

# Raghunath International Limited

Registered Office: Mandana Bithoor Road, Village Choudharipur, Bithoor, Kanpur- 209201  
Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, Delhi-110007  
CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666  
Website: www.raghunathintlited.in, E-mail: rgc.secretarial@rediffmail.com,

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To,  
The Manager  
Department of Corporate Services  
Bombay Stock Exchange Limited  
Floor 25, P.J. Towers, Dalal Street,  
Mumbai- 400001

Date: 14.02.2019

Scrip Code: 526813

Dear Sir,

**Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the Third quarter ended 31<sup>st</sup> December, 2018**


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.

Thanking You,

Yours faithfully,  
For Raghunath International Limited

  
Auth. Signatory/Director  
(G.N. Choudhary)  
DIN: 00012883  
Director

Scrip Code	526813		
Name of the Company	Raghunath International 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	02	2019
Date on which prior intimation of the meeting for considering financial results was informed to the	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		
Description of single segment			

For Raghunath International Ltd.

  
Auth. Signatory/Director

# RAGHUNATH INTERNATIONAL LIMITED

Registered Office : Mandhana Bithoor Road, Village Choudharipur, Bithoor, Kanpur, Uttar Pradesh - 209 201  
CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666  
Website: www.raghunathintltd.in E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2018	31.12.2017	30.09.2018	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	-	-	-	-	-	-
II	Other Income	19.736	9.118	9.414	40.122	28.936	38.876
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-	-
V	<b>Total Income (I+II+III+IV)</b>	<b>19.736</b>	<b>9.118</b>	<b>9.414</b>	<b>40.122</b>	<b>28.936</b>	<b>38.876</b>
VI	<b>Expenses</b>						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	-	-	-	-
	Employee benefits expense	5.743	5.743	5.743	17.085	16.581	25.602
	Finance Costs	0.001	0.001	0.000	0.007	0.015	0.026
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.402	0.402	0.536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortized cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	14.274	2.813	3.178	23.924	13.680	19.513
	<b>Total expenses (VI)</b>	<b>20.153</b>	<b>8.692</b>	<b>9.055</b>	<b>41.418</b>	<b>30.679</b>	<b>45.678</b>
VII	<b>Profit/(Loss) before exceptional items and tax (V-VI)</b>	<b>(0.417)</b>	<b>0.426</b>	<b>0.359</b>	<b>(1.296)</b>	<b>(1.742)</b>	<b>(6.802)</b>
VIII	(i) Exceptional items	-	-	-	(0.100)	(0.035)	(0.035)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	<b>Profit/(Loss) before tax (VII+VIII)</b>	<b>(0.417)</b>	<b>0.426</b>	<b>0.359</b>	<b>(1.396)</b>	<b>(1.777)</b>	<b>(6.836)</b>
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	(12.744)
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>(0.417)</b>	<b>0.426</b>	<b>0.359</b>	<b>(1.396)</b>	<b>(1.777)</b>	<b>(19.580)</b>
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	<b>Profit/(Loss) from Discontinued operations (After Tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>(0.417)</b>	<b>0.426</b>	<b>0.359</b>	<b>(1.396)</b>	<b>(1.777)</b>	<b>(19.580)</b>
XVI	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	(0.219)	-	-	(0.657)	-
	(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	-	-	-	-	-	-
XVII	<b>Total comprehensive income for the period (XV+XVI) (Comprising profit/ (loss) and other comprehensive income for the period)</b>	<b>(0.417)</b>	<b>0.207</b>	<b>0.359</b>	<b>(1.396)</b>	<b>(2.434)</b>	<b>(19.580)</b>
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic						
	(2) Diluted	(0.008)	0.004	0.007	(0.028)	(0.049)	(0.392)
	Earnings per equity shares (for discontinued operation)						
XIX	(1) Basic						
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)	-	-	-	-	-	-
XX	<b>Earnings per equity shares (for discontinued and continuing operations)</b>						
	(1) Basic						
	(2) Diluted	(0.008)	0.004	0.007	(0.028)	(0.049)	(0.392)

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

For Raghunath International Ltd.



Auth. Signatory/Director

PART II							
S. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2018	31.12.2017	30.09.2018	31.12.2018	31.12.2017	31.03.2018
		(Un-Audited)			(Un-Audited)		(Audited)
A	<b>PARTICULARS OF SHAREHOLDINGS</b>						
1	<b>Public Share Holding</b>						
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	58.79	58.79	58.79	58.79	58.79
2	<b>Promoters and Promoters Group Shareholding**</b>						
	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	2060769	2060769	2060769	2060769	2060769	2060769
	- 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)	41.21	41.21	41.21	41.21	41.21	41.21

Particulars		Three Months ended as on 31.12.2018				
B	<b>INVESTOR COMPLAINTS</b>					
	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 :**

- The above Unaudited Standalone results for the quarter and nine month ended 31.12.2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February, 2019.
- Segment wise details of Revenue, Results, and Capital Employed are given in the Annexure.
- Previous year's figures have been regrouped/re-classified, wherever necessary.
- 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 unaudited Financial Results including figures for the Quarter and nine month ended as on 31.12.2018 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.
- 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 nine month ended December 31st, 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 Raghunath International Ltd.  
For Raghunath International Limited



Auth. Signatory/Director  
C.N. Choudhary  
Director  
DIN 00012883

Date: 14th February, 2019  
Place: Kanpur

# RAGHUNATH INTERNATIONAL LIMITED

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Website: raghunathintltd.in, E-mail: rgc.secretarial@rediffmail.com

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 31.12.2018 (Unaudited)	Three Months ended 31.12.2017 (Unaudited)	Three Months ended 30.09.2018 (Unaudited)	Nine Months ended 31.12.2018 (Unaudited)	Nine Months ended 31.12.2017 (Unaudited)	Accounting Year ended 31.03.2018 (Audited)
1	<b>Segment Revenue</b>						
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	12.347	9.672	10.389	32.733	28.934	38.837
	<b>Total</b>	12.347	9.672	10.389	32.733	28.934	38.837
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	12.347	9.672	10.389	32.733	28.934	38.837
2	<b>Segment Results</b>	-	-	-	-	-	-
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	32.733	9.672	(9.997)	32.733	28.934	38.837
	<b>Total</b>	32.733	9.672	10.389	32.733	28.934	38.837
	Interest	(0.007)	(0.015)	-	(0.007)	(0.015)	-
	Exceptional Items/Extraordinary Item	-	(0.035)	(0.100)	(0.100)	(0.035)	-
	Other un-allocable Expenditure	(12.756)	(9.244)	(9.930)	(34.022)	(30.662)	(45.673)
	<i>(Net off un-allocable Expenses)</i>	-	-	-	-	-	-
	<b>Total Profit before Tax</b>	19.970	0.426	0.359	(1.396)	(1.777)	(6.836)
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>	-	-	-	-	-	-
	a Pan Masala	371.920	371.821	371.928	371.920	371.821	371.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	252.619	254.513	251.760	252.619	254.513	251.435
	d. Other un-allocable Capital Employed	100.740	95.620	102.007	100.740	95.620	103.418
	<b>Total</b>	725.278	721.954	725.695	725.278	721.528	726.674

**Notes:**

- 1 Segments have been identified in accordance with the Accounting Standard (AS-17), 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 February, 2019  
Place: Kanpur

For Raghunath International Ltd.  
G.N. Choudhary  
Auth. Signatory/Director  
Director  
DIN: 00012883

**Limited Review Report**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Standalone financial results") of Raghunath International 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 Indian 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 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.

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For Saria Gupta & Co.

**CHARTERED ACCOUNTANTS**  
Firm Registration No.:- 003168N



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

  
(CA Sumit Gupta)  
Partner  
M.No. 513321

Scrip Code	526813		
Name of the Company	Raghunath International 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	02	2019
Date on which prior intimation of the meeting for considering financial results was informed to 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	Consolidated		
Whether results are audited or unaudited	Unaudited		
Segment Reporting	Multi Segment		
Description of single segment			

For Raghunath International Ltd.

  
Auth. Signatory/Director

# RAGHUNATH INTERNATIONAL LIMITED

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Website: www.raghunathintltd.com E-mail: rgc.secretarial@rediffmail.com

PART I

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2018	31.12.2017	30.09.2018	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)			(Unaudited)		(Audited)
I	Revenue from Operation	-	-	-	-	-	-
II	Other Income	19.736	9.118	9.414	40.122	28.936	38.876
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)	19.736	9.118	9.414	40.122	28.936	38.876
VI	Expenses						
	Cost of material consumed	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	-	-	-	-
	Employee benefits expense	5.743	5.743	5.743	17.085	16.581	25.602
	Finance Costs	0.001	0.001	0.000	0.007	0.015	0.026
	Depreciation and amortisation expenses	0.134	0.134	0.134	0.402	0.402	0.536
	Impairment losses	-	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-	-
	Other Expenses	14.274	2.813	3.178	23.924	13.680	19.513
	Total expenses (VI)	20.153	8.692	9.055	41.418	30.679	45.678
VII	Profit/(Loss) before exceptional items and tax (V-VI)	-0.417	0.426	0.359	(1.296)	(1.742)	(6.802)
VIII	(i) Exceptional items	-	-	-	(0.100)	(0.035)	(0.035)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	(0.417)	0.426	0.359	(1.396)	(1.777)	(6.836)
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	(12.744)
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(0.417)	0.426	0.359	(1.396)	(1.777)	(19.580)
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-	-
	Share in net Profit/Loss of associates	27.656	(0.371)	8.768	36.117	(2.639)	(8.516)
XV	Profit/(Loss) for the period (XI+XIV)	27.240	0.056	9.127	34.721	(4.416)	(28.096)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	(0.219)	-	-	(0.657)	-
	(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	-	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	27.240	(0.163)	9.127	34.721	(5.073)	(28.096)
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	0.545	(0.003)	0.183	0.694	(0.101)	(0.562)
	(2) Diluted	-	-	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	(as per balance sheet)						
XX	Earnings per equity shares (for discontinued and continuing operations)						
	(1) Basic	0.545	(0.003)	0.183	0.694	(0.101)	(0.562)
	(2) Diluted	-	-	-	-	-	-

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

For Raghunath International Ltd.

  
 Auth. Signatory/Director



## PART II

S. No.	Particulars	Three Month Ended			Nine Month Ended		Financial Year Ended
		31.12.2018	31.12.2017	30.09.2018	31.12.2018	31.12.2017	31.03.2018
		(Un-Audited)			(Un-Audited)		(Audited)
<b>A PARTICULARS OF SHAREHOLDINGS</b>							
1	Public Share Holding						
	- Nos. of Equity Shares	2939431	2939431	2939431	2939431	2939431	2939431
	- Percentage of Shareholding	58.79	58.79	58.79	58.79	58.79	58.79
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	2060769	2060769	2060769	2060769	2060769	2060769
	- 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)	41.21	41.21	41.21	41.21	41.21	41.21
Particulars		Three Months ended as on 31.12.2018					
<b>B INVESTOR COMPLAINTS</b>							
	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 :

- The above Unaudited Consolidated results for the quarter and nine month ended 31.12.2018 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February, 2019.
- Segment wise details of Revenue, Results, and Capital Employed are given in the Annexure.
- Previous year's figures have been regrouped/re-classified, wherever necessary.
- 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 unaudited Financial Results including figures for the Quarter and nine month ended as on 31.12.2018 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.
- 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 nine month ended December 31st, 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 February, 2019  
Place: Kanpur

For Raghunath International Ltd.  
For Raghunath International Limited  
  
G. N. Choudhary  
Auth. Signatory/Director  
Director  
DIN 00012883

# RAGHUNATH INTERNATIONAL LIMITED

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Website: raghunathintlimited.in, E-mail: rgc.secretarial@rediffmail.com

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

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 31.12.2018 (Unaudited)	Three Months ended 31.12.2017 (Unaudited)	Three Months ended 30.09.2018 (Unaudited)	Nine Months ended 31.12.2018 (Unaudited)	Nine Months ended 31.12.2017 (Unaudited)	Accounting Year ended 31.03.2018 (Audited)
1	<b>Segment Revenue</b>						
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	12.35	9.672	10.389	32.733	28.934	38.837
	<b>Total</b>	12.347	9.672	10.389	32.733	28.934	38.837
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	12.347	9.672	10.389	32.733	28.934	38.837
2	<b>Segment Results</b>						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	32.733	9.672	(9.997)	32.733	28.934	38.837
	<b>Total</b>	32.733	9.672	10.389	32.733	28.934	38.837
	Interest	(0.007)	(0.015)	-	(0.007)	(0.015)	-
	Exceptional Items/Extraordinary Item	-	(0.035)	(0.100)	(0.100)	(0.035)	-
	Other un-allocable Expenditure (Net off un-allocable Expenses)	(12.756)	(9.244)	(9.930)	(34.022)	(30.662)	(45.673)
	<b>Total Profit before Tax</b>	19.970	0.426	0.359	(1.396)	(1.777)	(6.836)
	<b>Add: (Profit/Loss of associates)</b>	28.636	(0.371)	8.768	36.117	(2.639)	(8.516)
	<b>Total Consolidated Profit before Tax</b>	48.606	0.055	9.127	34.721	4.416	15.352
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
	a Pan Masala	371.920	371.821	371.928	371.920	371.821	371.821
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	252.619	254.513	251.760	252.619	254.513	251.435
	d. Other un-allocable Capital Employed	340.960	305.600	314.571	340.960	305.600	307.521
	<b>Total</b>	965.498	931.934	938.259	965.498	931.934	930.777

**Notes:**

- 1 Segments have been identified in accordance with the Accounting Standard (AS-17), 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 Raghunath International Ltd  
For Raghunath International Limited

Date: 14th February, 2019  
Place: Kanpur

G.N Choudhary  
Auth. Signatory/Director  
DIN: 00012883

**Limited Review Report**

We have reviewed the accompanying statement of unaudited Consolidated financial results ("the Consolidated financial results") of Raghunath International 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 Indian 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



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

  
(CA Sumit Gupta)  
Partner  
M.No. 513321