



**LIMITED REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To  
The Board of Directors,  
**RUNIT INVESTMENTS COMPANY LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **Runit Investments Company Limited** for the quarter and half year ended 30<sup>th</sup> September, 2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the SEBI Regulations'), as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13<sup>th</sup> November, 2020, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

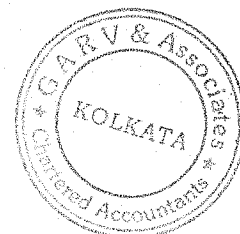
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G A R V & Associates**  
(Formerly Rustagi & Co.)  
Chartered Accountants  
Firm Registration No.301094E

*Ashish Rustagi*  
(Ashish Rustagi)  
Partner

Membership No.62982

UDIN: 20062982 AAAAN39590



Place: Kolkata  
Date: 13.11.2020

**RUNIT INVESTMENTS COMPANY LIMITED**

Regd. Office

Diamond Heritage, Suit No.1411,16, Strand Road, Kolkata - 700001

**Unaudited Financial Results for the Quarter ended 30th September 2020**

PARTICULARS	Quarter ended			Six months ended		Year ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue from operation</b>						
(a) Interest Income	9.29	7.42	31.84	16.71	43.54	79.07
(b) Dividend Income	0.00	0.00	0.09	0.00	0.14	0.21
(c) Net Gain on fair value changes	3.51	6.12	0.00	9.63	7.61	12.66
<b>Total</b>	<b>12.80</b>	<b>13.54</b>	<b>31.93</b>	<b>26.34</b>	<b>51.29</b>	<b>91.94</b>
<b>2 Other Income</b>	1.41	1.62	2.19	3.03	5.43	28.67
<b>3 Total Income from Operation</b>	<b>14.21</b>	<b>15.16</b>	<b>34.12</b>	<b>29.37</b>	<b>56.72</b>	<b>120.61</b>
<b>4 Expenditure</b>						
a. Finance Cost	10.65	10.53	14.81	21.18	29.30	52.78
b. Employees benefits expenses	3.41	3.08	3.32	6.49	5.92	16.95
c. Depreciation & amortisation expenses	5.76	5.70	5.97	11.46	14.58	29.43
d. Other Expenses	2.79	4.49	4.36	7.28	8.97	13.86
e. Net loss on sale of Investments under amortised cost category	0.00	0.00	0.00	0.00	0.00	57.19
<b>Total Expenses</b>	<b>22.61</b>	<b>23.80</b>	<b>28.46</b>	<b>46.41</b>	<b>58.77</b>	<b>170.21</b>
<b>5 Profit(+)/Loss(-) before Tax (3-4)</b>	-8.40	-8.64	5.66	-17.04	-2.05	-49.60
<b>6 Tax expenses</b>						
a. Current Tax	0.00	0.00	0.00	0.00	0.00	1.42
b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	-10.13
<b>Total Tax Expenses</b>	0.00	0.00	0.00	0.00	0.00	-8.71
<b>7 Profit/(loss) for the period (5-6)</b>	-8.40	-8.64	5.66	-17.04	-2.05	-40.89
<b>8 Other Comprehensive Income - Gain/(loss)</b>						
a) (i) Items that will not be reclassified to Profit or loss	0.26	1.88	0.00	0.00	0.00	5.68
(ii) Income tax relating to items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
b) (i) Items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other comprehensive income	0.26	1.88	0.00	0.00	0.00	5.68
<b>9 Total Comprehensive Income for the period (7+8)</b>	-8.14	-6.76	5.66	-17.04	-2.05	-35.21
<b>10 Paid-up Equity Share Capital (Rs.10/- oer share)</b>	20.00	20.00	20.00	20.00	20.00	20.00
<b>11 Reserve &amp; Surplus (i.e.Other Equity)</b>						
<b>12 Earning per share of Rs.10/- each - not annualised (Rs.)</b>						
a) Basic	-4.07	-3.38	2.83	-8.52	-1.03	-20.45
b) Diluted	-4.07	-3.38	2.83	-8.52	-1.03	-20.45

**NOTES:-**

- The above results have been approved by the Audit Committee and have been taken on record by the Board of Directors at the respective meeting held on 13th November, 2020 and a Limited Review of the same has been carried out by the Statutory Auditor of the Company.
- AS compliant Financial Results for the Quarter ended September, 2019 have been subjected to Limited Review. However, the Management has exercised necessary Due Diligence to ensure that the Financial Results for the said Quarter provide a true and fair view of the affairs of the Company
- The above results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) to the extent applicable.
- Provision for Gratuity Liability will be considered at the end of the year. Provision for Bonus Liability has not been accounted for.
- Provision for Current Tax & Deferred Tax will be considered at the end of the year.
- The reconciliation between net profit for the quarter ended September 2019 reported earlier as per previous Indian GAAP and the one recast as per Ind AS could not be ascertained as the market price for 30 September 2019 of the securities is not available.
- Previous year figures were rearranged/regrouped wherever necessary.

**Net Profit reported for September Quarter 2019 as per previous**

Add/Less: Adjustments pursuant to adoption of Ind AS

(a) Fair value changes of Investment in Mutual Fund

0.00

(b) Income tax effect on above

0.00

**Net Profit after Tax as per Ind AS**

For RUNIT INVESTMENTS CO.LTD

For G A R V & Associates

(Formerly Rustagi & Co.)

Chartered Accountants

Ashish Rustagi

ASHISH RUSTAGI

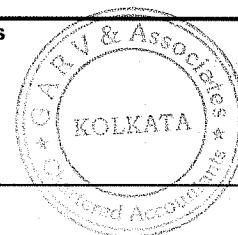
Partner

Place: Kolkata

Date : 13th November, 2020

Director

M. No. 062982



## RUNIT INVESTMENTS COMPANY LIMITED

CIN:L6924WB1981PLC034400

Registered Office: Diamond Heritage, Unit 1411, 16.Strand Road, Kolkata-700001

### Unaudited Standalone Statement of Assets & Liabilities as at 30th September, 2020

	As at 30.09.2020	As at 31.03.2020
	Unaudited	Audited
<b>ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and cash equivalents	13.54	8.19
(b) Trade Receivables	0.03	-
(c) Loans & Advances	-	299.55
(d) Investments	1,376.36	1,164.77
<b>Sub-total-Financial Assets</b>	<b>1,389.93</b>	<b>1,472.51</b>
<b>Non Financial Assets</b>		
(a) Current Tax Assets	15.42	22.23
(b) Investment Property	80.39	82.70
(c) Property ,Plant and Equipment	159.34	168.44
(d) Other Tangible Assets	0.19	0.25
(e) Other Non-financial Assets	3.21	4.34
<b>Sub-total- Non Financial Assets</b>	<b>258.55</b>	<b>277.96</b>
<b>Total Assets</b>	<b>1,648.48</b>	<b>1,750.47</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
(a) Trade Payables	0	0
(b) Borrowings (other than Debt Securities)	445.09	523.74
(c) Deposits	1.50	1.80
(d) other financial liabilities	1.99	1.99
<b>Sub- total -Financial Liabilities</b>	<b>448.58</b>	<b>527.53</b>
<b>Non Financial Liabilities</b>		
(a) Provisions	15.44	15.44
(b) Deferred tax Liability (Net)	50.00	50.01
(c) other non financial liabilities	3.51	3.78
<b>Sub- total -Non Financial Liabilities</b>	<b>68.95</b>	<b>69.23</b>
<b>EQUITY</b>		
(a) Equity Share Capital	20.00	20.00
(b) Other equity-Reserves & Surplus	1110.95	1133.71
<b>Total Equity</b>	<b>1130.95</b>	<b>1153.71</b>
<b>Total Equity and liabilities</b>	<b>1648.48</b>	<b>1750.47</b>

