

Raghunath International Limited

Registered Office: 8/226, Second Floor, SGM Plaza Arya Nagar Kanpur, Uttar Pradesh 208002

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,

Date: 02nd February, 2023

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

Scrip Code: 526813

Sub: Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended 31st December, 2022.

Dear Sir,

Pursuant to Regulation 30 and 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 quarter ended 31st December, 2022, duly reviewed and recommended by the Audit Committee, at its meeting held on 02nd February, 2023.

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 quarter ended 31st December, 2022, as required under Regulation of the Listing Regulations.

This is to inform you that the Board Meeting started at 03:00 P.M and concluded at 04:50 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

For Raghunath International Limited

For Raghunath International Ltd.


Auth. Signatory/Directo

(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	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	2	02	2023
Start time of board meeting	3	00	P.M.
End time of board meeting	4	50	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23	01	2023
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/Directo

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002
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 AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	Ended
		(Unaudited)			(Unaudited)		31.03.2022
						(Audited)	
I	Revenue from Operation	69.820	16.000	-	69.820	148.630	148.630
II	Other Income	14.279	19.479	16.709	47.364	51.235	62.275
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)	84.099	35.479	16.709	117.184	199.865	210.905
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	7.083	1.805	-	7.083	17.335	17.335
	Employee benefits expense	6.541	5.743	6.808	19.092	17.228	23.992
	Finance Costs	-	-	0.001	0.001	0.002	0.002
	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	3.305	2.876	2.687	16.814	15.887	25.285
	Total expenses (VI)	17.064	10.558	9.630	43.393	50.854	67.150
VII	Profit/(Loss) before exceptional items and tax (V-VI)	67.035	24.921	7.079	73.791	149.011	143.755
VIII	(i) Exceptional items	-	-	-	-	(0.146)	(0.146)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	67.035	24.921	7.079	73.791	148.865	143.609
X	Tax expense:						
	(1) Current tax	(16.761)	(5.970)	(6.351)	(23.166)	(38.832)	(38.446)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	50.274	18.951	0.728	50.625	110.033	105.163
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)	50.274	18.951	0.728	50.625	110.033	105.163
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	-	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	50.274	18.951	0.728	50.625	110.033	105.163
	Earnings per equity shares (for continuing operation)						
XVIII	(1) Basic	1.005	0.379	0.015	1.012	2.201	2.103
	(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	1.005	0.379	0.015	1.012	2.201	2.103
	(2) Diluted	-	-	-	-	-	-

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

For Raghunath International Ltd.

Auth. Signatory/Directo

PART II							
S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year Ended
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Un-Audited)			(Un-Audited)		(Audited)
A	PARTICULARS OF SHAREHOLDINGS						
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 31.12.2022				
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 :
- The above Unaudited Standalone results for the quarter and Nine Months ended 31.12.2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 02nd February, 2023.
 - 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 months ended as on 31.12.2022 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 Months ended December 31st, 2022 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 Limited
For Raghunath International Ltd.


G.N Choudhary
Director
Auth. Sign. No. 0071283 Director

Date: 02nd February, 2023
Place: Delhi

RAGHUNATH INTERNATIONAL LIMITED

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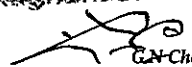
Segment Revenue, Results and Capital Employed Under Regulation 33 of LODR, 2015

(Rupees in Lakhs)

S. No	Particulars	Three Months ended 31.12.2022 (Unaudited)	Three Months ended 31.12.2021 (Unaudited)	Three Months ended 30.09.2022 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
1	Segment Revenue						
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	77.444	26.729	10.470	98.293	182.708	193.714
	d. Other unallocable Income	6.654	8.751	6.239	18.890	17.157	17.191
	Total	84.098	35.480	16.709	117.183	199.865	210.905
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	84.098	35.480	16.709	117.183	199.865	210.905
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a. Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	70.362	24.926	10.470	91.211	165.374	176.379
	d. Other unallocable Income	(3.327)	(0.003)	(3.390)	(17.419)	(16.361)	(32.622)
	Total	67.035	24.923	7.080	73.792	149.013	143.757
	Interset	-	(0.001)	(0.001)	(0.001)	(0.002)	(0.002)
	Exceptional Items/Extraordinary Item	-	(0.001)	-	-	(0.146)	(0.146)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	67.035	24.921	7.0790	73.791	148.865	143.609
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a. Pan Masala	405.877	374.071	406.082	405.877	374.071	412.026
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	164.112	216.892	158.869	164.112	216.892	174.332
	d. Other un-allocable Capital Employed	447.467	380.738	402.231	447.467	380.738	380.473
	Total	1,017.456	971.701	967.182	1017.456	971.701	966.831

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 Limited
For  G.N. Choudhary

Auth. Signatory/Director
DIN: 00012883

Date: 02nd February, 2023

Place: Delhi

Kumar Piyush & Co.

CHARTERED ACCOUNTANTS

Limited Review Report on Quarterly Financial Results and year to date results of Unaudited Standalone Financial Results of the Raghunath International Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Raghunath International Limited

We have reviewed the accompanying statement of unaudited financial results of RAGHUNATH INTERNATIONAL LIMITED for the period ended 31st December, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

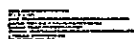
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Nine months unaudited Standalone Balance sheet as at 31st December, 2022 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable

For Kumar Piyush & Co.
(Chartered Accountants)
(Firm Registration No. 005120N)

VIRENDRA KUMAR
GOEL



(Virendra Kumar Goel)

Partner

Membership Number: 083705

UDIN: 23083705BGYYUI2123

Place: Delhi

Date: 02/02/2023

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com

Scrip Code	526813		
Name of the Company	Raghunath International Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2022
Date of end of Financial year	31	03	2023
Date of board meeting when results were approved	2	02	2023
Start time of board meeting	3	00	P.M.
End time of board meeting	4	50	P.M.
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23	01	2023
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/Directo

RAGHUNATH INTERNATIONAL LIMITED

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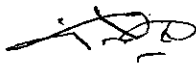
PART I

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rupees in Lakhs)

S. No.	Particulars	Three Month Ended			Nine Month ended		Financial Year
		31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	Ended
		(Unaudited)			(Unaudited)		31.03.2022
I	Revenue from Operation	69.820	16.000	-	69.820	148.630	148.630
II	Other Income	14.279	19.479	16.709	47.364	51.235	62.275
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)	84.099	35.479	16.709	117.184	199.865	210.905
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	7.083	1.805	-	7.083	17.335	17.335
	Employee benefits expense	6.541	5.743	6.808	19.092	17.228	23.992
	Finance Costs	0.000	-	0.001	0.001	0.002	0.002
	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	3.305	2.876	2.687	16.814	15.887	25.285
	Total expenses (VI)	17.064	10.558	9.630	43.393	50.854	67.150
VII	Profit/(Loss) before exceptional items and tax (V-VI)	67.035	24.921	7.079	73.791	149.011	143.755
VIII	(i) Exceptional items	-	-	-	-	(0.146)	(0.146)
	(ii) Prior Period Items before Tax	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VII+VIII)	67.035	24.921	7.079	73.791	148.865	143.609
X	Tax expense:						
	(1) Current tax	(16.761)	(5.970)	(6.351)	(23.166)	(38.832)	(38.446)
	(2) Deferred Tax	-	-	-	-	-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	50.274	18.951	0.728	50.625	110.033	105.163
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	2.785	1.562	2.460	7.043	4.437	18.758
XV	Profit/(Loss) for the period (XI+XIV)	53.059	20.513	3.188	57.668	114.470	123.921
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	-	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI) (Comprising profit/loss) and other comprehensive income for the period	53.059	20.513	3.188	57.668	114.470	123.921
XVIII	Earnings per equity shares (for continuing operation)						
	(1) Basic	1.061	0.410	0.064	1.153	2.289	2.478
	(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	1.061	0.410	0.064	1.153	2.289	2.478
	(2) Diluted	-	-	-	-	-	-

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


For Raghunath International Ltd.

Auth. Signatory/Director

PART II		Three Month Ended			Nine Month ended		Financial Year Ended
S. No.	Particulars	31.12.2022	31.12.2021	30.09.2022	31.12.2022	31.12.2021	31.03.2022
		(Un-Audited)			(Un-Audited)		(Audited)
A PARTICULARS OF SHAREHOLDINGS							
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 31.12.2022	
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:
- The above Unaudited Consolidated results for the quarter and Nine Months ended 31.12.2022 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 02nd February, 2023.
 - 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 months ended as on 31.12.2022 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 Months ended December 31st, 2022 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 Limited

Date: 02nd February, 2023
Place: Delhi

Auth. Sign. G.N. Ghoshal
Director
DIN 00012883

RAGHUNATH INTERNATIONAL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

CIN No.: L52312UP1994PLC022559, Tel. No.: 011-23852583, Fax No.: 011-23852666

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 31.12.2022 (Unaudited)	Three Months ended 31.12.2021 (Unaudited)	Three Months ended 30.09.2022 (Unaudited)	Nine Months ended 31.12.2022 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Accounting Year ended 31.03.2022 (Audited)
1	Segment Revenue						
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	77.444	26.729	10.470	98.293	182.708	193.714
	d. Other unallocable Income	6.654	8.751	6.239	18.890	17.157	17.191
	Total	84.098	35.48	16.709	117.183	199.865	210.905
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	84.098	35.48	16.709	117.183	199.865	210.905
2	Segment Results						
	Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-	-
	a Pan Masala	-	-	-	-	-	-
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	70.362	24.926	10.470	91.211	165.374	176.379
	d. Other unallocable Income	(3.327)	(0.003)	(3.390)	(17.419)	(16.361)	(32.622)
	Total	67.035	24.923	7.080	73.792	149.013	143.757
	Inter-set	-	(0.001)	(0.001)	(0.001)	(0.002)	(0.002)
	Exceptional Items/Extraordinary Item	-	(0.001)	-	-	(0.146)	(0.146)
	Other un-allocable Expenditure (Net off un-allocable Expenses)	-	-	-	-	-	-
	Total Profit before Tax	67.035	24.921	7.0790	73.791	148.865	143.609
	Add: (Profit/Loss of Associates)	2.785	1.562	2.460	7.043	4.437	18.758
	Total Consolidated Profit before Tax	69.820	26.483	9.539	80.834	153.302	162.367
3	Capital Employed (Segment Assets - Segment Liabilities)						
	a Pan Masala	405.877	374.071	406.082	405.877	374.071	412.026
	b. Trading / Agency Business	-	-	-	-	-	-
	c. Real Estate Development	164.112	216.892	158.869	164.112	216.892	174.332
	d. Other un-allocable Capital Employed	843.578	755.485	402.231	843.578	755.485	769.542
	Total	1,413.567	1,346.448	967.182	1,413.567	1,346.448	1,355.900

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: 02nd February, 2023
Place: Delhi

For Raghunath International Limited
G.N Choudhary
Director
Auth. Sign: 00012883

Kumar Piyush & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and year to date results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS
RAGHUNATH INTERNATIONAL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Financial Results of RAGHUNATH INTERNATIONAL LIMITED ("the Parent") and its associates (the Parent and its associates together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 31st December 2022 and the year to date results for the period from 01/04/2022 to 31/12/2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34/ AS 25"), mandated under Section 133 of the Companies Act, 2013, read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the results of the followings entities:

Name of the Entity	Relationship
Raghunath Builders Private Limited	Associate

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com

Kumar Piyush & Co.

CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not audit the financial statements of one (1) associate included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated Interim Financial Results reflect net profit of Rs. 7,04,269.50 as on 31st December 2022. These financial results have been furnished to us by the management and our opinion on the Consolidated Unaudited Interim Financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates are based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results includes the financial results of 1(One) Associate which have not been reviewed by the auditors, whose financial results reflect total assets of Rs.18,18,15,220.59 as at 31st December 2022; as well as total revenue of Rs. 14,54,646.00 for the quarter ended 31st December 2022 and Rs. 46,93,049.00 for the period ended 31st December 2022 (year to date). These interim financial statements and other financial information have not been audited by the auditors, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on such report provided to us.

As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than Subsidiary, Associates and Joint Ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive income. However, the Company has recognized the Non-current investments in equity shares (including subsidiary, associates and joint ventures) at cost as appearing in the Quarterly and Nine months unaudited Consolidated Balance sheet as at 31st December 2022 which constitutes a departure from the AS-109 "Financial Instruments. Therefore, Impact of Financial on account of the difference between the fair value and the cost of "Non-current Investments" "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable."

For Kumar Piyush & Co.
(Chartered Accountants)
(Firm Registration No. 005120N)

VIRENDRA
KUMAR GOEL

(Virendra Kumar Goel)

Partner Signature

Membership Number: 083705

UDIN: 23083705BGYYUJ5304

Place: Delhi

Date: 02/02/2023

C-5, Lajpat Nagar-III, New Delhi-110 024

Tel.: 29830208, 29830220, 9312940592, E-mail: virendradel@gmail.com