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<u>Limited Review Report on quarterly unaudited Financial Results of Raghunath Prasad Phoolchand</u>
<u>Limited for the 1st Quarter and Three Months ended 30th June 2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</u>

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 1st Quarter and Three months ended 30th June, 2023 ("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

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SOHANIA CONTROL OF ACCOUNTS

(Vikash Mohata) Partner

Membership No - 304011

Place: Kolkata

Date: 31st day of July, 2023

UDIN: 23304011BG5YEJ6706

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 FIRST THREE MONTH ENDED 30TH JUNE, 2023

PAR			Lineto - Francis		Rupees in thousand
	PARTICULARS	Quarter Ended Year Ended 30-06-2023 31-03-2023 30-06-2022 31-03-2023			
		(Unaudited)	31-03-2023 (Audited)	(Unaudited)	31-03-2023 (Audited)
1	Revenue from Operations	-	-	-	-
2	Other Income	-	_	-	_
	Total Income (1+2)	-	-	-	-
3	Expenses				
	(a) Cost of materials consumed (Note 6)		_	_	_
	(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	168.00
	(e) Finance Costs	-	_	_	-
	(f) Depreciation and Amortisation expenses	_	_	_	_
	(g) Other Expenses	15.93	47.58	43.80	144.35
	Total Expenses	57.93	89.58	85.80	312.35
4	Profit/(Loss) before Exceptional Items and tax	01100	00100	33.00	0.12.00
	(1+2-3)	(57.93)	(89.58)	(85.80)	(312.35
5	Exceptional items	-	-	-	(0.12.00
6	Profit/(Loss) before tax (4-5)	(57.93)	(89.58)	(85.80)	(312.35
7	Tax Expenses	(07100)	(00.00)	(00.00)	(0.12.00
	(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)	(57.93)	(89.58)	(85.80)	(312.35
9	Other Comprehensive Income/(Loss)(net of tax)	. ,	(03.30)	(65.66)	(312.33
	(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			- 1	
		-	-	-	
	Total Other Comprehensive Income/(Loss) for			^	
10	the period (net of tax)	(57.02)	(00.50)	(05.00)	(242.25
10	Total Comprehensive Income/(Loss) for the	(57.93)	(89.58)	(85.80)	(312.35)
	period (comprising Profit / (Loss) and other	-			
4.4	comprehensive income for the preiod) (8+9)	0.40.50	0.40.50	0.40.50	0.10.50
11	Paid up Equity Share Capital	249.50	249.50	249.50	249.50
4.0	(Face Value of the Share Rs.10/- each)		1		
12		-	-	-	(7,245.26)
13	Earnings Per Share (Weighted)				
	(of Rs.10/- each)	,			
	(a) Basic	(0.23)	(0.36)	(0.34)	(1.25)
	(b) Diluted	(0.23)	(0.36)	(0.34)	(1.25)

- 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 31st July, 2023. The Limited Review for the quarter ended 30th June, 2023 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 divided for the reported financial year.
 - 5 Previous periods figures have been regrouped so as to conform to those of the current

Date: 31st July, 2023

Place: Kolkata.

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FOR AND ON BEHALF OF THE BOARD

VINOD KUMAR JHUNJHUNWALA MANAGING DIRECTOR

DIN - 00238552

