	136.749	(56.283)	11.598
X	Tax expense:(1) Current tax	(31.947)	-	-	(31.947)	-	(6.034)
	(2) Deferred Tax	-	-	-	-	-	53.657
XI	Profit/(Loss) for the period from continuing operations (IX-X)	120.566	(27.521)	(15.764)	104.802	(56.283)	59.221
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
	Shares in net Profit/loss of associates	8.203	5.342	(0.287)	7.916	3.812	(2.034)
	Net Profit/ (Loss) after Taxes, Minority interest and shares of Profit/(Loss)	128.769	(22.179)	(16.051)	112.718	(52.471)	57.187
XV	Profit/(Loss) for the period (XI+XIV)	128.769	(22.179)	(16.051)	112.718	(52.471)	57.187
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not re-classified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	(0.296)	-	-	(0.553)	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	128.769	(22.475)	(16.051)	112.718	(53.024)	57.187
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic						
	(2) Diluted	1.074	(0.185)	(0.134)	0.94	(0.437)	0.477
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic						
	(2) Diluted	-	-	-	-	-	-

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

For RTCL Limited
(Formerly known as Raghunath Tobacco Company)

[Signature]
Director/Auth Signatory

No.	Particulars	Three Month Ended			Six Month Ended		Financial Year Ended	
		30.09.2018	30.09.2017	30.06.2018	30.09.2018	30.09.2017	31.03.2018	
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)	
A	PARTICULARS OF SHAREHOLDINGS							
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	
2	Promoters and Promoters Group Shareholding**							
	a) Pledged/Encumbered Shares							
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil	Nil	
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil	Nil	
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil	
	b) Non encumbered							
	- Nos. of Equity Shares	6450033	6450033	6450033	6450033	6450033	6450033	
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100	100	
	- Percentage of Shareholding (as a % of total share capital of the Company)	53.750	53.750	53.750	53.750	53.750	53.750	
	Particulars	Three Months ended 30th September, 2018						
B	INVESTOR COMPLAINTS							
	Pending at the beginning of the quarter						NIL	
	Received during the quarter						NIL	
	Disposed of during the quarter						NIL	
	Remaining unresolved at the end of the quarter						NIL	

Notes:

- 1 The Above Quarterly unaudited Consolidate results for the quarter and half yearly ended 30th September 2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th November 2018.
- 2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- 3 Previous year's figures have been regrouped/re-classified, wherever necessary.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and Year ended March 31st, 2017) 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 and half yearly ended September 30th, 2018 have been prepared 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.

Date: 14th November, 2018
Place: Kanpur

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

*RTCL Limited
Tobacco Company Ltd.*

Director/Authorized Signatory
Director
DIN: 00043349

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

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

(Rupees in Lakhs)

Particulars	Consolidated Three Months ended 30.09.2018 (Unaudited)	Consolidated Three Months ended 30.09.2017 (Unaudited)	Consolidated Three Months ended 30.06.2018 (Unaudited)	Consolidated Six Months ended 30.09.2018 (Unaudited)	Consolidated Six Months ended 30.09.2017 (Unaudited)	Accounting Year ended 31.03.2018 (Audited)
1. Segment Revenue						
a. Trading / Agency Business	170.000	-	-	170.000	-	100.0
b. Real Estate Development	-	-	-	-	-	-
Total	170.000	-	-	170.000	-	100.0
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	170.000	-	-	170.000	-	100.0
2. Segment Results						
Profit/(Loss) before tax, extraordinary items and interest from segment						
a. Trading / Agency Business	170.000	-	-	170.000	-	100.0
b. Real Estate Development	(16.287)	-	(17.569)	(33.856)	-	(87.9)
c. Other Unallocable .	38.975	-	(13.232)	25.743	-	-
Total	192.687	-	(30.800)	161.887	-	12.0
Interest	(31.649)	(16.562)	7.153	(24.496)	(32.845)	-
Exceptional Items	(0.642)	-	-	(0.642)	-	-
Other un-allocable Income	(7.884)	(10.960)	7.884	-	(23.438)	(0.4)
<i>(Net off un-allocable Expenses)</i>						
Total Profit before Tax	152.512	(27.522)	(15.763)	136.749	(56.283)	11.5
Add: (Profit/Loss of Associates)	8.203	5.342	(0.287)	7.916	3.812	(2.0)
Total Consolidated Profit before tax	160.716	(22.180)	(16.051)	144.665	(52.471)	9.5
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Trading / Agency Business	-	-	-	-	-	-
b. Real Estate Development	708.014	670.729	644.188	708.014	670.729	703.0
c. Other un-allocable Capital Employed	2,262.134	2,071.773	2,197.192	2,262.134	2,071.773	2,154.4
Total	2,970.148	2,742.502	2,841.380	2,970.148	2,742.502	2,857.4

Notes:

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

Date: 14th November, 2018

Place: Kanpur

For RTCL Limited
Formerly known as Raghunath Tobacco Company L

Ajay Kumar
Director/Audit Sign
DIN 00043

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,

Consolidated Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupee in Lakh)

Particulars	As at 30th September, 2018	As at 31st March, 2018
	Unaudited	Audited
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	304.350	316.390
(b) Non - Current Investments	1,052.524	1,044.609
(c) Financial Assests		
(i) Non-Current Investments	1,065.595	1,065.595
(ii) Other Financial Asests	399.611	277.511
(d) Advance Income Tax	303.758	288.786
(e) Deferred Tax Assets	58.927	58.927
(f) Other Non-Current Assests	258.178	253.795
Branch Account		
2. Current Assets		
(a) Inventories	630.195	615.906
(b) Financial Assests		
(i) Trade Receivables	66.320	64.483
(ii) Cash and cash equivalents	6.573	10.346
(iii) Other Bank Balances	0.862	0.862
(c) Current Income Tax	18.642	14.972
(d) Other Current Assests	0.156	0.118
TOTAL	4,165.693	4,012.299
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	1,200.117	1,200.117
(b) Other Equity	1,770.031	1,657.313
2. Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	19.375	19.375
(c) Other Non -Current Liabilities	4.557	4.557
(d) Other Non -Current Tax Liabilities	226.774	226.774
3. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	663.704	661.635
(ii) Trade Payables	144.387	137.107
(b) Other Current Liabilities	95.084	86.763
(c) Provisions	0.398	1.916
(d) Other Current Tax Liabilities	41.266	16.744
TOTAL	4,165.693	4,012.299

Date: 14th November, 2018

Place: Kanpur

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


Anil Kumar Jain
Director

DIN:00043349

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 Half Year ended on September 30th, 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 Half Year ended on September 30th, 2018 presented in the Statement under report, which have been Presented Solely based on the Financial Information Complied by the Company.

Date: 14th November, 2018
Place: New Delhi



For Saria Gupta & Co.
CHARTERED ACCOUNTANTS
Firm Registration No.:- 003168N


(CA Sumit Gupta)
Partner
M.No. 513321