

General information about company		
Scrip code*	537840	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE523K01012	
Name of company	Raunaq International Limited (Formerly Known as Raunaq EPC International Limited)	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	13-11-2025 16:25	
End date and time of board meeting	13-11-2025 17:30	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	14-02-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.raunaqinternational.com/pdf/related_party_transactions_policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default in outstanding Loans and Debt Securities.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
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.			
1	Income			
	Revenue from operations	958.22	1908.85	
	Other income	100.89	163.68	
	Total income	1059.11	2072.53	
2	Expenses			
(a)	Cost of materials consumed	920.2	1493.74	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-145.48	-190.02	
(d)	Employee benefit expense	51.48	98.4	
(e)	Finance costs	9.08	16.06	
(f)	Depreciation, depletion and amortisation expense	1.14	2.15	
(g)	Other Expenses			
1	Other Expenses	130.06	429.03	
	Total other expenses	130.06	429.03	
	Total expenses	966.48	1849.36	
3	Total profit before exceptional items and tax	92.63	223.17	
4	Exceptional items	0	0	
5	Total profit before tax	92.63	223.17	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	9.39	50.95	
9	Total tax expenses	9.39	50.95	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	83.24	172.22	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	83.24	172.22	
17	Other comprehensive income net of taxes	-0.13	-0.26	
18	Total Comprehensive Income for the period	83.11	171.96	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	334.32	334.32	
	Face value of equity share capital	334.32	334.32	
22	Reserves excluding revaluation reserve			
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.49	5.15	
	Diluted earnings (loss) per share from continuing operations	2.49	5.15	
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	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.49	5.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.49	5.15	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	21.16
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	327.92
	Trade receivables, non-current	280.24
	Loans, non-current	0
	Other non-current financial assets	0.53
	Total non-current financial assets	608.69
	Deferred tax assets (net)	0
	Other non-current assets	
	Total non-current assets	629.85
2	Current assets	
	Inventories	338.05
	Current financial asset	
	Current investments	0
	Trade receivables, current	1064.86
	Cash and cash equivalents	21.77
	Bank balance other than cash and cash equivalents	184.81
	Loans, current	5.19
	Other current financial assets	8.29
	Total current financial assets	1284.92
	Current tax assets (net)	41.09
	Other current assets	490.63
	Total current assets	2154.69
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	2784.54
	Total current assets	2154.69
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	2784.54
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	334.32
	Other equity	611.42
	Total equity attributable to owners of parent	945.74
	Non controlling interest	
	Total equity	945.74
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	305
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	305
	Provisions, non-current	7.38
	Deferred tax liabilities (net)	13.44
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	325.82
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1287.48
	Total Trade payable	1287.48
	Other current financial liabilities	58.43
	Total current financial liabilities	1345.91
	Other current liabilities	84.28
	Provisions, current	82.79
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	1512.98
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	1838.8
	Total equity and liabilities	2784.54
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Engineering Contracting Business	401.54	977.06
2	Trading of alloy steel for auto components	556.68	931.79
	Total Segment Revenue	958.22	1908.85
	Less: Inter segment revenue		
	Revenue from operations	958.22	1908.85
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Engineering Contracting Business	74.38	117.99
2	Trading of alloy steel for auto components	-24.46	47.64
	Total Profit before tax	49.92	165.63
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income	-42.71	-57.54
	Profit before tax	92.63	223.17
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Engineering Contracting Business	909.52	909.52
2	Trading of alloy steel for auto components	794.79	794.79
	Total Segment Asset	1704.31	1704.31
	Un-allocable Assets	1080.24	1080.24
	Net Segment Asset	2784.55	2784.55
4	Segment Liabilities		
	Segment Liabilities		
1	Engineering Contracting Business	773.86	773.86
2	Trading of alloy steel for auto components	513.62	513.62
	Total Segment Liabilities	1287.48	1287.48
	Un-allocable Liabilities	551.33	551.33
	Net Segment Liabilities	1838.81	1838.81
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement Gains/(Losses) on Defined Benefit Plan	-0.13	-0.26
	Total Amount of items that will not be reclassified to profit and loss	-0.13	-0.26
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.00	0.00
5	Total Other comprehensive income	-0.13	-0.26

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	223.17
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	16.06
	Adjustments for decrease (increase) in inventories	-194.71
	Adjustments for decrease (increase) in trade receivables, current	-189.67
	Adjustments for decrease (increase) in trade receivables, non-current	-104.17
	Adjustments for decrease (increase) in other current assets	-228.56
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	3.25
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	410.76
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-62.01
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2.15
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-157.8
	Adjustments for provisions, current	3.03
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	5.87
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-507.54
	Net cash flows from (used in) operations	-284.37
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-284.37
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	-6.54
	Purchase of property, plant and equipment	-3.27
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	5.87
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-5.83
	Net cash flows from (used in) investing activities	-3.23
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	135
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	16.06
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	118.94
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-168.66
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-168.66
	Cash and cash equivalents cash flow statement at beginning of period	190.43
	Cash and cash equivalents cash flow statement at end of period	21.77

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																								
														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.										
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Bharat Gears Ltd	AAACB4860G	Group Company	Any other transaction	Rent paid	1.39	N.A.			0.69	0.07	0										
2	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Bharat Gears Ltd	AAACB4860G	Group Company	Any other transaction	Security Deposit (Rent)		N.A.			0	0.19	0.19										
3	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Vibrant Reality Infra Private Limited	AAACV0104B	Group Company	Any other transaction	Rent paid		N.A.			0	14.32	14.32										
4	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Vibrant Reality Infra Private Limited	AAACV0104B	Group Company	Any other transaction	Electricity Charges		N.A.			0	5.36	5.36										
5	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Vibrant Reality Infra Private Limited	AAACV0104B	Group Company	Any other transaction	Loan Taken	75	N.A.			0	75	75										
6	Raunaq International Limited (Formerly known as Raunaq EPC International Limited)	AAACR5747C	Vibrant Reality Infra Private Limited	AAACV0104B	Group Company	Any other transaction	Interest on Loan		N.A.			4.13	2.03	2.08										
7	Raunaq International Limited (Formerly known as	AAACR5747C	Mr. Naresh Kumar Verma	AAFPV3392R	Directors	Any other transaction	Loan Taken	400	N.A.			150	95	230										

[illegible]