



Independent Auditor's Review Report on the Quarter Unaudited Standalone Financial Results of M/s Real Touch finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended for the quarter ended 30th June, 2022

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 30th June, 2022 (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 Circular").

The statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read relevant Rule 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 review 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 the 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 SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, including the matter in which it is to be disclosed, or that it contains any material misstatement..

Place: Kolkata
Dated:- 12/08/2022



For, P D Randar and Co.
Chartered Accountants

Shakti Anchalia
Partner
Membership No.301692
Firm Registration No. 319295E
UDIN:-22301692A0WXTM4151