RLF LIMITED

Regd.Office: 14Kms, Gurgaon Pataudi Road, Jhund Sarai Veeran, Distt.Gurugram, Haryana.

CIN: L74999HR1979PLC032747, Website:www.rlfitd.com, Email id: investorrelations@rlfitd.com, Phone:011-49075251

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2018

(Rs. In lacs)

	(Rs. In lacs, except per sha						er share data)
SI. No.	Particulars	3 Months ended	Preceeding 3 Months ended	Corresponding 3 Months ended in the	Year to date figures for current	Year to date figures for previous	Previous Year ended
		30.09.2018	30.06.2018	previous year 30.09.2017	period ended	period ended	
	(Refer Notes Below)	[Unaudited] [1]	[Unaudited] [2]	[Unaudited] [3]	30.09.2018 [Unaudited] [4]	30.09.2017 [Unaudited] [5]	31.03.2018 [Audited] [6]
II	Revenue from Operations Other Income Total Revenue (I + II)	0.17 <b>0.17</b>	10.01 0	18.06 0.97	10.01 0.17	25.06 3.17	114.87 18.71
III	Expenses	0.17	10.01	19.03	10.18	28.23	133.58
	a) Cost of Material Consumed     b) Purchase of Stock-in-Trade     c) Change in Inventories of Finished Goods     d) Work-in-Progress and Stock-in-Trade	. <u> </u>	0 0	4.50 - 4.08	- , 	4.50	65.66 - -
IV	e) Employee Benefit Expenses f) Finance Cost g) Depreciation and Amortisation Expense h) Other Expenses Total Expenses	1.42 12.33 17.38 1.29 <b>32.4</b> 2	0.81 13.09 17.38 5.19 <b>36.47</b>	3.56 11.10 26.06 3.79 <b>53.09</b>	2.23 25.42 34.76 6.48 <b>68.89</b>	7.57 22.20 52.12 10.16	22.67 20.31 69.52 23.58
٧	Profit /(Loss) before Expectional and Extraordinary Items and Tax (II-IV)	(32.25)	(26.46)	(34.06)	(58.71)	96.55 (68.32)	201.74 (68.16)
VI VII VIII	Exceptional Items Profit before Extraordinary Items and Tax (V-VI) Extraordinary Items	(32.25)	0 (26.46) 0	(34.06)	- (58.71)	(68.32)	(68.16)
X X	Profit before Tax (VII-VIII) Tax Expense a) Current Tax b) Deferred Tax	(32.25)	(26.46) 0	(34.06)	(58.71) -	(68.32) -	(68.16)
ХI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	(32.25)	0 (26.46)	(34.06)	- (58.71)	(68.32)	(19.22) <b>(48.94)</b>
XII	Other Comprehensive Income, Net of Income Tax a) Items that will not be reclassified to profit or loss b) Income tax relating to items that will not be reclassified to profit or loss c) Items that will be reclassified to profit or loss	-	0 0	<u>.</u>			
8	d) Income tax relating to items that will be reclassified to profit or loss	-	0	-	-	-	
XIII XIV XV	Total comprehensive income for the period Profit/ Loss from Discontinuing Operations Tax Expense of Discontinue Operations Profit/ Loss from Discontinuing Operations after Tax (XIII-XIV)		0 0 0 0	0	0 -	0 - - -	0 - -
XVI XVII XVIII	Profit/ Loss for the Period (XI+XV) Paid-up equity Share Capital (Face Value of Rs. 10/- each) Earning Per Equity Share	( <b>32.25)</b> 980.08	<b>(26.46)</b> 980.08	( <b>34.06</b> ) 980.08	( <b>58.71</b> ) 980.08	( <b>68.32</b> ) 980.08	( <b>48.94</b> ) 980.08
	a) Basic b) Diluted	(0.33) (0.33)	(0.27) (0.27)	(0.35) (0.35)	(0.60) (0.60)	(0.70) (0.70)	(0.50) (0.50)

### Notes:

The above Standalone Financial Results of the Company for the quarter and half year ended September 30, 2018 have been reviewed by the Audit Committee and approved

The Financial Results of the Company for the quarter and nair year ended September 30, 2018 have been reviewed by the Audit Committee and approved by the Board at its meeting held on November 13, 2018.

The Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its unaudited financial results for the quarter ended June, 2018 based on its preliminary selection of exemptions and accounting policies.

The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108)
"Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in one reportable business segment i.e. "Textile Embroidery".

The previous periods/ year figure have been regrouped / reclassified, wherever necessary.

Anil Kumar Khanna Managing Director

Place : New Delhi

Dated: November 13, 2018

Statement of Assets and Liabilities (Standalor	ne)		
Sr. Particulars No.	As at September 30,	(Rs. In Lacs) As at March 31,	
	2018 (Unaudited)	2018 (Audited)	
I) ASSETS 1) NON-CURRENT ASSETS	e n		
a) Property, Plant and Equipment b) Capital Work-in-Progress c) Intangible Assets	2,332.70 180.24	2,367.46 180.24	
d) Financial Assets i) Investments ii) Loans	586.67 4.99	614.12	
iii) Other Financial Assets e) Other Assets	17.74	4.99 17.74	
(A)	3,122.34	3,184.55	
2) CURRENT ASSETS a) Inventories	104.51	70.70	
b) Financial assets i) Trade receivables		79.76	
ii) Cash and Cash equivalents iii) Bank Balances Other than (ii) above	150.85 11.2 -	146.06 7.64 -	
iv) Loans v) Other Financial Assets	247.21 -	245.9 -	
TOTAL ASSETS (A) + (B)	513.77 3,636.11	479.36 3,663.91	
II) EQUITY AND LIABILITIES 1) EQUITY		- 7	
a) Equity Share Capital     b) Reserves and Surplus     TOTAL EQUITY (C)	980.08 1,593.04	980.08 1,651.75	
	2,573.12	2,631.83	
LIABILITIES 2) NON-CURRENT LIABILITIES a) Financial Liabilities	2 2	3	
i) Borrowings ii) Other Financial Liabilities b) Long Tem Provisions	868.36 -	736.93 -	
c) Deferred Tax Liabilities (net)		-	
(D)	868.36	736.93	
3) CURRENT LIABILITIES a) Financial Liabilities i) Borrowings	62.44	137.85	
ii) Trade Payables iii) Other Current Financial Liabilities	·	·	
b) Other Current Liabilities c) Provisions d) Current Tax Liabilities (net)	129.69 2.50	154.80 2.50	
(E) TOTAL LIABILITIES (F) (D)+(E)	194.63 1,062.99	295.15	
TOTAL EQUITY AND LIABILITIES (C) + (F)	3,636.11	1,032.08 3,663.91	

Place : New Delhi Dated : November 13, 2018

Anil Kumar Khanna Managing Director DIN: 00207839

# RAJ ANIRUDH & ASSOCIATES

## **Chartered Accountants**

228 Sainik Vihar, Delhi-110034 Tel: 27025699, 47093680 Mobile: 9810134158

E-mail: rkverma ca@rediffmail.com

Limited Review Report

To,
The Board of Directors
RLF Limited
14Kms., Gurgaon Pataudi Road,
Village Jhund Sarai Veeran,
Distt. Gurgaon, (Haryana)

- We have reviewed the accompanying statement of unaudited financial results of RLF Limited ('the Company') for the quarter ended September 30, 2018 (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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) specified under Section 133 of the Companies Act, 2013 read with the Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or it contains any material misstatement.

For RAJ ANIRUDH & ASSOCIATES

M. NO. 0830

**Chartered Accountants** 

RAJ KUMAR Proprietor M.No. 083093

Firm Regn No. 020497N

Place: New Delhi

Date: 13th November, 2018

### RLF LIMITED

Regd.Office: 14Kms, Gurgaon Pataudi Road, Jhund Sarai Veeran, Distt.Gurugram, Haryana.

CIN: L74999HR1979PLC032747, Website:www.rlfitd.com, Email id: investorrelations@rlfitd.com, Phone:011-49075251

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2018

_	(Rs. In lacs, except per share do								
			Preceeding 3	Correspondi	Year to date	Year to date	Previous		
SI.	Deutleuleus		Months	ng 3 Months	figures for	figures for	Year ended		
No.	Particulars	3 Months ended	ended	ended in the	current	previous			
			1	previous	period ended	period ended			
				year	82				
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018		
	(Refer Notes Below)	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Audited]		
	(Itelel Notes Delow)	[1]	[2]	[3]	[4]	[5]	[6]		
1	Revenue from Operations		10.01	18.06	10.01	25.06	114.87		
П	Other Income	0.17	0	0.97	0.17	3.17	18.71		
	Total Revenue (I + II)	0.17	10.01	19.03	10.18		133.58		
III	Expenses								
	a) Cost of Material Consumed	-	0	4.50	-	4.50	65.66		
	b) Purchase of Stock-in-Trade	a aa . '-	0	-	-	-	-		
	c) Change in Inventories of Finished Goods	-	0	4.08	- ,	2 .	-		
	d) Work-in-Progress and Stock-in-Trade e) Employee Benefit Expenses	- 440	0			9700	-		
	f) Finance Cost	1.42 12.33	0.81	3.56	2.23	7.57	22.67		
	g) Depreciation and Amortisation Expense	17.38	13.09 17.38	11.10 26.06	\$6000 \$1000	22.20	20.31		
	h) Other Expenses	1.29	5.19	3.79	34.76 6.48	52.12 10.16	69.52		
IV	Total Expenses	32.42	36.47	53.09	68.89	96.55	23.58 201.74		
V	Profit /(Loss) before Expectional and Extraordinary Items and Tax	(32.25)	(26.46)	(34.06)	(58.71)	(68.32)	(68.16)		
	(II-IV)	` ′		()	(,	(00.02)	(00.10)		
VI	Exceptional Items		0			2			
VII	Profit before Extraordinary Items and Tax (V-VI)	(32.25)	(26.46)	(34.06)	(58.71)	(68.32)	(68.16)		
VIII	Extraordinary Items	-	0	(000)	(00.71)	(00.02)	(00.10)		
IX	Profit before Tax (VII-VIII)	(32.25)	(26.46)	(34.06)	(58.71)	(68.32)	(68.16)		
X	Tax Expense								
- 1	a) Current Tax	-	0	-	- "	-	, , , , , , , , , , , , , , , , , , ,		
	b) Deferred Tax	·-	0		-	. 1 <del>.</del>	(19.22)		
XI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	(32.25)	(26.46)	(34.06)	(58.71)	(68.32)	(48.94)		
XII	Other Comprehensive Income, Net of Income Tax		· · · · · · · · · · · · · · · · · · ·						
	a) Items that will not be reclassified to profit or loss				_		-		
	b) Income tax relating to items that will not be reclassified to profit or	_		_			_		
	loss		-						
8	c) Items that will be reclassified to profit or loss	-		_	-		_		
	d) Income tax relating to items that will be reclassified to profit or loss	-		=		-	-		
		" "		_	_				
XIII	Total comprehensive income for the period Profit/ Loss from Discontinuing Operations			0	-	0			
XIV	Tax Expense of Discontinue Operations	5		-		-	-		
XV	Profit/ Loss from Discontinuing Operations after Tax (XIII-XIV)			-	-	-	-		
XVI	Profit/ Loss for the Period (XI+XV)	(32.25)	(26.46)	(34.06)	(58.71)	(68.32)	(49.04)		
XVII	Minority Interest	(02.20)	(20.40)	(04.00)	(30.71)	(00.32)	(48.94)		
XVIII	Share of Profit/ (loss) of Associates	7.38	36.40	13.76	43.78	58.31	81.66		
XIX	Net Profit/ (Loss) after Minority Interest and Share of Profit/ (Loss) of	(24.87)	9.94	(20.30)	(14.93)	(10.01)	32.72		
	Associates		3			, "			
XX	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	980.08	980.08	980.08	980.08	980.08	980.08		
XXI	Earning Per Equity Share	(0.55)	1						
	a) Basic b) Diluted	(0.25)	0.10	(0.21)	(0.15)	(0.10)	0.33		
	b) Dilutou	(0.25)	0.10	(0.21)	(0.15)	(0.10)	0.33		
Note	ie .								

- The above Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2018 have been reviewed by the Audit Committee and approved
- by the Board at its meeting held on November 13, 2018.

  The Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The Company had previously issued its unaudited financial results for the quarter ended June, 2018 based on its preliminary selection of exemptions and accounting policies.
- The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in one reportable business segment i.e. "Textile Embroidery".

The previous periods/ year figure have been regrouped / reclassified, wherever necessary.

Anil Kumar Khanna Managing Director

Place : New Delhi

Dated : November 13, 2018

Statement of Assets and Liabilities (Consolidated)

_		Statement of Assets and Lia	bilities (Consolida	ated)	).
	Sı			As at September 30,	(Rs. In Lacs) As at March 31,
	No	o.		2018 (Unaudited)	2018 (Audited)
	1)	ASSETS		4.	7 " 2"
		NON-CURRENT ASSETS     a) Property, Plant and Equipment     c) Capital Work-in-Progress		2,332.70 180.24	2,367.46 180.24
		d) Intangible Assets			-
		e) Financial Assets i) Investments		700.00	700.00
		ii) Loans		782.38 4.99	738.60 4.99
		iii) Other Financial Assets		4.99	4.99
		f) Other Assets	** a	17.74	17.74
		*	(A)	3,318.05	3,309.03
		2) CURRENT ASSETS		kg Interdate sorten	2000000 000000
		a) Inventories	*	104.51	79.76
		b) Financial assets     i) Trade receivables		150.85	146.06
		ii) Cash and Cash equivalents		11.20	7.64
		iii) Bank Balances Other than (ii) above	ii:	11.20	7.04
		iv) Loans		247.21	245.9
		v) Other Financial Assets		2 -	-
			2		8
		TOTAL 400FT0 (4) : (D)	(B)	513.77	479.36
		TOTAL ASSETS (A) + (B)		3,831.82	3,788.39
	II) 1)	EQUITY AND LIABILITIES EQUITY		* ** **	a e
	.,	a) Equity Share Capital	-	980.08	980.08
		b) Reserves and Surplus	e	1,788.75	1,776.23
	4	, TO	OTAL EQUITY (C)	2,768.83	2,756.31
			e .		
	2)	LIABILITIES NON-CURRENT LIABILITIES		9 E	e e
		a) Financial Liabilities     i) Borrowings		868.36	736.93
		ii) Other Financial Liabilities	g =	-	700.50
		b) Long Tem Provisions			
		c) Deferred Tax Liabilities (net)	×	-	-
			(D)	868.36	736.93
	2)	CURRENT LIABILITIES			
	3)	CURRENT LIABILITIES a) Financial Liabilities	æ		
		i) Borrowings ii) Trade Payables	9 G	62.44	137.85
		iii) Other Current Financial Liabilities		-	-
		b) Other Current Liabilities	10	129.69	154.80
		c) Provisions	×	2.50	2.50
		d) Current Tax Liabilities (net)	,		
		TOTAL LIABILITIES (F) (D)+(E)	(E)	194.63 1,062.99	295.15
		TOTAL EIABILITIES (F) (D)+(E) TOTAL EQUITY AND LIABILITIES (C) + (F)	, ,	3,831.82	1,032.08 3,788.39
	-	TO THE ENGLIT AND EMBELLIES (C) T (F)		3,031.02	3,100.39

Place : New Delhi Dated : November 13, 2018

Anil Kumar Khanna Managing Director DIN 100 07 639

# RAJ ANIRUDH & ASSOCIATES

## **Chartered Accountants**

228 Sainik Vihar, Delhi-110034. Tel: 27025699, 47093680 Mobile: 9810134158

E-mail: rkverma\_ca@rediffmail.com

**Limited Review Report** 

To,
The Board of Directors
RLF Limited
14Kms., Gurgaon Pataudi Road,
Village Jhund Sarai Veeran,
Distt. Gurgaon, (Haryana)

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of RLF Limited ('the Company') and its associates (together, 'the Group'), for the quarter ended September 30, 2018 (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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) specified under Section 133 of the Companies Act, 2013 read with the Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards 34, Interim Financial Reporting specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or it contains any material misstatement.

For RAJ ANIRUDH & ASSOCIATES

DH & ASO

**NEW DELHI** 

M. NO. 083093

Chartered Accountants

RAJ KUMAR Proprietor M.No. 083093

Firm Regn No. 020

Place: New Delhi

Date: 13th November, 2018