



L. K. Bohania & Co.
Chartered Accountants

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Limited Review Report on quarterly unaudited Financial Results of Raghunath Prasad Phoolchand Limited for the 2nd Quarter and Six Months ended 30th September 2022 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 Financial Results of **Raghunath Prasad Phoolchand Limited** ("the company") for the 2nd Quarter and Six months ended 30th September, 2022 ("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: 11th day of November, 2022

UDIN :- 22304011BCUKAG5123.....

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER, 2022

PART I		Rupees in thousand					
PARTICULARS		Quarter Ended			Six Month Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
	Total Income (1+2)	-	-	-	-	-	-
3	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, Stock-in-trade and Work-in-progress	-	-	-	-	-	-
	(d) Employee Benefits Expense	42.00	42.00	42.00	84.00	84.00	168.00
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation expenses	-	-	-	-	-	-
	(g) Other Expenses	31.95	43.80	69.55	75.75	78.56	151.32
	Total Expenses	73.95	85.80	111.55	159.75	162.56	319.32
4	Profit/(Loss) before Exceptional Items and tax (1+2-3)	(73.95)	(85.80)	(111.55)	(159.75)	(162.56)	(319.32)
5	Exceptional items	-	-	-	-	-	-
6	Profit/(Loss) before tax (4-5)	(73.95)	(85.80)	(111.55)	(159.75)	(162.56)	(319.32)
7	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) MAT Credit	-	-	-	-	-	-
	(c) Deferred Tax Assets	-	-	-	-	-	-
	(d) Income Tax for earlier years	-	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-	-
8	Net Profit/(Loss) after tax (6-7)	(73.95)	(85.80)	(111.55)	(159.75)	(162.56)	(319.32)
9	Other Comprehensive Income/(Loss)(net of tax)						
	(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	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) for the period (net of tax)	-	-	-	-	-	-
10	Total Comprehensive Income/(Loss) for the period (comprising Profit / (Loss) and other comprehensive income for the period) (8+9)	(73.95)	(85.80)	(111.55)	(159.75)	(162.56)	(319.32)
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	-	-	-	-	-	(6,932.91)
13	Earnings Per Share (Weighted) (of Rs.10/- each)						
	(a) Basic	(0.30)	(0.34)	(0.45)	(0.64)	(0.65)	(1.28)
	(b) Diluted	(0.30)	(0.34)	(0.45)	(0.64)	(0.65)	(1.28)

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Note : 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November, 2022. The Limited Review for the quarter ended 30th September, 2022 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

2 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 The Company operates mainly in one business segment viz. Trading Business

4 With a view to conserve resources, your directors do not recommend any dividend for the reported financial year.

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

Date : 11th November, 2022
Place : Kolkata.



FOR AND ON BEHALF OF THE BOARD

V K Jhunjhunwala

VINOD KUMAR JHUNJHUNWALA
MANAGING DIRECTOR
DIN - 00238552



RAGHUNATH PRASAD PHOOLCHAND LIMITED

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Statement of Assets and Liabilities

		(Rs. in thousand)	
Particulars		As at 30/09/2022	As at 31/03/2022
		Unaudited	Audited
A ASSETS			
(1) Non-Current Assets			
Property, Plant and Equipment		-	-
Capital Work-in-Progress		-	-
Goodwill		-	-
Other Intangible Assets		-	-
<u>Financial Assets</u>			
Trade Receivables		1.95	1.95
Loans & Advances		61.11	61.11
Other Financial Assets		-	-
Other Non-Current Assets		-	-
Sub Total - Non-Current Assets		63.06	63.06
(2) Current Assets			
Inventories		-	-
Biological Assets		-	-
<u>Financial Assets</u>			
Investments		10,012.00	10,012.00
Trade Receivables		-	-
Cash and Cash Equivalents		25.62	40.37
Bank Balances other than above		-	-
Loans & Advances		-	-
Other Financial Assets		-	-
Current Tax Assets (Net)		-	-
Other Current Assets		-	-
Sub Total - Current Assets		10,037.62	10,052.37
TOTAL - ASSETS		10,100.68	10,115.43
B EQUITY AND LIABILITIES			
(1) Equity			
Equity Share Capital		2,495.00	2,495.00
Preference Share Capital		13,000.00	13,000.00
<u>Other Equity</u>			
Reserves and Surplus		(7,092.66)	(6,932.91)
Other Reserves		-	-
Sub Total - Equity		8,402.34	8,562.09
(2) Liabilities			
Non-Current Liabilities			
<u>Financial Liabilities</u>			
Borrowings		-	-
Trade Payables		164.16	164.16
Other Financial Liabilities		22.68	22.68
Employee Benefit Obligations		-	-
Deferred Tax Liabilities (Net)		-	-
Other Non-Current Liabilities		-	-
Sub Total - Non-Current Liabilities		186.84	186.84
Current Liabilities			
<u>Financial Liabilities</u>			
Borrowings		1,511.50	1,336.50
Trade Payables		-	-
Other Financial Liabilities		-	30.00
Other Current Liabilities		-	-
Employee Benefit Obligations		-	-
Current Tax Liabilities (Net)		-	-
Provisions		-	-
Sub Total - Current Liabilities		1,511.50	1,366.50
TOTAL - LIABILITIES		1,698.34	1,553.34
TOTAL - EQUITY AND LIABILITIES		10,100.68	10,115.43



FOR AND ON BEHALF OF THE BOARD

VINOD KUMAR JHUNJHUNWALA

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CASH FLOW STATEMENT AS ON 30.09.2022

	Rs. in thousand As at 30/09/2022 Unaudited	Rs. in thousand As at 31/03/2022 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax	(159.74)	(319.32)
Operating Profit before working capital changes	(159.74)	(319.32)
Adjustments for :		
Increase/(Decrease) In Other Financial Liabilities	(30.00)	-
Cash generated from operations	(189.74)	(319.32)
Direct Tax (paid) / Refund (Net)	-	-
Net Cash from operating activities	(A) (189.74)	(319.32)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Increase/(Decrease) In Current Investments	-	-
Net Cash used in investing activities	(B) -	-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Borrowings	175.00	338.92
Proceeds/(Repayment) of Short Term Borrowings		
Net Cash used in Financing Activities	(C) 175.00	338.92
Net increase/(Decrease) in cash and cash equivalents (A+B+C)	(14.74)	19.60
Cash and cash equivalents at the beginning of the year	40.37	20.77
Cash and cash equivalents at the end of the year	25.63	40.37
Cash & Bank Balances at the end of the year	25.63	40.37

Note : 1. Figures shown in bracket shows cash outflow.

2. Previous year's Figures have been regrouped/rearranged wherever necessary.

This is the Cash Flow Statement referred to in our report of even date.

FOR AND ON BEHALF OF THE BOARD



VINOD KUMAR JHUNJHUNWALA
MANAGING DIRECTOR
DIN - 00238552

Date : 11th November, 2022
Place : Kolkata.

