

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002
Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, Delhi-110007
CIN No.: L16003UP1994PLC016225, Website: www.raghunathintltd.com,
E-mail: rgc.secretarial@rediffmail.com,

12th September, 2026

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P.J. Towers, Dalal Street
Mumbai- 400001

Scrip Code: 531552
Company Name: RTCL LIMITED
ISIN: INE754B01012

Subject: Rectification and Resubmission of Statement of Assets and Liabilities forming part of the Audited Financial Results for the year ended 31st March, 2026 - Reference to Exchange Discrepancy Notice.

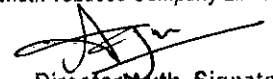
Dear Sir/Madam,

With reference to the Financial Results filed by the Company under Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2026 (approved by the Board of Directors at its meeting held on 30th May, 2026), we wish to refer to the discrepancy communicated by the Exchange, wherein it was observed that the Standalone Statement of Assets and Liabilities was not in accordance with the Ind AS (Division II of Schedule III to the Companies Act, 2013) format.

In this regard, we wish to inform the Exchange as follows:

1. The Company has reclassified and re-presented the Statement of Assets and Liabilities in the format prescribed under Division II of Schedule III to the Companies Act, 2013 (Ind AS), including appropriate grouping under "Financial Assets" and "Financial Liabilities" and corrected nomenclature of line items.
2. The figures/amounts reported in the rectified Statement of Assets and Liabilities remain unchanged from those contained in the audited Financial Results originally approved by the Board of Directors and reported upon by the Statutory Auditors. Only the presentation and classification of line items have been revised to align with the applicable Ind AS format. There is no impact on the Total Assets, Total Equity, Total Liabilities, or any other reported financial figure.

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)


Director/Auth. Signatory

RTCL LIMITED

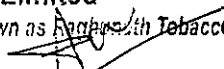
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3. The rectified Statement of Assets and Liabilities, in the Format prescribed under Division II of Schedule III to the companies act 2013 (IND AS), is being submitted herewith in the PDF Format on the BSE Listing Center. The XBRL Filing originally submitted was already in correct IND AS format and hence remain unchanged.

We would like to submit that this resubmission is being made solely pursuant to, and in compliance with, the discrepancy pointed out by the Exchange, and does not constitute a delayed filing of the Financial Results, which were originally submitted within the timeline prescribed under the SEBI (LODR) Regulations, 2015. This rectification pertains only to presentation format and does not involve any revision, restatement, or delay in the substantive financial disclosures already made to the Exchange.

We request the Exchange to take the rectified submission on record and treat the same as a continuation of the original filing dated 30th May, 2026.

For any further clarification in this regard, please feel free to contact the undersigned.

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)

(Ajay Kumar Jain)
Whole Time Director/Auth. Signatory
DIN: 00043349

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

Corporate Office: 6926, Jaipuria Mills, Clock Tower, Subzi Mandi, Delhi-110007

CIN No.: L16003UP1994PLC016225,

Website: www.rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

Date: 30th May, 2026

To,
The Manager
Department of Corporate Services
Bombay Stock Exchange Limit
Floor 25, P.J. Towers, Dalal Street
Mumbai -400001.

Scrip Code: - 531552

Dear Sir,

Sub: Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2026.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing the Statement of Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2026, duly reviewed and recommended by the Audit Committee, at its meeting held today.

We also enclose herewith a copy of the Audit Report of the Auditors of the Company on the Standalone and Consolidated Audited financial results of the Company for the Quarter and Year ended 31st March 2026, as required under Regulation 33 of the Listing Regulations.

This is to inform you that the Board Meeting started at 02:00 P.M and concluded at 03:20 P.M.

Kindly take the above on record and acknowledge receipt.

Thanking You,

Yours faithfully,

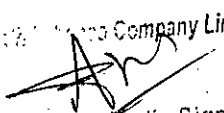
For **RTCL Limited**
(Formerly known as **RTCL Telecommunication Company Limited**)

(Ajay Kumar Jain) Director/Auth. Signatory

Whole Time Director

DIN-00012883

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2025
Date of end of Financial year	31	03	2026
Date of board meeting when results were approved	30	05	2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19	05	2026
Start time of board meeting	02	00	P.M
End time of board meeting	03	20	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Standalone		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as Regional Transport Corporation Limited)

Director/Authorized Signatory

RTCL LIMITED

Registered Office :8/226,Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

PART I

AUDITED STANDALONE FINANCIAL STATEMENT RESULTS FOR THE QUARTER & YEAR ENDED AS ON 31.03.2026

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operation	-	-	-	104.88	-
II	Other Income	51.70	35.53	36.71	177.22	165.07
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-
V	Total Income (I+II+III+IV)	51.70	35.53	36.71	282.10	165.07
VI	Expenses:	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-
	Excise duty	-	-	-	-	-
	Purchase of stock -in-trade	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work -in-Progress	-	-	-	0.66	-
	Employee benefits expense	6.96	5.33	6.69	21.87	21.08
	Finance Costs	4.66	4.67	4.43	18.37	17.37
	Depreciation and amortisation expense	3.23	3.23	3.23	12.91	12.91
	Impairment losses	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-
	Other Expenses	12.35	5.38	6.38	32.72	27.35
	Total expenses (VI)	27.20	18.61	20.74	86.53	78.71
VII	Profit/(Loss) before exceptional items and tax (V-VI)	24.50	16.93	15.97	195.57	86.36
VIII	Exceptional items	(0.00)	(0.73)	-	(0.73)	(0.07)
IX	Profit/(Loss) before tax (VII+VIII)	24.50	16.20	15.97	194.85	86.29
X	Tax expense:	-	-	-	-	-
	(1) Current tax	(14.77)	(3.68)	(4.25)	(30.14)	(20.29)
	(2) Deferred Tax	2.68	-	2.56	2.68	2.56
XI	Profit/(Loss) for the period from continuing operations (IX-X)	12.41	12.52	14.29	167.38	68.57
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	12.41	12.52	14.29	167.38	68.57
XVI	Other Comprehensive Income	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	12.41	12.52	14.29	167.38	68.57
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-	-
	(1) Basic	0.10	0.10	0.12	1.39	0.57
	(2) Diluted	-	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)	-	-	-	-	-
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	-	-	-	-	-
	(1) Basic	0.10	0.10	0.12	1.39	0.57
	(2) Diluted	-	-	-	-	-

**Difference arising on reclassification of financial assets at the reclassification date

For RTCL Limited

(Formerly known as Regal Telecom Company Limited)

Director/Audit. Signatory

PART II						
Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS					
1	Public Share Holding					
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.55	44.55	44.55	44.55	44.55
2	Promoters and Promoters Group Shareholding**					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered					
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	55.45	55.45	55.45	55.45	55.45
	Particulars	Three Months ended as on 31st March, 2026				
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter			NIL		
	Received during the quarter			NIL		
	Disposed of during the quarter			NIL		
	Remaining unresolved at the end of the quarter			NIL		

Notes :

- The Above year ended audited Standalone results for the quarter and year ended on 31st March 2026 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th May 2026.
- Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- Previous year's figures have been regrouped/re-classified, wherever necessary.
- The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and year ended 31st, March 2026 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.
- This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 01st, 2025 and accordingly results for the year ended March 31st, 2026 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For RTCL Limited
(Formerly known as Regal Telecom Company Limited)

Date: 30th May, 2026
Place: Delhi

(Ajay Kumar Jain)
Whole Time Director
DIN : 00043349

RTCL Limited

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN: L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Standalone Segment Revenue, Results and Capital Employed

(Rupees in Lakhs)

Particulars		Standalone Three Months ended 31.03.2026 (Audited)	Standalone Three Months ended 31.12.2025 (Unaudited)	Standalone Three Months ended 31.03.2025 (Audited)	Accounting Year ended 31.03.2026 (Audited)	Accounting Year ended 31.03.2025 (Audited)
1. Segment Revenue						
a.	Trading / Agency Business	-	-	-	-	-
b.	Real Estate Development	15.06	15.06	14.40	165.13	57.59
c.	Unallocable	-	-	-	-	-
Total		15.06	15.06	14.40	165.13	57.59
Less: Inter Segment Revenue		-	-	-	-	-
Net Sales/Income from Operations		15.06	15.06	14.40	165.13	57.59
2. Segment Results						
Profit/(Loss) before tax, extraordinary items and interest from segment		-	-	-	-	-
a.	Trading / Agency Business	-	-	-	-	-
b.	Real Estate Development	(7.49)	1.12	(1.91)	96.95	(3.95)
c.	Other un-allocable Income	-	-	-	-	-
d.	Interest Income	36.64	20.47	22.31	116.97	107.48
Total		29.15	21.59	20.40	213.91	103.53
Interest expenses		(4.65)	(4.66)	(4.43)	(18.34)	(17.17)
Exceptional Items		(0.00)	(0.73)	-	(0.73)	(0.07)
Other un-allocable Income		-	-	-	-	-
(Net off un-allocable Expenses)		-	-	-	-	-
Total Profit before Tax		24.50	16.20	15.97	194.85	86.29
3. Capital Employed (Segment Assets - Segment Liabilities)						
a.	Trading / Agency Business	-	-	-	-	-
b.	Real Estate Development	444.34	439.46	333.19	444.34	333.19
c.	Other un-allocable Capital Employed	2,863.87	2,856.35	2,807.64	2,863.87	2,807.64
Total		3,308.21	3,295.81	3,140.83	3,308.21	3,140.83

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For RTCL Limited
(Formerly known as Rajguru Transport Company Limited)
(Ajay Kumar Jain)
Whole Time Director
DIN : 00013391

Date: 30th May, 2026
Place: Delhi

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs)

S.No.	Particulars	31.03.2026 Rupees	31.03.2025 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit before Tax and Extraordinary Items</i>	194.85	86.29
	<i>Adjustments for :</i>		
	Depreciation	12.91	12.91
	Profit on sale of fixed assets		-
	Deferred Tax Provision		-
	Interest and Other Income	(116.97)	(107.48)
	Interest Paid	18.37	17.37
	Prior Period Expenditure net of income		-
	<i>Operating Profit Before Working Capital Changes</i>	109.16	9.10
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(100.58)	(169.04)
	Inventories		-
	Trade Payments	(181.94)	102.98
	<i>Cash Generated from Operations</i>	(173.37)	(56.96)
	Interest Paid	(18.37)	(17.37)
	Direct Taxes Paid		-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(191.73)	(74.34)
	<i>Net Cash from Operating Activities</i>	116.97	(74.34)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets		-
	Sale of Fixed Assets		-
	Purchase of Investments		-
	Interest and Other Income	116.97	107.48
	<i>Net Cash from Investing Activities</i>	116.97	107.48
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	16.51	15.46
	Proceeds from Other Borrowings		-
	Public Issue and Other Expenses		-
	<i>Net Cash from Financing Activities</i>	16.51	15.46
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(58.26)	48.60
	Cash and Cash Equivalents at the beginning of the year	72.36	23.76
	Cash and Cash Equivalents at the end of the year	14.10	72.36

For RTCL Limited RTCL Limited
(Formerly known as Regional Tobacco Company Limited)

(Ajay Kumar Jain)
Director/Auth. Signatory
Whole Time Director
DIN:00043349

Date: 30th May, 2026
Place: Delhi

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

Standalone Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

(Rupees in Lakhs)

Particulars	31st March 2026 Audited	31st March 2025 Audited
(1) Non-current assets		
(a) Property, Plant and Equipment	147.31	160.22
(b) Capital work-in-progress	0	0
(c) Investment Property	0	0
(d) Goodwill	0	0
(e) Other Intangible assets	0	0
(f) Intangible assets under development	0	0
(g) Financial Assets		
(i) Investments	1366.26	1,366.26
(ii) Trade Receivables	0	0
(iii) Loans	1611.26	1,557.34
(iv) Others	0	0
(h) Deferred tax assets (net)	0	0
(i) Other non-current assets	157.24	118.09
Total Non-current assets	3282.07	3,201.91
(2) Current assets		
(a) Inventories	498.16	498.82
(b) Financial Assets		
(i) Investments	0	0
(ii) Trade Receivables	52.66	42.90
(iii) Cash and cash equivalents	14.10	72.36
(iv) Bank balances other than (iii) above	0	0
(v) Loans	0	0
(vi) Others	0	0
(c) Current Tax Assets (net)	0	0
(d) Other current assets	45.33	46.92
Total Current assets	610.25	661.00
TOTAL ASSETS	3892.32	3,862.91
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1200.12	1,200.12
(b) Other Equity	2108.10	1,940.71
Total Equity	3308.21	3,140.83
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables	0	0
(iii) Other financial liabilities	0	81.88
(b) Provisions	26.25	25.38
(c) Deferred tax liabilities (net)	37.68	40.36
(d) Other non-current liabilities	0	0
Total Non-current liabilities	63.93	147.62
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	248.94	232.44
(ii) Trade Payables	53.98	50.57
(iii) Other financial liabilities	0	0
(b) Other current liabilities	210.75	291.45
(c) Provisions	6.50	0
(d) Current Tax Liabilities (net)	0	0
Total Current liabilities	520.18	574.45
Total Liabilities	584.11	722.07
TOTAL EQUITY AND LIABILITIES	3892.32	3,862.91

* Applicable in the case of consolidated statement of assets and liabilities.

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)

For RTCL Limited

(Ajay Kumar Jain)

DIN-00043349

Director/Authorized Signatory

Date: 30th May, 2026

Place: Delhi

V V G & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly and Year to Date Audited Standalone Financial Results of RTCL LIMITED Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To the Members of M/S RTCL LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of M/s RTCL LIMITED ("the Company"), for the quarter and year ended March 31, 2026 attached herewith being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (Listing Regulation).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, of the state of affairs (financial position) of the Company as at March 31, 2026, and profit and its cash flows and the statement of changes in equity for the year ended on that date.

Qualified Opinion

- 1) As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income, However, the company has recognized the Non-current Investments in equity shares (other than subsidiary, associates and joint ventures) at Cost amounting Rs.1201.8 Lakhs as appearing in the Standalone Ind As Balance Sheet as at March 31, 2026, and March 31, 2025 which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable. This matter was also reported in the previous year.

W-85, Lower Ground Floor, Greater Kailash Part-2, New Delhi - 110 048

Mobile: 93129 40592, Email: virendradel@gmail.com

V V G & CO

CHARTERED ACCOUNTANTS

In view of the above our report is modified to the extent of differential amount between Cost value and Fair Value which cannot be quantified in the absence of relevant information and data.

- 2) We Refer Note No. 11 under other notes in Notes to Accounts annexed with the financial statements for the year ended March 31, 2026 wherein the total outstanding debtors for the year ended March 31, 2026 amounting to Rs.52.66 lakhs include Rs.38.54 lakhs which are due for more than six months and no provision has been made for the same in the Books of Accounts.

In view of the above our report is modified to the extent of Rs. 38.54 lakhs.

- 3) The company has an ongoing case with 'M/s Superior Fabrics Private Limited, where the arbitrator had passed the Award(order) vide dated January 15, 2024 that claimant (i.e M/s Superior Fabrics Pvt td) is entitled for a sum of Rs. 67.81 lakhs and the company had filed the appeal for same in Hon'ble Delhi High Court against the order of arbitrator and the said appeal in dismissed by the Hon'ble Delhi High court on dated April 15, 2024 and the company has filed appeal in the Division Bench of the Hon'ble Delhi High Court.

Further, the company had incurred an amount of Rs. 345.20 lakhs in the project, which has been shown as Inventory and also incurred an amount of Rs. 105 lakhs in the project for the Advances, which is under dispute and we report that no provision for the same has been accounted for in the Financial Statement.

In view of the above facts and circumstances, our report is modified to the extent of Rs. 450.21 lakhs.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

W-85, Lower Ground Floor, Greater Kailash Part-2, New Delhi - 110 048

Mobile: 93129 40592, Email: virendradel@gmail.com

V V G & CO

CHARTERED ACCOUNTANTS

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current year. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Emphasis of Matter

- a) *Balance of Debtors, Creditors, Advances & Loans as on March 31, 2026 are subject to confirmation and reconciliation consequential effect (if any) on the financial statement remains unascertained.*
- b) *The inventory has been physically verified by the management and it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the Inventory and have relied upon the value and quantity certified by the management.*
- c) *We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets since no physical verification report produced to us and nor the method of verification was produced.*

Our opinion is not modified in respect of the above emphasis.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

W-85, Lower Ground Floor, Greater Kailash Part-2, New Delhi - 110 048

Mobile: 93129 40592, Email: virendradel@gmail.com

V V G & CO

CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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V V G & CO

CHARTERED ACCOUNTANTS

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Mobile: 93129 40592, Email: virendradel@gmail.com

V V G & CO

_____**CHARTERED ACCOUNTANTS**_____

Other Matters

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to a limited review by us as required under the Listing Regulations.

For V V G & CO
Chartered Accountants
FR No. 005120N

VIRENDRA KUMAR GOEL Digitally signed by VIRENDRA
KUMAR GOEL
Date: 2026.05.30 15:12:13 +05'30'

Virendra Kumar Goel
(Proprietor)
Membership No: 083705
UDIN: 26083705JOPQAE5470

Place: New Delhi
Date: May 30, 2026

_____**W-85, Lower Ground Floor, Greater Kailash Part-2, New Delhi - 110 048**_____
Mobile: 93129 40592, Email: virendradel@gmail.com

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 RTCL Limited

[See

Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Figures in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	Rs. 282.10	Rs. 282.10
	2	Total Expenditure	Rs. 86.53	Rs. 86.52
	3	Net Profit/(Loss)	Rs. 167.38	Rs. 167.38
	4	Earnings Per Share	Rs. 1.39	Rs. 1.39
	5	Total Assets	Rs. 3,892.32	Rs. 3,892.31
	6	Total Liabilities	Rs. 584.10	Rs. 584.10
	7	Net Worth	Rs. 3,308.22	Rs. 3,308.21
	8	Any other financial item(s) (as felt appropriate by the management)	Rs.	Rs.

II. Audit Qualification (each audit qualification separately):

1. As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income. However, the company has recognized the Non current Investments in equity shares (other than subsidiary, associates and joint ventures) at Cost amounting Rs.1201.8 Lakhs as appearing in the Standalone Ind As Balance Sheet as at March 31, 2026, and March 31, 2025 which constitutes a departure from the AS-109 "Financial Instruments". Financial Instruments.

Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable. This matter was also reported in the previous year.

2. We Refer Note No. 11 under other notes in Notes to Accounts annexed with the financial statements for the year ended March 31, 2026 wherein the total outstanding debtors for the year ended March 31, 2026 amounting to Rs.52.66 lakhs include Rs.38.54 lakhs which are due for more than six months and no provision has been made for the same in the Books of Accounts.

3. In accordance with the IND AS 10 "Events after the reporting period" the following matter needs to be reported as it is a significant event occurring after the reporting period: In the case of M/s Superior Fabrics Pvt Ltd vs M/s RTCL Ltd the arbitrator had passed the Award (order) vide dated January 15, 2024 that claimant (i.e M/s Superior Fabrics Pvt Ltd) is entitled for a sum of Rs. 87,81,180 and the company had filed the appeal for same in Hon'ble Delhi High Court against the order of arbitrator and the said appeal is dismissed by the Hon'ble Delhi High court on dated April 15, 2024 and the company has informed that they are in the process of filing an appeal in the Double Bench of the Hon'ble Delhi High Court. Further the company had incurred an amount of Rs. 345,20,795 in the project which shown as inventory and also incurred an amount of Rs. 105,00,000 in the project for the Advances which is under dispute and we report that no provision for the same has been accounted in the Financial Statement.

b. Type of Audit Qualification : Modified

c. Frequency of qualification: Whether appeared first time : No

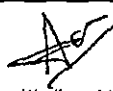
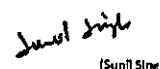
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources.

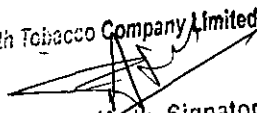
(ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources.

(iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided by the management.

III.	CEO/Managing Director	 (Ajay Kumar Jain)
	CFO	 (Bharat Hari Dalmia)
	Audit Committee Chairman	 (Sunil Singh)
	Statutory Auditor	For V.V.G & CO. Firm Registration No: 0051204 Chartered Accountants VIRENDRA KUMAR GOEL Digitally signed by VIRENDRA KUMAR GOEL Date: 2026.03.30 14:42:31 +05'30' Virendra Kumar Goel Proprietor Membership No.: 083705
	Place: Delhi	
	Date: 30.03.2026	

Scrip Code	531552		
Name of the Company	RTCL Limited		
Result Type	Quarterly Result		
Date of start of Financial year	01	04	2025
Date of end of Financial year	31	03	2026
Date of board meeting when results were approved	30	05	2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19	05	2026
Start time of board meeting	02	00	P.M
End time of board meeting	03	20	P.M
Description of presentation currency	INR		
Level of rounding used in financial results	lakhs		
Reporting Quarter	4th Quarter		
Nature of report standalone or consolidated	Consolidated		
Whether results are audited or unaudited	Audited		
Segment Reporting	Multi Segment		
Description of single segment			

For RTCL Limited
(Formerly known as Raghunath Tobacco Company Limited)


Director/ Auth. Signatory

PART I

AUDITED CONSOLIDATED FINANCIAL STATEMENT RESULTS FOR THE QUARTER & YEAR ENDED AS ON 31.03.2026

(Rupees in Lakhs)

Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operation	-	-	-	104.88	-
II	Other Income	51.70	35.53	36.71	177.22	165.07
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-
IV	Net Gain on reclassification of financial assets**	-	-	-	-	-
V	Total Income (I+II+III+IV)	51.70	35.53	36.71	282.10	165.07
VI	Expenses:	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-
	Excise duty	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Change in Inventories of finished goods, stock-in-trade and Work-in-Progress	0.00	-	-	0.66	-
	Employee benefits expense	6.96	5.33	6.69	21.87	21.08
	Finance Costs	4.66	4.66	4.43	18.37	17.37
	Depreciation and amortisation expense	3.23	3.22	3.23	12.91	12.91
	Impairment losses	-	-	-	-	-
	Net loss on De-recognition of Financial asset at amortised cost	-	-	-	-	-
	Net Loss on reclassification of financial asset**	-	-	-	-	-
	Other Expenses	12.35	5.38	6.38	32.72	27.35
	Total expenses (VI)	27.20	18.59	20.74	86.53	78.71
VII	Profit/(Loss) before exceptional items and tax (V-VI)	24.50	16.94	15.97	195.57	86.36
VIII	Exceptional items	0.00	(0.73)	-	(0.73)	(0.07)
IX	Profit/(Loss) before tax (VII+VIII)	24.50	16.21	15.97	194.85	86.29
X	Tax expense:	-	-	-	-	-
	(1) Current tax	(14.77)	(3.68)	(4.25)	(30.14)	(20.29)
	(2) Deferred Tax	2.68	-	2.56	2.68	2.56
XI	Profit/(Loss) for the period from continuing operations (IX-X)	12.40	12.53	14.29	167.38	68.57
XII	Profit/(Loss) from Discontinued operations	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-
	Share in Net Profit/Loss of Associates	0.08	2.87	17.21	8.75	28.64
	Net Profit/ Loss after taxes, Minority Interest and Share of Profit/Loss of Associates	-	-	-	-	-
XIV	Profit/(Loss) from Discontinued operations(After Tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	12.48	15.40	31.50	176.14	97.21
XVI	Other Comprehensive Income	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not re-classified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total comprehensive income for the period (XV+XVI)(Comprising profit/(loss) and other comprehensive income for the period)	12.48	15.40	31.50	176.14	97.21
XVIII	Earnings per equity shares (for continuing operation)	-	-	-	-	-
	(1) Basic	0.10	0.13	0.26	1.47	0.81
	(2) Diluted	-	-	-	-	-
XIX	Earnings per equity shares (for discontinued operation)	-	-	-	-	-
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earnings per equity shares (for discontinued and continuing operations)	-	-	-	-	-
	(1) Basic	0.10	0.13	0.26	1.47	0.81
	(2) Diluted	-	-	-	-	-

For RTCL Limited
Formerly known as

Company Limited
Signature

PART II						
Sr. No.	Particulars	Three Month Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	PARTICULARS OF SHAREHOLDINGS					
1	Public Share Holding					
	- Nos. of Equity Shares	5346636	5346636	5346636	5346636	5346636
	- Percentage of Shareholding	44.55	44.55	44.55	44.55	44.55
2	Promoters and Promoters Group Shareholding**					
	a) Pledged/Encumbered Shares					
	- Nos. of Equity Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	Nil	Nil	Nil	Nil	Nil
	- Percentage of Shareholding (as a % of total share capital of the Company)	Nil	Nil	Nil	Nil	Nil
	b) Non encumbered					
	- Nos. of Equity Shares	6654534	6654534	6654534	6654534	6654534
	- Percentage of Shareholding (as a % of total shareholding of Promoter and Promoter group)	100	100	100	100	100
	- Percentage of Shareholding (as a % of total share capital of the Company)	55.45	55.45	55.45	55.45	55.45
	Particulars	Three Months ended as on 31st March, 2026				
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter			NIL		
	Received during the quarter			NIL		
	Disposed of during the quarter			NIL		
	Remaining unresolved at the end of the quarter			NIL		

Notes :

- 1 The Above year ended audited Consolidated results for the quarter and year ended on 31st March 2026 were reviewed by the Audit Committee and taken on record by the Board of Director at their meeting held on 30th May 2026.
- 2 Segment wise details of Revenue, Results and Capital Employed are given in the Annexure.
- 3 Previous year's figures have been regrouped/re-classified, wherever necessary.
- 4 The Company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, From April 01, 2017 and accordingly, these audited Financial Results including figures for the Quarter and year ended 31st March 2026 have been prepared in accordance with the recognition and measurement Principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting Principles generally accepted in India.
- 5 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning April 01st, 2025 and accordingly results for the year ended March 31st, 2026 have been prepared in accordance with Ind AS. However, the Company's management has exercised necessary diligence to ensure that such financial results provide a true and fair view of its affair.

For RTCL Limited
(Formerly known as Rajasthan Telecommunication Company Limited)

RTCL Limited
(Ajay Kumar Jaisi)
Whole Time Director
DIN: 00043349

Date: 30th May, 2026
Place: Delhi

RTCL Limited

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN: L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com

Consolidated Segment Revenue, Results and Capital Employed

(Rupees in Lakhs)

Particulars	Consolidated Three Months ended 31.03.2026 (Audited)	Consolidated Three Months ended 31.12.2025 (Unaudited)	Consolidated Three Months ended 31.03.2025 (Audited)	Accounting Year ended 31.03.2026 (Audited)	Accounting Year ended 31.03.2025 (Audited)
1. Segment Revenue					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	15.06	15.06	14.40	165.13	57.59
c. Unallocable	-	-	-	-	-
Total	15.06	15.06	14.40	165.13	57.59
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	15.06	15.06	14.40	165.13	57.59
2. Segment Results					
Profit/(Loss) before tax, extraordinary items and interest from segment	-	-	-	-	-
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	(7.49)	1.12	(1.91)	96.95	(3.95)
c. Other un-allocable Income	-	-	-	-	-
d. Interest Income	36.64	20.47	22.31	116.97	107.48
Total	29.15	21.59	20.40	213.91	103.53
Interest expenses	(4.65)	(4.66)	(4.43)	(18.34)	(17.17)
Exceptional Items	(0.00)	(0.73)	-	(0.73)	(0.07)
Other un-allocable Income	-	-	-	-	-
<i>(Net off un-allocable Expenses)</i>	-	-	-	-	-
Total Profit before Tax	24.50	16.20	15.97	194.85	86.29
Add :Profit/Loss of Associates	0.08	2.87	17.21	8.75	28.64
Total Consolidated Profit before Tax	24.58	19.07	33.18	203.60	114.94
3. Capital Employed (Segment Assets - Segment Liabilities)					
a. Trading / Agency Business	-	-	-	-	-
b. Real Estate Development	444.34	439.46	333.19	444.34	333.19
c. Other un-allocable Capital Employed	4,067.76	4,060.15	4,002.78	4,067.76	4,002.78
Total	4,512.10	4,499.61	4,335.96	4,512.10	4,335.96

Notes:

- Segments have been identified in accordance with the Indian Accounting Standard, considering the organization structure and the return/risk of the businesses. The Management information system recognises and monitors these segments.
- Segment Revenue includes Sales and other income directly identifiable with/allocable to the segment.
- Other Unallocable expenditure includes expenses incurred on common services provided to segment and corporate expenses.
- Previous year's figures have been regrouped, recast, rearranged wherever necessary to conform to this period's classification.

For RTCL Limited
(Formerly known as RCL)

RTCL Limited

(Ajay Kumar Jain)
Whole Time Director
DIN : 00043349

Date: 30th May, 2026
Place: Delhi

RTCL LIMITED

Registered Office: 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur, (UP)- 208002

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in Lakhs)

S.No.	Particulars	31.03.2026 Rupees	31.03.2025 Rupees
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	<i>Net Profit before Tax and Extraordinary Items</i>	194.846	86.294
	<i>Adjustments for :</i>		
	Depreciation	12.911	12.911
	Profit on sale of fixed assets	-	-
	Deferred Tax Provision	-	-
	Interest and Other Income	(116.967)	(107.481)
	Interest Paid	18.367	17.374
	Prior Period Expenditure net of income	-	-
	<i>Operating Profit Before Working Capital Changes</i>	109.158	9.098
	<i>Adjustments for:</i>		
	Trade and Other Receivables	(109.335)	(169.043)
	Inventories	-	-
	Trade Payments	(173.191)	102.981
	<i>Cash Generated from Operations</i>	(173.368)	(56.963)
	Interest Paid	(18.367)	(17.374)
	Direct Taxes Paid	-	-
	CASH FLOW BEFORE EXTRAORDINARY ITEMS	(191.735)	(74.337)
	<i>Net Cash from Operating Activities</i>	(191.735)	(74.337)
B.	CASH FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investments	-	-
	Interest and Other Income	116.967	107.481
	<i>Net Cash from Investing Activities</i>	116.967	107.481
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Long Term Borrowings	16.508	15.457
	Proceeds from Other Borrowings	-	-
	Public Issue and Other Expenses	-	-
	<i>Net Cash from Financing Activities</i>	16.508	15.457
D.	NET INCREASE IN CASH AND CASH EQUIVALENTS	(58.260)	48.601
	Cash and Cash Equivalents at the beginning of the year	72.358	23.757
	Cash and Cash Equivalents at the end of the year	14.098	72.358

For RTCL Limited

(Formerly known as Rajnandini Tobacco Company Limited)

RTCL Limited

(Ajay Kumar Jain)

Whole Time Director

DIN:00043349

Date: 30th May, 2026

Place: Delhi

RTCL LIMITED

Registered Office : 8/226, Second Floor, SGM Plaza, Arya Nagar, Kanpur UP 208002

CIN : L16003UP1994PLC016225,

Website: rtcllimited.in, E-mail: rgc.secretarial@gmail.com,

Consolidated Statement of Assets and Liabilities As Per Regulation 33 of the LODR, 2015

	0	(Rupees in Lakhs)
Particulars	31st March 2026	31st March 2025
	Audited	Audited
(1) Non-current assets		
(a) Property, Plant and Equipment	147.31	160.22
(b) Capital work-in-progress	0	0
(c) Investment Property	0	0
(d) Goodwill	0	0
(e) Other Intangible assets	0	0
(f) Intangible assets under development	0	0
(g) Financial Assets		
(i) Investments	2570.14	2,561.39
(ii) Trade Receivables	0	0
(iii) Loans	1611.26	1,557.34
(iv) Others	0	0
(h) Deferred tax assets (net)	0	0
(i) Other non-current assets	157.24	118.09
Total Non-current assets	4485.95	4,397.04
(2) Current assets		
(a) Inventories	498.17	498.82
(b) Financial Assets		
(i) Investments	0	0
(ii) Trade Receivables	52.66	42.90
(iii) Cash and cash equivalents	14.10	72.36
(iv) Bank balances other than (iii) above	0	0
(v) Loans	0	0
(vi) Others	0	0
(c) Current Tax Assets (net)	0	0
(d) Other current assets	45.33	46.92
Total Current assets	610.26	661.00
TOTAL ASSETS	5096.21	5,058.04
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1200.12	1,200.12
(b) Other Equity	3311.98	3,135.85
Total Equity	4512.10	4,335.96
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0	0
(ii) Trade Payables	0	0
(iii) Other financial liabilities	0	81.88
(b) Provisions	26.25	25.38
(c) Deferred tax liabilities (net)	37.68	40.36
(d) Other non-current liabilities	0	0
Total Non-current liabilities	63.93	147.62
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	248.94	232.44
(ii) Trade Payables	53.98	50.57
(iii) Other financial liabilities	0	0
(b) Other current liabilities	210.75	291.45
(c) Provisions	6.51	0
(d) Current Tax Liabilities (net)	0	0
Total Current liabilities	520.18	574.45
Total Liabilities	584.11	722.07
TOTAL EQUITY AND LIABILITIES	5096.21	5,058.04

* Applicable in the case of consolidated statement of assets and liabilities.

For RTCL Limited

(Formerly known as Raghunath Tobacco Company Limited)

For RTCL Limited

(Ajay Kumar Jain)

DIN-00043349

Whole Time Director

Director/Auth. Signatory

Date: 30th May, 2026

Place: Delhi

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Independent Auditor's Report On Consolidated Financial Results OF RTCL Limited for the Year ended 31st March 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors

RTCL LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of RTCL Limited ("Holding company") and its Associates (holding company and its subsidiaries together referred to as "the Group"), which includes its share of profit/Loss in its associates and jointly controlled entities for the Year ended 31st March 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

a) includes the results of the followings entities-

Name of the Entity	Relationship
Raghunath Builders Private Limited	Associate
PJ Softwares Pvt. Ltd.	Associate

- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Qualified Opinion

- 1) As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income, However, the company has recognized the Non-current Investments in equity shares (other than subsidiary, associates and joint ventures) at Cost amounting Rs.1201.8 Lakhs as appearing in the Standalone Ind As Balance Sheet as at March 31,

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2026, and March 31, 2025 which constitutes a departure from the AS-109 "Financial Instruments". Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable. This matter was also reported in the previous year.

In view of the above our report is modified to the extent of differential amount between Cost value and Fair Value which cannot be quantified in the absence of relevant information and data.

- 2) We Refer Note No. 11 under other notes in Notes to Accounts annexed with the financial statements for the year ended March 31, 2026 wherein the total outstanding debtors for the year ended March 31, 2026 amounting to Rs. 52.66 lakhs include Rs. 38.54 lakhs which are due for more than six months and no provision has been made for the same in the Books of Accounts.

In view of the above our report is modified to the extent of Rs. 38.54 lakhs.

- 3) The company has an ongoing case with 'M/s Superior Fabrics Private Limited, where the arbitrator had passed the Award(order) vide dated January 15, 2024 that claimant (i.e M/s Superior Fabrics Pvt td) is entitled for a sum of Rs. 67.81 lakhs and the company had filed the appeal for same in Hon'ble Delhi High Court against the order of arbitrator and the said appeal in dismissed by the Hon'ble Delhi High court on dated April 15, 2024 and the company has filed appeal in the Division Bench of the Hon'ble Delhi High Court.

Further, the company had incurred an amount of Rs. 345.20 lakhs in the project, which has been shown as Inventory and also incurred an amount of Rs. 105 lakhs in the project for the Advances, which is under dispute and we report that no provision for the same has been accounted for in the Financial Statement.

In view of the above facts and circumstances, our report is modified to the extent of Rs. 450 lakhs.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statement.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current year. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Emphasis of Matter

- a) *Balance of Debtors, Creditors, Advances & Loans as on March 31, 2026 are subject to confirmation and reconciliation consequential effect (if any) on the financial statement remains unascertained.*
- b) *The inventory has been physically verified by the management and it being a technical matter we are unable to comment upon the quantity, pricing and method being used for valuation of the Inventory and have relied upon the value and quantity certified by the management.*
- c) *We are unable to comment if the Property, Plant & Equipment has been physically verified by the management in the said period. Accordingly, we are unable to comment upon the existence and method being used for valuation of the fixed assets since no physical verification report produced to us and nor the method of verification was produced.*

Our opinion is not modified in respect of the above emphasis.

Managements Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting

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records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- f) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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Other Matters

1. We have audited, in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, the standalone financial statements of the associates included in the consolidated financial statements, whose financial information reflects total assets of 38.06 crore as at March 31, 2026, and total revenue of Nil crore for the year ended on that date, as considered in preparation of consolidated financial statements. Our opinion on the consolidated financial statements, insofar as it relates to the amounts and disclosures included in respect of these associates, is based on our audit reports issued on the standalone financial statements of such associates.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements, is not modified in respect of the above matters.

2. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For V V G & Co
Chartered Accountants
FR No. 005120N

VIRENDRA KUMAR
GOEL

Digitally signed by VIRENDRA
KUMAR GOEL
Date: 2026.05.30 15:19:30 +05'30'

Virendra Kumar Goel
(Proprietor)
Membership No: 083705
UDIN: 26083705AGZWYQ3424

Place: New Delhi
Date: 30.05.2026

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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 RTCL Limited

(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016)

(Figures in Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	Rs. 282.098	Rs. 282.098
	2	Total Expenditure	Rs. 86.527	Rs. 86.520
	3	Net Profit/(Loss)	Rs. 176.135	Rs. 176.130
	4	Earnings Per Share	Rs. 1.468	Rs. 1.460
	5	Total Assets	Rs. 5,096.199	Rs. 5,096.199
	6	Total Liabilities	Rs. 584.100	Rs. 584.100
	7	Net Worth	Rs. 4,512.099	Rs. 4,512.099
	8	Any other financial item(s) (as felt appropriate by the management)	Rs. -	Rs. -

II. Audit Qualification (each audit qualification separately):

1. As per Ind AS 109 "Financial Instruments" the investment in equity shares (other than subsidiary, associates and joint ventures) are recognized at fair value through Profit and Loss Account or Fair Value through Other Comprehensive Income. However, the company has recognized the Noncurrent Investments in equity shares (other than subsidiary, associates and joint ventures) at Cost amounting Rs.1201.8 Lakhs as appearing in the Standalone Ind As Balance Sheet as at March 31, 2026, and March 31, 2025 which constitutes a departure from the AS-109 "Financial Instruments". Financial Instruments. Therefore, financial impact on account of the difference between the fair value and the cost of Non-Current Investment in the "Non-Current Investment", "Other Equity" and "Other Comprehensive Income" and "Deferred Tax" are not ascertainable. This matter was also reported in the previous year.

2. We Refer Note No. 11 under other notes in Notes to Accounts annexed with the financial statements for the year ended March 31, 2026 wherein the total outstanding debtors for the year ended March 31, 2026 amounting to Rs.52.66 lakhs include Rs.38.54 lakhs which are due for more than six months and no provision has been made for the same in the Books of Accounts.

3. In accordance with the IND AS 10 "Events after the reporting period" the following matter needs to be reported as it is a significant event occurring after the reporting period- In the case of 'M/s Superior Fabrics Pvt Ltd v/s M/s RTCL Ltd the arbitrator had passed the Award(order) vide dated January 15, 2024 that claimant (i.e M/s Superior Fabrics Pvt Ltd) is entitled for a sum of Rs. 67,61,180 and the company had filed the appeal for same in Hon'ble Delhi High Court against the order of arbitrator and the said appeal is dismissed by the Hon'ble Delhi High court on dated April 15, 2024 and the company has informed that they are in the process of filing an appeal in the Double Bench of the Hon'ble Delhi High Court. Further the company had incurred an amount of Rs. 345,20,795 in the project which shown as Inventory and also incurred an amount of Rs. 105,00,000 in the project for the Advances which is under dispute and we report that no provision for the same has been accounted in the Financial Statement.

b. Type of Audit Qualification : Modified

c. Frequency of qualification: Whether appeared first time : No

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No

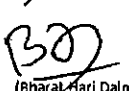
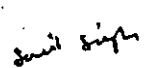
e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources.

(ii) If management is unable to estimate the impact, reasons for the same: As per Management estimate, present cost of Financial Instruments represent the value close to fair market value. However, Company is in the process to get fair market valuation done in due course, being a very tedious and lengthy work due to delayed availability of input materials/ information/ financial resources

(iii) Auditors' Comments on (i) or (ii) above: A quantification is not possible at present, based on the information and explanation provided by the management.

III. Signatories:

• CEO/Managing Director	 (Pray Kumar Jain)
• CFO	 (Bharat Hari Dalmia)
• Audit Committee Chairman	 (Sunil Singh)
• Statutory Auditor	For V.V.G & CO. Firm Registration No: 005120N Chartered Accountants VIRENDRA KUMAR GOEL Digitally signed by VIRENDRA KUMAR GOEL Date: 2026.05.30 14:45:48 +05'30' Virendra Kumar Goel Proprietor Membership No.: 083705

Place: Delhi

Date: 30.05.2026