

REAL TOUCH FINANCE LIMITED (Formerly ASSOCIATED CEREALS LIMITED)

CIN L01111WB1997PLC085164

ARIHANT ENCLAVE , GROUND FLOOR
493B / 57A G.T. ROAD (SOUTH)
SHIBPUR , HOWRAH - 711102
PH.NO : 033-26402042
EMAIL : acaasm@rediffmail.com

Date:- 13/11/2017

To,
BSE Limited,
P J Towers,
Dalal Street, Fort
Mumbai- 400001

Subject- Outcome of Board Meeting

Ref: Scrip Code: 538611

Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure requirements) Regulation 2015, we are pleased to inform you that Board of Directors at its meeting held on today i.e 13th November, 2017, which commenced on 1.00 pm and concluded on 3.00 pm have considered and approve the following:-

The Board has approved and taken on record the unaudited financial Results for the Quarter/ half year ended on 30th September, 2017 along with limited review report issued by statutory Auditor of the Company.

- Please acknowledge the same.

Thanking You

Yours Faithfully

For Real Touch Finance Limited

Hetal C. Gudgud.

Hetal Gudgud

Company-Secretary

General information about company	
Scrip code	538611
Name of company	REAL TOUCH FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2017
Date of end of financial year	31-03-2018
Date of board meeting when results were approved	13-11-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2017
Description of presentation currency	INR
Level of rounding used in financial results	Actual
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	NA
Start time of board meeting	01:00
End time of board meeting	03:00

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1	Income		
	Revenue from operations	2335519.83	296810.16
	Other income	0	0
	Total income	2335519.83	296810.16
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	0	0
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0	0
(f)	Other Expenses		
1	BANK CHARGES	203.15	590.15
2	CDSL FEES	51750	51750
3	DELAYED CHARGES	-40868.87	0
4	DEMAT CHARGES	241.46	1198.3
5	FILING FEES	4200	5400
6	GENERAL EXPENSES	9900	17900
7	LEGAL FEES	7500	57500
8	PROFESSIONAL FEES	11800	25300
9	SITTING FEES	17000	37000
10	OTHERS	323200.39	976977.07
	Total other expenses	384926.13	1173615.52
	Total expenses	384926.13	1173615.52

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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	1950593.7	-876805.36
4	Exceptional items	0	0
5	Total profit before tax	1950593.7	-876805.36
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	1950593.7	-876805.36
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	1950593.7	-876805.36

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Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Other comprehensive income [Abstract]	-1202259.84	-1202259.84
	Total Amount of items that will not be reclassified to profit and loss	-1202259.84	-1202259.84
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-1202259.84	-1202259.84

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23	Total Comprehensive Income for the period	748333.86	-2079065.2
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital		
	Face value of equity share capital		
27	Details of debt securities		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
30	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.058	-0.163
	Diluted earnings (loss) per share from continuing operations	0.058	-0.163
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.058	-0.163
	Diluted earnings (loss) per share from continuing and discontinued operations	0.058	-0.163
31	Debt equity ratio		
32	Debt service coverage ratio		

33	Interest service coverage ratio		
34	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2017	01-04-2016
Date of end of reporting period	30-09-2017	31-03-2017
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment	0	0
Capital work-in-progress	0	0
Investment property	0	0
Goodwill	0	0
Other intangible assets	99382644	0
Intangible assets under development	0	0
Biological assets other than bearer plants	0	0
Investments accounted for using equity method	0	0
Non-current financial assets		
Non-current investments	0	14391190
Trade receivables, non-current	0	0
Loans, non-current	0	99382640
Other non-current financial assets	0	0
Total non-current financial assets	0	113773830
Deferred tax assets (net)	0	0
Other non-current assets	0	0
Total non-current assets	99382644	113773830
2 Current assets		
Inventories	0	0
Current financial asset		
Current investments	991823.77	0
Trade receivables, current	162972.15	0
Cash and cash equivalents	54827.13	734760
Bank balance other than cash and cash equivalents	0	0
Loans, current	212636420	208267860
Other current financial assets	0	8010
Total current financial assets	213846043.05	209010630
Current tax assets (net)	0	0
Other current assets	2172661	0
Total current assets	216018704.05	209010630



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Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	315401348.05	322784460
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	126926900	126926900
Other equity	185819226.05	187898870
Total equity attributable to owners of parent	312746126.05	314825770
Non controlling interest		
Total equity	312746126.05	314825770
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	0	0
Trade payables, non-current	0	0
Other non-current financial liabilities	0	0
Total non-current financial liabilities	0	0
Provisions, non-current	2308000	0
Deferred tax liabilities (net)	0	0
Deferred government grants, Non-current	0	0
Other non-current liabilities	0	0
Total non-current liabilities	2308000	0
Current liabilities		
Current financial liabilities		
Borrowings, current	0	0
Trade payables, current	0	0
Other current financial liabilities	0	0
Total current financial liabilities	0	0
Other current liabilities	347222	5650390
Provisions, current	0	2308300

	Current tax liabilities (Net)	0	0
	Deferred government grants, Current	0	0
	Total current liabilities	347222	7958690
3	Liabilities directly associated with assets in disposal group classified as held for sale	0	0
4	Regulatory deferral account credit balances and related deferred tax liability	0	0
	Total liabilities	2655222	7958690
	Total equity and liabilities	315401348.05	322784460
	Disclosure of notes on assets and liabilities		



LIMITED REVIEW REPORT

To,
The Board of Directors,
REAL TOUCH FINANCE LIMITED
Arihant Enclave, Ground Floor,
493B/57A, G.T Road(South) ,Shibpur,
Howrah - 711102

We have reviewed the accompanying statement of unaudited financial results of **REAL TOUCH FINANCE LIMITED** for the quarter and half year ended **30th September, 2017**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements, 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 analytical procedures applied to financial data and thus provide 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 of unaudited financial results prepared in accordance with 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and 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.

Place- Kolkata
Date- 13/11/2017

For P D. Randar & Co.
Chartered Accountants
Firm Registration No. 319295E



Shakti

Shakti Anchalia
Partner
Membership No. 301692