




**SUBRAMANIAM BENGALI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors**  
**RRIL Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of RRIL Limited. (the "Company") for the Quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place : Mumbai**  
**Date : 13<sup>th</sup> August, 2024**

For Subramaniam Bengali & Associates  
Chartered Accountants  
ICAI No. 127499W  
MUMBAI  
M. No. 043163  
  
CA - P. Subramaniam  
Partner  
Mem. No. 043163  
UDIN No.: 240431630KFA2F7735

RRIL Limited					
Unaudited Standalone Financial Results for the quarter ended June 30, 2024					
(Amount in Lakhs)					
Sr. No.	Particulars	Quarter Ended on			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	-	-	-	-
II	Other income	71.59	77.85	83.80	322.42
III	<b>Total Revenue (I+II)</b>	<b>71.59</b>	<b>77.85</b>	<b>83.80</b>	<b>322.42</b>
IV	Expenses				
	(a) Purchases of stock-in-trade	-	-	-	-
	(b) Cost of materials consumed	-	(0.99)	11.41	10.58
	(c) Change in Inventories of Finished goods, Stock-in -Trade & WIP	-	-	-	-
	(d) Employee benefits expense	20.72	27.48	23.08	116.77
	(e) Finance costs	0.05	0.07	0.29	0.72
	(f) Depreciation and amortisation expense	0.87	1.26	1.24	4.98
	(g) Other expenses (Incl. Selling & distribution Exp)	7.06	7.67	8.54	31.88
	<b>Total Expenses (IV)</b>	<b>28.69</b>	<b>35.49</b>	<b>44.55</b>	<b>164.93</b>
V	Profit/(Loss) before exceptional and extra ordinary items and tax (III-IV)	42.91	42.36	39.24	157.49
VI	Exceptional items	-	-	-	-
VII	<b>Profit/(Loss) before extra ordinary items and tax (V-VI)</b>	<b>42.91</b>	<b>42.36</b>	<b>39.24</b>	<b>157.49</b>
	Tax expense				
	- Current	-	10.67	9.28	39.64
	- Prior Year Tax	-	-	-	-
	- Deferred Tax	0.01	1.77	(2.47)	(0.85)
VIII	<b>Total Tax Expenses</b>	<b>0.01</b>	<b>12.44</b>	<b>6.81</b>	<b>38.79</b>
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>42.90</b>	<b>29.92</b>	<b>32.43</b>	<b>118.70</b>
X	Profit/(Loss) from discontinuing operations	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	Profit/(Loss) from discontinuing operations after tax (X-XI)	-	-	-	-
XIII	<b>Net Profit/(Loss) for the period (IX+XII)</b>	<b>42.90</b>	<b>29.92</b>	<b>32.43</b>	<b>118.70</b>
XIV	Other Comprehensive Income	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>42.90</b>	<b>29.92</b>	<b>32.43</b>	<b>118.70</b>
	Paid up Equity Share Capital	6,060.71	6,060.71	6,060.71	6,060.71
	Other Equity	-	-	-	1,713.36
XVI	Earnings per Equity share (Face Value of Rs. 5/- each) (for continuing operation)				
	(1) Basic	0.04	0.02	0.03	0.10
	(2) Diluted	0.04	0.02	0.03	0.10



Segment wise Revenue, results and Capital employed					(Amount in Lakhs)			
Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended			
		30.06.2024	31.03.2024	30.06.2023	31.03.2024			
		Unaudited	Audited	Unaudited	Audited			
1	<b>Segment Revenue</b>							
	a. Textile	-	-	-	-			
	b. Real Estate	-	-	-	-			
	c. Other Income	71.59	77.85	83.80	322.42			
	Total Income from Operations	71.59	77.85	83.80	322.42			
2	<b>Segment Result : Profit / (Loss) before Tax and Finance cost</b>							
	a. Textile	-	-	-	-			
	b. Real Estate	-	0.99	(11.41)	(10.58)			
	c. Other Income	71.59	77.85	83.80	322.42			
	<b>Total</b>	<b>71.59</b>	<b>78.84</b>	<b>72.39</b>	<b>311.84</b>			
	Less : Finance Cost	0.05	0.07	0.29	0.72			
	Less : Un-allocable Expenses	28.64	36.41	32.86	153.63			
	<b>Profit / (Loss) before Tax</b>	<b>42.91</b>	<b>42.36</b>	<b>39.24</b>	<b>157.49</b>			
3	<b>Segment Assets</b>							
	a. Textile	6,416.16	6,380.83	6,719.36	6,380.83			
	b. Real Estate	1,449.09	1,466.02	1,425.39	1,466.02			
	<b>Total</b>	<b>7,865.25</b>	<b>7,846.85</b>	<b>8,144.75</b>	<b>7,846.85</b>			
4	<b>Segment Liabilities</b>							
	a. Textile	9.37	11.79	19.39	11.79			
	b. Real Estate	38.91	61.00	437.57	61.00			
	<b>Total</b>	<b>48.28</b>	<b>72.79</b>	<b>456.96</b>	<b>72.79</b>			

**Notes :**

- The Unaudited standalone financial results of the Company for the quarter ended June 30, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- The Unaudited Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by Board of Directors at their meeting held on 13.08.2024. The Limited Review for the quarter ended on 30.06.2024 has been carried out by the Statutory Auditor, as required under regulation 33 of SEBI (LODR) Regulations 2015.
- During the quarter, Company operates in Textile and Real Estate Segment. Hence segmental reporting under IND AS 108- "Operating Segment" is given.
- Figures for the previous quarter and previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary.
- The results are available on BSE Website [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.rrillimited.com](http://www.rrillimited.com)

**For RRIL Limited**

  
Ratanchand D. Jain  
Chairman & Managing Director  
DIN: 01604521



**Mumbai, 13.08.2024**



**SUBRAMANIAM BENGALI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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

**Review Report to  
The Board of Directors  
RRIL Limited**

1. We have reviewed the accompanying Statement of Consolidated financial results of **RRIL Limited**. ("the Parent") and its subsidiary (**M/s. Raj Rajendra Industries limited**) for the Quarter ended on **June 30, 2024** (the statement), being submitted by the company pursuant to the requirement of the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
4. The statement includes the results of M/s. Raj Rajendra Industries limited.

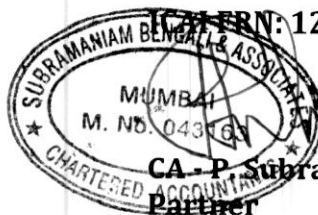


5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of subsidiary, whose unaudited interim financial results include total revenue of Rs. 1,621.24 Lacs and total net profit after tax of Rs. 42.17 Lacs and Total Comprehensive Income of Rs. 42.17 Lacs Quarter ended June 30, 2024 as considered in the statement which have been reviewed by its Independent Auditor.

Interim financial information of subsidiary has been reviewed by other auditor and whose results has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this, with respect to our reliance on the work and the reports of the other auditor and the financial results/financial information certified by the management.

**For Subramaniam Bengali & Associates  
Chartered Accountants**



**ICAI ERN: 127499W**

**CA - P. Subramaniam  
Partner**

**Place : Mumbai**

**Date : 13<sup>th</sup> August, 2024**

**Mem. No. 043163**

**UDIN No.: 24043163BkFA2G1533**




RRIL Limited					
Unaudited Consolidated Financial Results for the quarter ended June 30, 2024					
(Amount in Lakhs)					
Sr. No	Particulars	Quarter Ended on			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1,598.31	2,623.82	1,955.80	9,521.28
II	Other income	94.53	97.77	108.39	394.23
III	<b>Total Revenue (I+II)</b>	<b>1,692.84</b>	<b>2,721.59</b>	<b>2,064.19</b>	<b>9,915.51</b>
IV	Expenses				
	(a) Purchases of stock-in-trade	-	-	-	-
	(b) Cost of materials consumed	1,224.08	2,220.04	1,778.08	7,947.89
	(c) Change in Inventories of Finished goods, Stock-in -Trade & WIP	(40.44)	(52.21)	(175.26)	(58.93)
	(d) Manufacturing expenses	112.90	-	-	-
	(d) Employee benefits expense	167.65	198.07	151.24	742.32
	(e) Finance costs	12.65	(24.06)	44.62	106.50
	(f) Depreciation and amortisation expense	21.87	16.08	33.80	117.47
	(g) Other expenses (Incl. Selling & distribution Exp)	52.06	107.49	56.67	289.56
	<b>Total Expenses (IV)</b>	<b>1,550.75</b>	<b>2,465.41</b>	<b>1,889.14</b>	<b>9,144.81</b>
V	Profit/(Loss) before exceptional and extra ordinary items and tax (III-IV)	142.09	256.18	175.05	770.70
VI	Exceptional items	-	-	-	-
VII	<b>Profit/(Loss) before extra ordinary items and tax (V-VI)</b>	<b>142.09</b>	<b>256.18</b>	<b>175.05</b>	<b>770.70</b>
	Tax expense				
	- Current	24.95	67.15	43.46	196.64
	- Prior Year Tax	-	6.27	-	6.27
	- Deferred Tax	32.07	7.75	(14.50)	(8.72)
VIII	<b>Total Tax Expenses</b>	<b>57.02</b>	<b>81.17</b>	<b>28.96</b>	<b>194.19</b>
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>85.07</b>	<b>175.01</b>	<b>146.09</b>	<b>576.51</b>
X	Profit/(Loss) from discontinuing operations	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-
XII	Profit/(Loss) from discontinuing operations after tax (X-XI)	-	-	-	-
XIII	<b>Net Profit/(Loss) for the period (IX+XII)</b>	<b>85.07</b>	<b>175.01</b>	<b>146.09</b>	<b>576.51</b>
XIV	Other Comprehensive Income				
	a) (i) Items that will not be reclassified to Statement of Profit and Loss				
	- Remeasurement of defined benefit plans - gain/(loss)	-	2.56	-	2.56
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-
	b) (i) Items that will be reclassified to statement of Profit and Loss	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-
	<b>Total other comprehensive income for the year (x)</b>	<b>-</b>	<b>2.56</b>	<b>-</b>	<b>2.56</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>85.07</b>	<b>177.57</b>	<b>146.09</b>	<b>579.07</b>
	Paid up Equity Share Capital	6,060.71	6,060.71	6,060.71	6,060.71
	Other Equity	-	-	-	3,773.80
XVI	Earnings per Equity share (Face Value of Rs. 5/- each) (for continuing operation)				
	Basic & Diluted earning	0.07	0.15	0.12	0.48

Segment wise Revenue, results and Capital employed		(Amount in Lakhs)				
Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	
		Unaudited	Audited	Unaudited	Audited	
1	Segment Revenue					
	a. Textile	1,598.31	2,623.82	1,955.80	9,521.28	
	b. Real Estate	-	-	-	-	
	c. Other Income	94.53	97.77	108.39	394.23	
	Total Income from Operations	1,692.84	2,721.59	2,064.19	9,915.51	
2	Segment Result : Profit / (Loss) before Tax and Finance cost					
	a. Textile	301.78	455.00	364.38	1,642.90	
	b. Real Estate	-	0.99	(11.41)	(10.58)	
	c. Other Income	94.53	97.77	108.39	394.23	
	Total	396.31	553.76	461.36	2,026.55	
	Less : Finance Cost	12.65	(24.06)	44.62	106.50	
	Less : Un-allocable Expenses	241.57	321.64	241.70	1,149.35	
	Profit / (Loss) before Tax	142.09	256.18	175.04	770.70	
	3	Segment Assets				
		a. Textile	12,998.26	10,310.88	11,271.87	10,310.88
b. Real Estate		1,499.09	1,466.02	1,425.39	1,466.02	
		14,497.35	11,776.90	12,697.26	11,776.90	
4	Segment Liabilities					
	a. Textile	2,443.49	1,881.39	2,858.16	1,881.39	
	b. Real Estate	38.91	61.00	437.57	61.00	
	Total	2,482.40	1,942.39	3,295.73	1,942.39	

**Notes :**

- The Unaudited Consolidated financial results of the Company for the quarter ended June 30, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- The Unaudited Consolidated Financial Results have been reviewed and recommended by the Audit Committee and approved by Board of Directors at their meeting held on 13.08.2024. The Limited Review for the quarter ended on 30.06.2024 has been carried out by the Statutory Auditor, as required under regulation 33 of SEBI (LODR) Regulations, 2015
- During the quarter, Company operates in Textile and Real Estate Segment. Hence segmental reporting under IND AS 108- "Operating Segment" is given.
- Figures for the previous quarter and previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary.
- The results are available on BSE Website [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.rrillimited.com](http://www.rrillimited.com)

For RRIL Limited

  
Ratanchand D. Jain  
Chairman & Managing Director  
DIN: 01604521

Mumbai, 13.08.2024

