

Independent Auditor's Review Report on Unaudited 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 of
Neelkanth Limited (formerly known as R T Exports Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **Neelkanth Limited** (formerly known as R T Exports Limited) ("the Company") for the quarter ended June 30, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), as amended.
2. This 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) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Pathak H. D. & Associates LLP**
Chartered Accountants
(Registration No. 107783WW100593)



Gopal Chaturvedi
Partner
Membership No.: 090903
UDIN – 24090903BKCEJI5541



Place: Mumbai
Date: August 13, 2024

NEELKANTH**NEELKANTH LIMITED****(FORMERLY KNOWN AS R T EXPORTS LIMITED)**

ID OFFICE : 508, Dalamal House, Jamnalal Bajaj Road, Nariman Point, Mumbai - 40002

CIN:- L51900MH1980PLC022582

Tel :- 91-22-22812000 Email :- headoffice@rtexports.com web site :- www.rtexports.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Income :				
	(a) Revenue From operation	-	102.98	68.33	571.85
	(b) Other Income	0.83	1.99	0.09	4.47
	Total Income	0.83	104.97	68.42	576.32
2	Expenses :				
	(a) Purchase of Stock in Trade	-	595.16	-	606.66
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(513.71)	66.15	(118.30)
	(c) Employee benefits expense	3.94	3.99	3.43	17.12
	(d) Finance Costs	1.18	1.17	1.37	5.12
	(e) Depreciation and amortisation expense	2.59	2.59	2.59	10.39
	(f) Other expenses	4.46	5.18	5.75	25.19
	Total Expenses :	12.17	94.38	79.29	546.18
3	Profit/(Loss) before tax	(11.34)	10.59	(10.87)	30.14
4	Tax Expenses				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	-	-	-
5	Profit/(Loss) for the period/year	(11.34)	10.59	(10.87)	30.14
6	Other Comprehensive Income				
	Items that will not be reclassified to profit and loss				
	Remeasurement of net defined benefit plan	-	(0.75)	-	(0.75)
	Total other comprehensive Income		(0.75)		(0.75)
7	Total Comprehensive Income for the period/year	(11.34)	9.84	(10.87)	29.39
8	Paid up Equity Share Capital (Face value per share Rs.10/-)	435.90	435.90	435.90	435.90
9	Other equity excluding Revaluation Reserve	-	-	-	522.52
10	Earnings per Equity Share (EPS) (Face value per share Rs.10/-)				
	(a) Basic	(0.26)*	0.24*	(0.25)*	0.69
	(b) Diluted	(0.26)*	0.24*	(0.25)*	0.69
	* Not Annualised				

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NEELKANTH**NEELKANTH LIMITED
(FORMERLY KNOWN AS R T EXPORTS LIMITED)**REGD OFFICE : 508, Dalamal House, Jamnalal Bajaj Road, Nariman Point, Mumbai - 400021
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UNAUDITED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue(Net)				
	(a) Segment - Agro	-	102.98	68.33	571.85
	(b) Segment - Others	-	-	-	-
	Total :-	-	102.98	68.33	571.85
	Less :- Inter Segment Revenue	-	-	-	-
	Total Income	-	102.98	68.33	571.85
2	Segment Results (Profit(+) / Loss (-) before tax and Interest from Each Segment)				
	(a) Segment - Agro	(0.49)	21.03	1.69	81.51
	(b) Segment - Others	-	-	-	-
	Total :-	(0.49)	21.03	1.69	81.51
	Less :- i) Interest	1.18	1.17	1.37	5.12
	ii) Other Unallocable Expenditure net off unallocable income	(9.67)	(9.27)	(11.19)	(46.25)
	Total Profit / (Loss) before Tax	(11.34)	10.59	(10.87)	30.14
3	Segment Assets				
	(a) Segment - Agro	695.03	872.95	580.89	872.95
	(b) Segment - Others	-	-	-	-
	(c) Unallocated	330.20	240.61	410.35	240.61
	Total Segment Assets	1,025.23	1,113.56	991.24	1,113.56
4	Segment Liabilities				
	(a) Segment - Agro	-	87.85	-	87.85
	(b) Segment - Others	-	-	-	-
	(c) Unallocated	78.14	67.29	73.08	67.29
	Total Segment Liabilities	78.14	155.14	73.08	155.14





Notes: -

1. The Name of the Company has been changed from "R T Exports Limited to "Neelkanth Limited" with effect from 18th August, 2023.
2. The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their meeting held on 13th August, 2024. The statutory auditor of the Company has carried out the limited review for the quarter ended 30th June, 2024.
3. As per Indian Accounting Standard 108 'Operating Segment', the Company has reported 'Segment Information' as described below:
Two business segments have been identified: Agro products representing Trading of Rice and others.

The assets and liabilities that cannot be allocated between the segments are shown as unallocable assets and liabilities respectively.
4. The figure for the quarter ended 31st March, 2024 are the balancing figures between the audited figures in respect of full financial year ended 31st March, 2024 and results published up to third quarter ended 31st December, 2023.
5. The figures for the previous period/year have been re-grouped/re-arranged, wherever necessary, to correspond with the current period's classification / disclosure.

For and on behalf of Board of Directors of
Neelkanth Limited

A. Y. Dawdia

Asha Yogesh Dawdia
Director
DIN No.: 06897196

Place: Mumbai
Date: 13th August, 2024

