



**Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the Quarter and Year to date 30th September, 2021 of M/s Real Touch finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 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 reviewed the accompanying statement of unaudited financial results of **M/S REAL TOUCH FINANCE LIMITED (FORMERLY ASSOCIATED CEREALS LIMITED)** for the quarter ended 30<sup>th</sup> September, 2021 (the "statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015 (as amended), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019.

The statement which is the responsibility of the Company's Management and approved by the Board of Directors in its Meeting held on 11.11.2021, has been prepared in accordance with recognition and measurement principles laid down in India Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our view.

We conducted our review 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. A review of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other reviews procedures. A review is substantially less in scope than an audit conducted in accordance with standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Dated:- 11/11/2021



For, P D Randar and Co.  
Chartered Accountants

Shakti Anchalia  
Partner

Membership No. 301692

Firm Registration No. 319295E

UDIN:-21301692AAAAΔE470b