RLF

RLF LIMITED

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Regd. Office: 14 kms, Gurgaon Pataudi Road, Village Jhund Sarai Veeran,
Distt. Gurgaon (Haryana) 122016
E-mail: compliance@rlfltd.com; teamunited83@gmail.com,
Website: www.rlfltd.com **CIN:** L74999HR1979PLC032747

Date: 13th November, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 512618
BSE Symbol: RLF

Subject: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reference: Submission of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

Pursuant to Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of **RLF Limited** ("the Company"), at its meeting held today, i.e., **Friday, 13th November, 2026,** at the Corporate Office of the Company situated at D-41, South Extension, Part-II, New Delhi – 110049, has considered and approved the following matter:

1. Considered and approved the Standalone Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2026.

   In compliance with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) the Standalone un-audited Financial Results for the Quarter and Half Year ended 30th September, 2026 of the Company along with Limited Review Report is enclosed herewith in annexure for your reference and records.

The meeting of the Board of Directors of the Company commenced at 07:15 p.m. and concluded at 08:30 p.m.

You are requested to take the above information on record.

Thanking You.
For RLF Limited

ADITYA KHANNA
Digitally signed by ADITYA KHANNA
Date: 2026.11.13 21:45:07 +05'30'

Aditya Khanna
Managing Director
DIN: 01860038

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

To the Board of Directors of RLF Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of RLF Limited ('the Company') for the quarter ended 30 Sep 2026 and for the period from 1st April 2026 to 30 Sept 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 5 of the accompanying Statement in connection with the amounts receivable from certain debtors of USD 24243.45 beyond permissible time under the Foreign Exchange Management Act ('FEMA'). Pending filing for condonation of delay with competent authority no adjustments are made to the accompanying financial results for the quarter ended Sep 30, 2026.

R K BHALLA & CO. M.No.-518515 DELHI Chartered Accountants

6. The Company has adopted revaluation model for land parcel. The land parcel come under green belt area and road widening area accordingly the management may get a settlement value against the land which is not the fair value. Accordingly, the management has considered the fair value of land in the current quarter on the basis of assessment by an independent expert. The Management has booked a revaluation gain of Rs. 879.05 lakhs (net of tax) in accompanied unaudited financial results for the quarter ended June 30, 2026.

7. We draw attention to Note 9 of the accompanying Statement in relation to various loans and advances provided by the Company. The Company enters into the agreement which includes interest @9.25% per annum. But no such income is booked by the Company in the accompanying financial results for the quarter ended Sep 30, 2026.

8. Note 10 of the accompanying Statement in relation to borrowings taken by the Company. The Company enters into the agreement which includes interest @9.25% per annum. But no such expense is booked by the Company in the accompanying financial results for the quarter ended Sep 30, 2026.

9. Note 8 of the accompanying Statement in relation to delay in payment of statutory liabilities by the Company. Further no provision for interest and penalty has also been recorded by the Company in the accompanying financial results for the quarter ended Sep 30, 2026.

Our opinion is not modified in respect of these matters.

For R K Bhalla & Co
Chartered Accountants
Firm Registration No: 024798N

R K BHALLA & CO. M.No.-518515 DELHI Chartered Accountants

CA Rajat Kalsi
Partner
Membership No. 518515

UDIN: 26518515CNLYYN1795

Place: New Delhi
Date: 13 November 2026

RLF Limited

Corporate Identity Number (CIN): L74999HR1979PLC032747

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

Website:www.rlfltd.com, Email id: investorrelations@rlfltd.com, Phone:011-49075251

Statement of Unaudited Financial Results for the Quarter and Six Month Period Ended September 30, 2026

(Rs. In lacs, except per share data)

Sl. No.	Particulars	Quarter ended			Six month period ended		Year ended
		30.09.2026 [Unaudited] [1]	30.06.2026 [Unaudited] [2]	30.09.2025 [Unaudited] [3]	30.09.2026 [Unaudited] [4]	30.09.2025 [Unaudited] [5]	31.03.2026 [Audited] [6]
I	Revenue from Operations	-	3.32	3.78	3.32	16.18	49.31
II	Other Income	16.80	20.11	7.04	36.91	15.31	49.73
	Total Revenue (I + II)	**16.80**	**23.43**	**10.82**	**40.23**	**31.49**	**99.05**
III	**Expenses**						
	a) Cost of Material Consumed	0.00	1.26	3.34	1.26	14.26	42.66
	c) Sub-contracting expenses	13.77	1.36	-	15.13	-	0.00
	b) Change in Inventories of Finished Goods	(13.77)			(13.77)		
	d) Employee Benefit Expenses	5.50	3.58	3.72	9.07	7.42	14.52
	e) Finance Cost	0.11	0.07	0.14	0.18	0.32	31.81
	f) Depreciation and Amortisation Expense	1.36	1.48	1.52	2.85	3.05	6.15
	g) Other Expenses	8.88	12.97	11.90	21.85	17.15	35.50
IV	**Total Expenses**	**15.85**	**20.73**	**20.64**	**36.57**	**42.20**	**130.65**
V	**Profit before Exceptional and Extraordinary Items and Tax (II-IV)**	**0.95**	**2.70**	**(9.82)**	**3.65**	**(10.71)**	**(31.60)**
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	0.95	2.70	(9.82)	3.65	(10.71)	(31.60)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	0.95	2.70	(9.82)	3.65	(10.71)	(31.60)
X	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
XI	Profit for the Period from Continuing Operations (IX-X)	**0.95**	**2.70**	**(9.82)**	**3.65**	**(10.71)**	**(31.60)**
XII	**Other Comprehensive Income, Net of Income Tax**						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Gain on revaluation on land	-	1,187.91	-	1,187.91	-	-
	c) Income tax relating to items that will not be reclassified to profit or loss	-	(308.86)	-	(308.86)	-	-
	d) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	e) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total comprehensive income for the period	-	**879.05**	-	**879.05**	-	-
XIII	Profit for the Period (XI+XV)	**0.95**	**881.75**	**(9.82)**	**882.71**	**(10.71)**	**(31.60)**
XIV	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	1,094.35	964.35	980.18	1,094.35	980.18	964.35
XV	Other equity (excluding equity share capital)						1,764.86
XVI	Earning Per Equity Share						
	a) Basic	0.01	0.03	(0.10)	9.15	(0.11)	(0.33)
	b) Diluted	0.01	0.03	(0.10)	9.15	(0.11)	(0.32)

RLF LIMITED
Statement of assets and liabilities

(Rs. In lacs, except per share data)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A	**Assets**		
1	**Non-current assets**		
	Property, plant and equipment	3,797.38	2,610.49
	Capital work-in-progress	323.09	323.09
	Financial assets		-
	Investments		
	Loans	11.90	11.90
	Deferred tax assets (net)	-	-
	Other non-current assets	1.26	0.50
		4,133.62	**2,945.97**
2	**Current assets**		
	Inventories	218.43	205.93
	Financial assets		
	Trade receivables	36.74	65.82
	Cash and cash equivalents	8.48	7.45
	Loans	15.89	20.39
	Other financial assets	2.75	2.75
	Other current assets	10.43	5.21
		292.73	**307.55**
	Total assets	**4,426.35**	**3,253.51**
B	**Equity and liabilities**		
3	**Equity**		
	Equity share capital	1,094.35	964.35
	Other equity	2,654.06	1,764.86
	Total equity	**3,748.41**	**2,729.20**
	Liabilities		
4	**Non-current liabilities**		
	Financial liabilities		
	Borrowings	44.35	57.13
	Other financial liabilities	4.13	3.07
	Deferred Tax Liabilities [Net]	308.86	-
		357.33	**60.20**
5	**Current liabilities**		
	Financial liabilities		
	Borrowings	177.71	302.17
	Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises	15.33	45.88
	Other financial liabilities	66.36	66.86
	Other current liabilities	61.22	49.20
		320.61	**464.11**
	Total equity and liabilities	**4,426.35**	**3,253.51**

RLF LIMITED
Statement of Cash Flows

(Rs. In lacs, except per share data)

Particulars		September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
Cash flow from operating activities			
Net profit/ (loss) before tax		3.65	(10.71)
Adjustments for:			
Depreciation and amortization expenses		2.85	3.05
Liability written back		(0.25)	(0.35)
Rental Expenses		0.18	
Rental Income		(0.96)	
Finance costs		0.00	0.31
Operating profit before working capital changes		**5.47**	**(7.69)**
Working capital adjustments:			
Working capital adjustments:			
(Increase) / decrease in trade receivables		29.07	24.29
(Increase) / decrease in Inventories		(12.50)	6.67
(Increase) / decrease in other current assets and non current assets		(2.60)	(11.46)
Increase / (decrease) in trade payables and other liabilities		(30.30)	(21.81)
Increase / (decrease) in Long term & short term loan & advances		-	
Increase/ (decrease) in other current liabilities		13.09	(10.75)
Cash (used in) / generated from operations		**2.23**	**(20.76)**
Direct taxes paid (net)		(2.62)	(0.12)
Net cash (used in) / generated from operating activities	**(A)**	**(0.39)**	**(20.89)**
Cash flow from investing activities			
Purchase of property, plant and equipment		(1.83)	-
Interest received			
Loans and advances received / (given) (net)		4.50	(18.40)
Sale of Investments		-	-
Net cash (used in)/ flow from investing activities	**(B)**	**2.67**	**(18.40)**
Cash flow from financing activities			
Proceeds / (repayments) of long-term borrowings - (net)		(12.78)	3.59
Proceeds / (repayments) of short-term borrowings - (net)		12.04	0.04
Receipt of share call money on partly paid up shares		-	0.02
Finance costs paid		(0.51)	60.70
Net cash flow from financing activities	**(C)**	**(1.25)**	**64.34**
Net increase in cash and cash equivalents	**(A + B + C)**	**1.03**	**25.06**
Cash and cash equivalents as at beginning of the period		7.45	2.88
Cash and cash equivalents as at the end of the period		**8.48**	**27.94**
Components of cash and cash equivalents			
Balances with banks:			
- On current accounts		2.21	0.48
Cash on hand		6.26	7.91
Total cash and cash equivalents as at the end of the period		**8.48**	**8.40**

RLF Limited

Notes to the Unaudited financials results for the quarter and six month period ended September 30, 2026

1 Investors can view the unaudited financial results of RLF Limited ('the Company') on Company's website www.rlfltd.com or on the websites of BSE (www.bseindia.com).

2 The above Unaudited Financial Results of the Company for the quarter and six month period ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 13, 2026.

3 The Unaudited 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.

4 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 the reportable business segment i.e. "Textile Embroidery" and its new venture of Sports Academy.

5 As at September 30, 2026, foreign currency receivables amounting to USD 24,243.45 from certain debtors have been outstanding for more than three years. However, during the current quarter, the Company has received USD 4,792.10 against the said outstanding receivables.

6 The Company has adopted revaluation model for land parcel. The land parcel come under green belt area and road widening area accordingly the management may get a settlement value against the land which is not the fair value. Accordingly, the management has considered the fair vale of land in the current quarter on the basis of assessment by an independent expert. The Management has booked a revaluation gain of Rs. 879.05 lakhs (net of tax) in accompanied unaudited financial results for the quarter ended June 30, 2026.

7 During the financial year, the Company converted loans outstanding from its Directors amounting to 136.50 lakhs into Equity Share Capital by way of allotment of equity shares, after obtaining the requisite approvals and complying with the applicable provisions of the Companies Act, 2013. Accordingly, the outstanding loan balance has been adjusted against the Equity Share Capital of the Company.

8 The Company has defaulted in payment of TDS payable amounting to RS 696751 which is cumulative outstanding . Further no provision has been made for interest and penalty on the said outstanding liability. The management of the company is in discussion with statutory authorities to settel the liability including fine and penalty.

9 The Company has provided various loans to its group companies. The loans carries an interest @9.25% per annum. No such income has been booked by the Company during the quarter. Due to this the other income of the Company has been understated by Rs 0.87 lakhs (approximately) in the unaudited financial result of the Company for the quarter ended Sept 30, 2026.

10 The Company taken various borrowings from its group companies and key management personnel and its relatives. The loans carries an interest @9.25% per annum. No such expense has been booked by the Company during the quarter. Due to this the finance cost of the Company has been understated by Rs 2.25 Lakhs (approximately) in the unaudited financial result of the Company for the quarter ended Sept 30, 2026.

11 The previous periods/ year figure have been regrouped / reclassified, wherever necessary to conform the current period classification.

For RLF Limited

ADITYA KHANNA
Digitally signed by ADITYA KHANNA
Date: 2026.11.13 19:24:41 +05'30'

Aditya Khanna
Managing Director
DIN: 01860038

Place: New Delhi
Date: November 13, 2026