

RAJ ANIRUDH & ASSOCIATES

Chartered Accountants

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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 financial results of RLF Limited ("the Company") for the quarter ended June 2021 (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 July 5, 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 procedures 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 there under 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
Chartered Accountants


RAJ KUMAR
Proprietor
M. No. 083093
Firm Regn No. 020497N

UDIN: 21083093AAAA GD7154

Place: New Delhi
Date: 13/08/2021

(Rs. in lacs, except per share data)					
Sl. No.	Particulars (Refer Notes Below)	3 Months ended 30.06.2021 [Unaudited] [1]	Preceding 3 Months ended 31.03.2021 [Audited] [2]	3 Months ended 30.06.2020 [Unaudited] [3]	Previous Year ended 31.03.2021 [Audited] [4]
I	Revenue from Operations	9.19	13.94	1.50	36.50
II	Other Income	-	-	-	-
	Total Revenue (I + II)	9.19	13.94	1.50	36.50
III	Expenses				
	a) Cost of Material Consumed	-	2.86	-	9.06
	b) Purchase of Stock-in-Trade	-	-	-	-
	c) Change in Inventories of Finished Goods	-	(2.89)	-	(2.89)
	d) Work-in-Progress and Stock-in-Trade	-	4.76	-	-
	e) Employee Benefit Expenses	1.90	(4.87)	6.41	19.13
	f) Finance Cost	2.01	5.07	3.25	14.80
	g) Depreciation and Amortisation Expense	2.24	23.48	7.47	35.69
	h) Other Expenses	7.75	8.09	0.66	25.03
IV	Total Expenses	13.90	36.50	17.79	100.82
V	Profit/(Loss) before Exceptional and Extraordinary Items and Tax (II-IV)	(4.71)	(22.56)	(16.29)	(64.32)
VI	Exceptional Items	-	-	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	(4.71)	(22.56)	(16.29)	(64.32)
VIII	Extraordinary Items	-	-	-	-
IX	Profit before Tax (VII-VIII)	(4.71)	(22.56)	(16.29)	(64.32)
X	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-	-	-	-
XI	Profit (+)/ Loss (-) for the Period from Continuing Operations (IX-X)	-4.71	(22.56)	(16.29)	(64.32)
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	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total comprehensive income for the period	-	-	-	-
XIII	Profit/ Loss from Discontinuing Operations	-	-	-	-
XIV	Tax Expense of Discontinue Operations	-	-	-	-
XV	Profit/ Loss from Discontinuing Operations after Tax (XIII-XIV)	-	-	-	-
XVI	Profit/ Loss for the Period (XI+XV)	-4.71	(22.56)	(16.29)	(64.32)
XVII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	980.08	980.08	980.08	980.08
XVIII	Earning Per Equity Share				
	a) Basic	(0.05)	(0.23)	(0.17)	(0.66)
	b) Diluted	(0.05)	(0.23)	(0.17)	(0.66)

Notes :

- The above Unaudited Financial Results of the Company for the quarter ended June 30, 2021 have been reviewed by Audit Committee and approved by the Board at its meeting held on August 13, 2021
- The Financial Results of the Company have been prepared in 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 December 2020 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 reportable business segment i.e. "Textile Embroidery" and "Service Income".
- The previous periods/ year figure have been regrouped / reclassified, wherever necessary.
The second wave of Coronavirus (COVID-19) pandemic in India is causing significant disturbance and slowdown of economic activities. The Company is engaged in the business of Manufacturing of Embroidery and also dependent on the rental Income from Building and has been affected.
- The Company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there will be significant impact on the results in current financial year.

For RLF Limited



Aditya Khanna
 Managing Director
 DIN: 01860038