



**Auditor's Report on Quaterly Financial Results and Year to date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
The Board of Directors,  
**REAL TOUCH FINANCE LIMITED (FORMERLY ASSOCIATED CEREALS LIMITED)**  
493B/57A G T ROAD (S) SHIBPUR  
HOWRAH-711101  
WEST BENGAL

We have audited the accompanying statement of standalone financial results of **REAL TOUCH FINANCE LIMITED** for the quarter and Year ended 31<sup>st</sup> March , 2020 (“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 read with circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. The standalone financial results for the quarter and Year ended March 31, 2020 have been prepared on the basis of unaudited standalone for the Nine Month Period ended December 31, 2019, the audited annual standalone financial statements as at and for the Year ended March 31, 2020, and the relevant requirement of the regulation and the circular, which are the responsibility of the Company's Management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine months period ended December 31, 2019 which was prepared in accordance with the recognition and measure principles laid down in Indian Accounting standard (Ind AS) -34 Interim Financial Reporting, Specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounted principles generally accepted in India; Our audit of the annual standalone financial statements as at and for the Year ended March 31, 2020 and the relevant requirements of the Regulation and the Circular.

We conducted our Audit 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 financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our Audit provide a reasonable basis for our opinion.





In our opinion and to the best of the information and according to the explanation given to us, these quarterly financial results as well as the Year to date results;

- a) are presented in accordance with the requirements of the Regulation read with the Circular in this regard and  
b) give a true and fair view of the net Profit, other comprehensive Income and Other Financial information of the Company for the quarter and year ended March 31, 2020.

Place: Kolkata

Dated:- 31.07.2020



For, P D Randar and Co.  
Chartered Accountants

*Kriti Agarwal*  
Kriti Agarwal  
Partner

Membership No. 302753

Firm Registration No. 319295E

UDIN ; 20302753AAAABZ5