

**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**

Review Report to
**The Board of Directors,
RUNIT INVESTMENTS COMPANY LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **Runit Investment Company Limited** for the quarter and half year ended 30th September, 2022 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 25th October, 2022, 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 GARV & Associates
Chartered Accountants
Firm Registration No. 301094E

Ashish Rustagi
(ASHISH RUSTAGI)
Partner
Membership No. 062982



Place: Kolkata
Date: 25th October, 2022

UDIN: 22062982 BBTUATG017

RUNIT INVESTMENTS COMPANY LIMITED

Regd. Office

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

(In Lakh)

Unaudited Financial Results for the Quarter ended 30th September" 2022

| PARTICULARS | Quarter ended | | | Year ended |
|---|---------------|----------------|---------------|--------------|
| | 30-09-2022 | 30-06-2022 | 30.09.2021 | 31-03-2022 |
| | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 Revenue from operation | | | | |
| (a) Net sales/income from operations (Net of excise duty) | 0.00 | 0.00 | 11.87 | 37.95 |
| (b) Other operating income | - | - | - | - |
| (c) Net gain on fair value changes* | 10.11 | 3.59 | 3.24 | 31.28 |
| Total income from operations (net) | 10.11 | 3.59 | 15.11 | 69.23 |
| 2 Expenses | | | | |
| (a) Cost of materials consumed | | | - | - |
| (b) Purchases of Traded Goods | | | - | - |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | | | - | - |
| (d) Employee benefits expenses | 3.89 | 4.48 | 3.44 | 15.10 |
| (e) Depreciation | 3.83 | 3.83 | 4.68 | 18.61 |
| (f) Other expenditure | 3.55 | 5.87 | 3.94 | 13.96 |
| Total expenses [2(a)to 2(g)] | 11.27 | 14.18 | 12.06 | 47.66 |
| 3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | (1.16) | (10.59) | 3.05 | 21.57 |
| 4 Other income | 4.91 | 1.61 | 3.75 | 28.76 |
| 5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4) | 3.75 | (8.98) | 6.80 | 50.33 |
| 6 Finance Cost | 0.00 | 0.00 | 8.24 | 26.71 |
| 7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items | 3.75 | (8.98) | (1.44) | 23.62 |
| 8 Exceptional items | - | - | - | - |
| 9 Profit / (Loss) from ordinary activities before tax (6+7) | 3.75 | (8.98) | (1.44) | 23.62 |
| 10 Tax expense | - | - | - | 12.67 |
| 11 Net Profit / (Loss) from ordinary activities after tax (8-9) | 3.75 | (8.98) | (1.44) | 10.95 |
| 12 Extraordinary items(Net of Tax) | - | - | - | - |
| 13 Net Profit / (Loss) for the period (11 + 10) | 3.75 | (8.98) | (1.44) | 10.95 |
| 14 Other Comprehensive Income | | | | |
| (a) Items not reclassified to Profit & Loss** | - | - | - | 4.71 |
| (b) Items reclassified to Profit & Loss | - | - | - | - |
| 15 Total comprehensive income for the period (12+13) | 3.75 | (8.98) | (1.44) | 15.69 |
| 16 Paid-up equity share capital (Face Value - Rs. 10/-per share) | 20.00 | 20.00 | 20.00 | 20.00 |
| 17 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | - | - | - | - |
| 18.i Earnings per share (before extraordinary items) (of `Rs. 10/- each) (not annualised): | | | | |
| (a) Basic | 1.88 | (4.49) | (0.72) | 5.48 |
| (b) Diluted | 1.88 | (4.49) | (0.72) | 8.76 |
| 18.ii Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised): | | | | |
| (a) Basic | 1.88 | (4.49) | (3.46) | 5.48 |
| (b) Diluted | 1.88 | (4.49) | (3.46) | 8.76 |

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 9th October, 2022 and a Limited Review of the same has been carried out by the Statutory Auditors 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.
- Previous year figures were rearranged/regrouped wherever necessary.

For RUNIT INVESTMENTS CO.LTD

Place:Kolkata
Date :25th October,2022

(Navin Kumar Bhartia)
Director
DIN:00259552

Ashish Rustagi
Partner
M.No:062982



RUNIT INVESTMENTS COMPANY LIMITED

CIN:L6924WB1981PLC034400

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

Audited Standalone Statement of Assets & Liabilities as at 30th Sep"2022

| | As at 30.09.22 | 30.09.21 |
|--|-----------------|-----------------|
| | Unaudited | Unaudited |
| ASSETS | | |
| Financial Assets | | |
| (a) Cash and cash equivalents | 0.30 | 26.72 |
| (b) Trade Receivables | 0.41 | - |
| (c) Loans & Advances | 334.88 | - |
| (d) Investments | 828.94 | 1,132.54 |
| Sub-total-Financial Assets | 1,164.53 | 1,159.26 |
| Non Financial Assets | | |
| (a) Current Tax Assets | - | - |
| (b) Investment Property | - | - |
| (c) Property ,Plant and Equipment | 210.89 | 228.99 |
| (d) Other Tangible Assets | - | 29.15 |
| (e) Other Non-financial Assets | 22.61 | 10.22 |
| Sub-total- Non Financial Assets | 233.50 | 268.35 |
| Total Assets | 1,398.03 | 1,427.63 |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| Financial Liabilities | | |
| (a) Trade Payables | 4.95 | 3.40 |
| (b) Borrowings (other than Debt Securities) | 208.53 | 252.18 |
| (c) Deposits | 0.00 | 0.00 |
| (d) other financial liabilities | 4.86 | 3.12 |
| Sub- total -Financial Liabilities | 218.35 | 258.71 |
| Non Financial Liabilities | | |
| (a) Provisions | 18.64 | 16.46 |
| (b) Deferred tax Liability (Net) | 74.35 | 58.51 |
| (c) other non financial liabilities | 1.46 | 0.00 |
| Sub- total -Non Financial Liabilities | 94.45 | 74.97 |
| EQUITY | | |
| (a) Equity Share Capital | 20.00 | 20.00 |
| (b) Other equity-Reserves & Surplus | 1065.23 | 1073.95 |
| Total Equity | 1085.23 | 1093.95 |
| Total Equity and liabilities | 1398.03 | 1427.63 |

J. Banerjee

Rustagi

