



Ref: RailTel/Sectt/21/SE/S-16/V-4

Date: 11<sup>th</sup> December, 2024

लिस्टिंग विभाग, नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड,  
'एक्सचेंज प्लाजा', सी-1, ब्लॉक जी,  
बांद्रा - कुर्ला कॉम्प्लेक्स, बांद्रा (ई),  
मुंबई - 400 051

Ref: Your email dated 04/12/2024 regarding clarification for financial results

Dear Sir/Madam,

This is with reference to your above referred email wherein seeking clarification with respect to quick result submitted to the Exchange dated 28-Oct-2024 i.e. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI - UDIN is not mentioned

2. In this regard, Finance division has informed that at the time of signing the report, the Unique Document Identification Number (UDIN) was inadvertently omitted. However, the statutory auditors subsequently generated the UDIN in a timely manner and given the same to RailTel. The Copy of limited review report having UDIN is enclosed as **Annexure – I**.

3. We hope the responses provided by us would meet your requirements.

धन्यवाद,

रेलटेल कॉर्पोरेशन ऑफ इंडिया लिमिटेड के लिए

  
11/12/2024

जे. एस. मारवाह

कंपनी सचिव एव अनुपालन अधिकारी

सदस्यता संख्या – एफ सी एस 8075

संलग्न: उपरोक्त अनुसार

रेलटेल कॉर्पोरेशन ऑफ इंडिया लिमिटेड, भारत सरकार (रेल मंत्रालय) का उपक्रम

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**Independent Auditors' Review Report on Unaudited Financial Results**

To  
The Board of Directors  
RailTel Corporation of India Limited  
New Delhi

We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of RailTel Corporation of India Limited ("the Company") for the 6 months period ended on 30th September 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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"), specified under section 133 of the Companies Act 2013, including relevant circulars issued by the SEBI from time to time and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.

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 from material misstatement and also considering the requirements of SA 600 "Using the Work of Another Auditor". A review of the Statement is limited to the inquiries of the Company personnel and by applying appropriate analytical procedures to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of the opinion. We have not conducted an audit of the Company, and accordingly, we do not, express an audit opinion.




Based on our review conducted as stated in paragraph 3 and based on the consideration of the review reports of other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results referred to above, prepared in accordance with the applicable Indian accounting standards (Ind AS) and other recognized accounting policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (As amended), including the manner in which it is to be disclosed, or that it contains any material misstatements.

#### **Other Matters**

We did not review the financial results/information of 3 branches i.e. Eastern, Western and Southern Region included in these unaudited financial results; whose financial results/information reflect total revenue from operations of Rs. 1,08,677 lakhs, total net profit before tax of Rs. 15,915 lakhs for the 6 month period ended on 30<sup>th</sup> September 2024, and total assets of Rs. 2,59,512 lakhs as on that date. The financial results/information of these branches have been reviewed by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches is based solely on the reports of other branch auditors. Our conclusion on the Statement is not modified in respect of the above matter.

For LUNAWAT & CO  
Chartered Accountants  
F. R. No. 000629N

  
Ramesh Kumar Bhatia  
Partner  
M No: 080160



Date: 28.10.2024  
Place: New Delhi  
UDIN: 24080160BKCSMM6719