

# RAGHUNATH PRASAD PHOOLCHAND LTD

CIN: L27109WB1966PLC026970

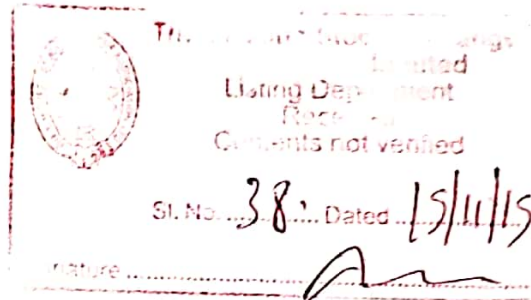
135 CANNING STREET, KOLKATA - 700 001

Telephone: 033-46001479

Email: rppltd@rediffmail.com

Date: 11<sup>th</sup> November, 2019

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata-700001



Dear Sir/ Madam,

## Sub: Outcome of the Board Meeting

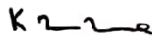
Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on Monday, November 11<sup>th</sup>, 2019, which commenced at 11:00 A.M. and concluded at 12:00 P.M., inter alia, considered and approved the Un-Audited Financial Results for the Quarter ended September 30<sup>th</sup>, 2019 of the Company as per Indian Accounting Standards (IndAs) along with Auditors Report pursuant to the Regulation 33 of the Listing Regulations which is enclosed herewith as Annexure-A.

We would like to state that the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the said Financial Results of the Company.

Please take the above on record and acknowledge the receipt of the documents.

Thanking you.

Yours sincerely,  
For Raghunath Prasad Phoolchand Limited



Authorised Signatory

Encl: As Above



Date: 11<sup>th</sup> November, 2019



**L. K. Bohania & Co.**  
**Chartered Accountants**

41, Netaji Subhash Road,  
4th Floor, Room No. - 404  
Kolkata-700 001.  
Off. - 2230 9902, 2231 1686  
Fax - 033-2210 2438  
Email : bohania2010@gmail.com

**Limited Review Report on unaudited Quarterly and Six Months ended Financial Results of Raghunath Prasad Phoolchand Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
Raghunath Prasad Phoolchand Limited  
CIN: L27109WB1966PLC026970  
135, Canning Street  
Kolkata – 700 001

1. We have reviewed the accompanying Statement of unaudited standalone Financial Results of Raghunath Prasad Phoolchand Limited ("the company") for the Quarter and Six months ended 30<sup>th</sup> September, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standard 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For L.K. BOHANIA & CO.  
Chartered Accountants  
Firm Registration No.317136E

(Vikash Mohata)  
Partner

Membership No – 304011

Place: Kolkata.

Date: November 11, 2019.

UDIN :- 19304011A A A F I 7585



# RAGHUNATH PRASAD PHOOLCHAND LIMITED

CIN : L27109WB1966PLC026970

Regd. Office : 135, Canning Street, Kolkata-700001.

E-mail: rppltd@rediffmail.com ; Website : www.rpplimited.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2019

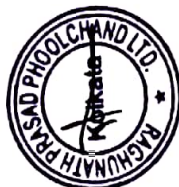
		(Rupees in thousand)					
PART I	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		(Unaudited)			Unaudited		(Audited)
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
	<b>Total Income (1+2)</b>	-	-	-	-	-	-
3	<b>Expenses</b>						
	(a) Cost of materials consumed (Note 6)	-	-	-	-	-	-
	(b) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	-	-	-	-	-	13.00
	(c) Employee Benefits Expense	39.00	39.00	-	78.00	-	-
	(d) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation expenses	-	-	-	-	-	166.36
	(f) Other Expenses	26.77	27.08	10.41	53.85	37.20	179.36
	<b>Total Expenses</b>	<b>65.77</b>	<b>66.08</b>	<b>10.41</b>	<b>131.85</b>	<b>37.20</b>	<b>(179.36)</b>
4	<b>Profit/(Loss) before Exceptional Items</b>	<b>(65.77)</b>	<b>(66.08)</b>	<b>(10.41)</b>	<b>(131.85)</b>	<b>(37.20)</b>	<b>-</b>
5	Exceptional items	-	-	-	-	-	(179.36)
6	<b>Profit/(Loss) before tax (4-5)</b>	<b>(65.77)</b>	<b>(66.08)</b>	<b>(10.41)</b>	<b>(131.85)</b>	<b>(37.20)</b>	<b>(179.36)</b>
7	<b>Tax Expenses</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax Charge/(Credit)	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(179.36)</b>
8	<b>Net Profit/(Loss) after tax (6-7)</b>	<b>(65.77)</b>	<b>(66.08)</b>	<b>(10.41)</b>	<b>(131.85)</b>	<b>(37.20)</b>	<b>(179.36)</b>
9	<b>Other Comprehensive Income/(Loss) (net of tax)</b>						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	- Income Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	- Income Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income/(Loss) for the period (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(179.36)</b>
10	<b>Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the</b>	<b>(65.77)</b>	<b>(66.08)</b>	<b>(10.41)</b>	<b>(131.85)</b>	<b>(37.20)</b>	<b>(179.36)</b>
11	Paid up Equity Share Capital (Face Value of the Share Rs.10/- each)	249.50	249.50	249.50	249.50	249.50	249.50
12	Other Equity						(5,747.05)
13	<b>Earnings Per Share</b> (of Rs.10/- each)						
	(a) Basic	(0.26)	(0.26)	(0.04)	(0.53)	(0.15)	(0.72)
	(b) Diluted	(0.26)	(0.26)	(0.04)	(0.53)	(0.15)	(0.72)



# Statement of Assets and Liabilities

(Rupees in thousand)

Particulars	As at Current half year ended 30/09/2019	As at Previous Year ended 31/03/2019
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	-	-
Capital Work-in-Progress	-	-
<b>Financial Assets</b>		
Trade Receivables	1.95	1.95
Investments	-	-
Loans & Advances	60.11	60.11
Other Financial Assets	1.00	1.00
Deferred Tax Assets (Net)	-	-
Other Non-Current Tax Assets	-	-
<b>Sub Total - Non-Current Assets</b>	<b>63.06</b>	<b>63.06</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	10,012.00	10,012.00
Trade Receivables	-	-
Cash and Cash Equivalents	30.27	31.72
Bank Balances other than above	-	-
Loans & Advances	-	-
Other Financial Assets	-	-
Other Current Assets	10,042.27	10,043.72
<b>Sub Total - Current Assets</b>	<b>10,105.33</b>	<b>10,106.78</b>
<b>TOTAL - ASSETS</b>	<b>10,105.33</b>	<b>10,106.78</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,495.00	2,495.00
Preference Share Capital	13,000.00	13,000.00
<b>Other Equity</b>		
Reserves and Surplus	(6,058.26)	(5,926.41)
Other Reserves	-	-
<b>Sub Total - Equity</b>	<b>9,436.74</b>	<b>9,568.59</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Provisions (Net of Income Tax)	-	-
<b>Sub Total - Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	445.33	320.33
Trade Payables	164.16	164.16
Other Financial Liabilities	-	-
Other Current Liabilities	59.10	53.70
Employee Benefit Obligations	-	-
Provisions (Net)	-	-
<b>Sub Total - Current Liabilities</b>	<b>668.59</b>	<b>538.19</b>
<b>TOTAL - LIABILITIES</b>	<b>668.59</b>	<b>538.19</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>10,105.33</b>	<b>10,106.78</b>



... unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at a meeting held on 11th November, 2019. The Limited Review for the quarter ended 30th September, 2019 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

Ind AS 115, Revenue from Contracts with Customers, mandatory for reporting period beginning on or after 1st April 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earnings as at 1st April 2018. Also, the application of Ind AS 115 did not have any significant impact on the results for the period.

3 As the ultimate income tax liability will depend on results for the year ending 31st March, 2020, the provision for tax (current and deferred) will be made at the time of year end audit.

4 The Company operates in only one business segment i.e. Trading Business

5 The Company does not have any subsidiary company.

6 Previous periods figures have been regrouped so as to conform to those of the current period.

FOR AND ON BEHALF OF THE BOARD

Date : 11th November, 2019  
Place : Kolkata.

  
KESHAV JHUNJHUNWALA  
DIRECTOR  
DIN - 00314817

