



**Independent Auditor's Report on Audit of Quarterly and Year to Date Annual Standalone Financial Results of the company pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

To  
The Board of Directors of  
Runit Investments Company Limited,

**Opinion**

We have audited the accompanying statement of the quarterly and year to date Standalone Financial Results of Runit Investments Company Limited ("the Company") for the Quarter ended 31<sup>st</sup> March 2025 and for the year ended 31<sup>st</sup> March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulations 33 and 52 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income/ (loss) and other financial information of the Company for the quarter March 31, 2025 and for the year ended March 31, 2025.

**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's Responsibilities for the Audit of the Standalone Financial Results" 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/(loss) of the Company and other financial information in accordance with the applicable accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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 financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.
- 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going basis of accounting and, based on the audit evidence obtained, whether an uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents 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.



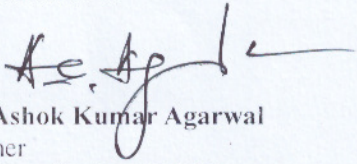
**Other Matters**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Ranjit Jain & Co.**

Chartered Accountants

FRN: 322505E



**CA Ashok Kumar Agarwal**

Partner

Membership No. 056622



Place: Kolkata

Date: 29.05.2025

UDIN: 25056622BMOMRW5117

RUNIT INVESTMENTS COMPANY LIMITED

CIN:L65924WB1981PLC034400

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

www.runitinvestments.com

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(All Amounts in Rs Lakhs, unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	Mar-31	Dec-31	Mar-31	Mar-31	Mar-31
	2025	2024	2024	2025	2024
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations					
Interest Income	8.28	4.81	12.20	33.25	51.00
Dividend Income	-	0.01	-	0.02	0.00
Net Gain on Fair Value Changes	-	-	-	-	-
(I) Total Revenue from operations	8.28	4.82	12.20	33.27	51.10
(II) Other Income	10.31	0.03	44.18	70.41	64.80
(III) Total Income (I+II)	18.59	4.85	56.38	103.68	115.90
Expenses					
Net Loss on Fair Value Changes	-4.61	0.18	19.87	18.24	8.20
Finance Cost	26.76	28.53	55.09	94.06	55.00
Employee benefits expense	6.62	6.03	8.82	29.04	23.90
Depreciation	3.28	3.37	3.12	13.10	12.70
Other Expense	9.36	12.28	21.08	37.98	38.00
(IV) Total Expenses	41.41	50.39	107.98	192.43	138.00
(V) Profit before Exceptional Items and Tax	(22.82)	(45.54)	(51.60)	(88.75)	(22.10)
Exceptional Items (Net)	-	-	-	-	-
(V) Profit/(loss) before Tax (III-IV)	(22.82)	(45.54)	(51.60)	(88.75)	(22.10)
(VI) Tax Expense					
Current Tax	-	-	0.15	-	0.10
Earlier year Tax	(0.19)	-	-	(0.19)	0.20
Deferred Tax	45.70	-	(9.02)	48.61	(9.00)
Total Tax Expenses	45.51	-	(8.87)	48.41	(8.60)
(VII) Net Profit/(Loss) for the Period (V-VI)	22.69	(45.54)	(42.73)	(40.33)	(13.40)
(VIII) Other Comprehensive Income					
(i) Items that will not be reclassified to Profit/(Loss)					
(a) Re-measurement (loss)/ gain on defined benefit plans	0.53	0.28	1.13	1.38	1.10
(b) Tax impact on above	0.15	(0.07)	(0.09)	(0.06)	(0.00)
(c) Equity Instruments through OCI	(219.13)	280.52	(49.28)	68.27	(49.20)
(d) Tax impact on above	14.11	(18.36)	4.48	(5.09)	4.40
(ii) Items that will be reclassified to profit or loss					
(a) Financial instruments through OCI	-	-	-	-	-
(b) Tax impact on above	-	-	-	-	-
Other Comprehensive Income for the Period (i+ii)	(204.34)	262.37	(43.76)	64.50	(43.70)
(IX) Total Comprehensive Income for the Period (VII+VIII)	(181.65)	216.82	(86.49)	24.17	(57.20)
(X) Paid up equity share capital (face value per share-Rs 10/-)	20.00	20.00	20.00	20.00	20.00
(XI) Other Equity	-	-	-	1,071.28	1,047.10
(XII) Earnings per Share (FV Rs. 10/- each) (not annualised )					
Basic & Diluted (Rs.)	11.35	(22.77)	(21.37)	(20.17)	(6.70)

NOTES:-

1 The above results for the Quarter & Year Ended 31st March, 2025 have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 29th May,2025.The Statutory Auditor's has expressed an unmodified opinion on the above results.

2 The Company has operated only in one segment i.e non banking financial activity. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".

3 The figures for the quarter ended 31st March 2025 and 31st March 2024 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the previous financial year.

4 There were no exceptional items during the period.

5 Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.



For Runit Investments Co Ltd.

(Navin Kumar Bhartia)  
Director  
DIN:00259552

Place:Kolkata

Date :29th May, 2025

RUNIT INVESTMENTS COMPANY LIMITED

CIN:L6924WB1981PLC034400

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

Audited Statement of Assets & Liabilities As at Mar 31st- 2025

(All Amounts in Rs Lakhs, unless otherwise stated)

	As at March 31, 2025	As at March 31, 2024
	Audited	Audited
<b>ASSETS</b>		
<b>1 Financial Assets</b>		
(a) Cash and cash equivalents	12.29 ✓	4.71
(b) Receivables		
(I) Trade Receivables	-	1.14
(c) Loans	3.12 ✓	8.49
(d) Investments	1,704.79 ✓	2,195.96
(e) Other Financial Assets	7.88 ✓	7.27
Sub-total-Financial Assets	<b>1,728.08</b>	<b>2,217.57</b>
<b>2 Non Financial Assets</b>		
(a) Current Tax Assets (Net)	9.67 ✓	10.95
(b) Property ,Plant and Equipment	188.75 ✓	186.49
(d) Other Non-financial Assets	14.49 ✓	20.41
Sub-total- Non Financial Assets	<b>212.91</b>	<b>217.85</b>
<b>Total Assets</b>	<b>1,941.00</b>	<b>2,435.42</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1 Financial Liabilities</b>		
(a) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.49	15.96
(b) Borrowings	796.63	1,257.25
(c) Other financial liabilities	-	17.19
Sub- total -Financial Liabilities	<b>802.12</b>	<b>1290.40</b>
<b>2 Non Financial Liabilities</b>		
(a) Provisions	20.95	20.69
(b) Deferred tax Liability (Net)	3.29	46.74
(c) Other non financial liabilities	23.37	10.48
Sub- total -Non Financial Liabilities	<b>47.60</b>	<b>77.91</b>
<b>3 EQUITY</b>		
(a) Equity Share Capital	20.00	20.00
(b) Other Equity	1,071.28	1,047.11
<b>Total Equity</b>	<b>1,091.28</b>	<b>1,067.11</b>
<b>Total liabilities and Equity</b>	<b>1,941.00</b>	<b>2,435.42</b>

For Runit Investments Co Ltd.



(Navin Kumar Bhartia)  
Director

DIN:00259552

Place:Kolkata

Date :29th May, 2025

RUNIT INVESTMENTS COMPANY LIMITED

CIN:L6924WB1981PLC034400

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

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Statement of Cash flow for the year ended March 31, 2025

(All Amounts in Rs Lakhs, unless otherwise stated)

SI No.	PARTICULARS	Year Ended	Year Ended
		March, 31 2025	March, 31 2024
		Audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net Profit / (Loss) Before Tax	(88.75)	(22.11)
	Adjustments for :		
	Depreciation	13.10	12.77
	Dividend Income Received	0.02	-
	Liability no longer required written back	0.16	(0.28)
	Amortisation of Staff Cost	-	0.47
	Interest Income through FVPTL	-	(0.45)
	Net gain on fair value changes	39.84	8.26
	Interest expense	94.06	55.09
	<b>Operating Profit Before Working Capital Changes</b>	<b>58.44</b>	<b>53.75</b>
	Adjustments for changes in working capital:		
	(Increase) / Decrease in Loans	5.37	95.82
	(Increase) / Decrease in Trade Receivables	-	(1.13)
	(Increase) / Decrease in Other Non- Financial Asset	5.92	(0.79)
	(Increase) / Decrease in Financial Assets	0.53	(7.27)
	Increase / (Decrease) in Other Financial Liabilities	-	15.01
	Increase / (Decrease) in Trade Payables	(27.66)	15.96
	Increase / (Decrease) in Provisions	1.65	2.82
	Increase / (Decrease) in Other Non-Financial Liabilities	12.89	10.36
	<b>Cash Generated From Operations</b>	<b>57.14</b>	<b>184.53</b>
	Direct Taxes Paid	(0.34)	(7.39)
	<b>Net Cash flow from/(used in) Operating Activities</b>	<b>56.79</b>	<b>177.14</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property Plant & Equipment	(15.37)	(3.57)
	Sale of Property Plant & Equipment	-	-
	Purchase of Investments	(574.55)	(1,605.31)
	Sale of Investments	174.18	194.23
	<b>Net Cash flow (used) in Investing Activities</b>	<b>(415.76)</b>	<b>(1,414.65)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	(Repayment) of Borrowing (net)	460.62	(1,094.50)
	Proceeds from Borrowings	-	2,315.50
	Interest paid on loan	(94.06)	(19.33)
	<b>Net Cash flow from/(used in) Financing Activities</b>	<b>366.56</b>	<b>1,201.67</b>
	<b>Net Increase / (Decrease) In Cash and Cash Equivalents</b>	<b>7.58</b>	<b>(35.84)</b>
	Total Cash and Cash Equivalents as at Beginning of the Year	4.71	40.55
	Total Cash and Cash Equivalents as at the end of the Year	12.29	4.71

**NOTES:-**

- The above statement of cash flow has been prepared under the 'Indirect Method' as set out in IND AS 7-'Statement of Cash Flows'.



For Runit Investments Co Ltd.

(Navin Kumar Bhartia)

Director

DIN:00259552

Place:Kolkata

Date :29th May, 2025