



RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGD. OFFICE : BIKANER BUILDING, 3RD FLOOR, ROOM NO.-9, 8/1, LAL BAZAR STREET, KOLKATA-700 001 • PHONE : +91-33-4450 0500, 22305666 • FAX : +91-33-2242 0588

14th November, 2018

To,
The General Manager
Department of Corporate Services
BSE Limited
P J Towers, Dalal Street
Mumbai- 400 001

Sub: Outcome of Board Meeting of RDB Rasayans Ltd held today, the 14th November, 2018

Ref: Scrip Code: 533608

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 14th November, 2018:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial Results alongwith Statement of Assets and Liabilities for the quarter and six months ended 30th September, 2018 and Limited Review Report of the Statutory Auditor.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation), a copy of the Unaudited Financial Results and the Statement of Assets and Liabilities of the Company for the quarter and six months ended 30th September, 2018 and the Limited Review Report is enclosed herewith.

The meeting commenced at 2:30 p.m. and concluded at 7.30 p.m.

Kindly take note of the above and acknowledge the receipt.

Thanking You.

Yours faithfully,
For RDB Rasayans Limited

Mausami Das
Company Secretary cum Compliance Officer



Encl: As above

Ref: SA/R/13R

Limited Review Report on Standalone Financial results of RDB Rasayans Limited for quarter and half year ended September 30, 2018 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

**To
The Board of Directors
RDB Rasayans Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **RDB Rasayans Limited** ("the Company"), for the quarter and half year ended September 30, 2018 ("the Statement") attached herewith, prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, read with SEBI Circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on November 14, 2018. Our responsibility is to issue a report on these standalone financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 Standalone Financial Results prepared in accordance with the applicable Indian Accounting Standards (Ind-AS) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with its circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L. B. Jha & Co.
Chartered Accountants
Firm Registration No : 301088E



(D.N.Roy)

Partner

Membership No. 300389

Place : Kolkata

Date : 14th November, 2018



RDB-Rasayans Limited

Registered Office : Bikaner Building, 8/1 Lal Bazar Street, 3rd Floor, Room No. 9, Kolkata - 700001,
Ph: 033-44500 500, Fax : 033 - 2242 0588 Email : info@rdbindia.com, Web : www.rdbgroup.com
CIN : L36999WB1995PLC074860

Statement of Standalone Un-Audited Financial Results for the Quarter and Six Months ended 30th September 2018

(Rs. in lakhs)

Particulars	STANDALONE					
	Quarter ended			Half yearly		Year Ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	2,476.16	2,081.42	2,001.16	4,557.58	3,798.80	7,828.41
II. Other Income	199.58	285.20	239.26	484.78	436.42	898.36
III. Total Income (I+II)	2,675.74	2,366.62	2,240.42	5,042.36	4,235.22	8,726.77
IV. EXPENSES						
Cost of material consumed	1,921.14	1,234.57	1,344.22	3,155.71	2,451.31	5,404.01
Purchase of stock-in-trade	7.42	10.75	7.37	18.17	33.34	44.32
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	(157.94)	88.02	3.62	(69.92)	27.12	(114.25)
Employee Benefits Expense	231.99	198.92	237.87	430.91	316.08	818.29
Finance Costs	29.66	44.99	43.49	74.65	76.82	166.95
Depreciation and amortisation expenses	28.29	27.70	25.30	55.99	53.61	107.50
Others Expenses	269.33	236.89	257.85	506.22	654.95	1,146.51
Total Expenses (IV)	2,329.89	1,841.84	1,919.72	4,171.73	3,613.23	7,573.33
V. Profit/(loss) before exceptional items and tax (III- IV)	345.85	524.78	320.70	870.63	621.99	1,153.44
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before tax (V-VI)	345.85	524.78	320.70	870.63	621.99	1,153.44
VIII. Tax Expense	107.99	111.36	123.19	219.35	210.20	419.55
- Current Income Tax	118.88	152.40	75.70	271.28	156.80	373.40
- Deferred Tax	(10.89)	(41.04)	47.49	(51.93)	53.40	46.15
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	237.86	413.42	197.51	651.28	411.79	733.89
X. Profit/(Loss) From Discontinuing Operations	-	-	-	-	-	-
XI. Profit (Loss) for the period (IX+X)	237.86	413.42	197.51	651.28	411.79	733.89
XII. Other Comprehensive Income	-	0.53	-	0.53	-	-1.21
A. Items that will not be reclassified to profit or loss	-	0.53	-	0.53	-	(1.85)
B. Items that will be reclassified to profit or loss	-	-	-	-	-	0.64
XIII. Total Comprehensive Income for the period (XI+XII)	237.86	413.95	197.51	651.81	411.79	732.68
XIV. Earnings per equity share (par value Rs.10/- each)						
-Basic	1.35	2.33	1.11	3.68	2.32	4.14
-Diluted	1.35	2.33	1.11	3.68	2.32	4.14



Notes :

- 1) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2) The above Financial Results for the Quarter & Half Year ended September 30, 2018 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of Directors at their respective meetings held on November 14, 2018. The statutory auditors of the Company have reviewed the above standalone for the quarter & half year ended September 30, 2018. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015, the statutory auditors have carried out limited review report for the quarter & half year ended September 30, 2018 and the report has been approved by the Board.
- 3) Status of implementation of project / commencement of commercial production under Regulation 33(1)(e) of the SEBI (LODR) Regulations, 2015 :

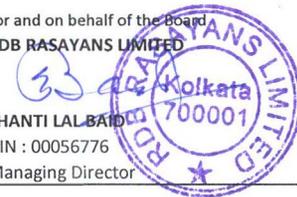
Utilization of proceeds of initial public issue as per Regulation 32(1) of the SEBI(LODR) Regulations, 2015 is as under			
Particulars	As per prospectus net amount to be deployed from issue proceeds	As per prospectus net amount to be deployed from issue proceeds	Incurred upto 30.09.2018
a. To finance the capital expenditure to enhance the manufacturing capacity :			
Civil works	-	-	-
Plant and machineries	2,391.27	2,391.27	413.23
Pre-operative expenses	70.00	70.00	-
Provision for contingencies	119.56	119.56	-
Security for WBSEDCL	200.00	200.00	-
Sub_total (a)	2,780.83	2,780.83	413.23
b. General corporate purpose	501.29	501.29	498.49
c. Issue expenses	272.88	272.88	192.11
Total (a+b+c)	3,555.00	3,555.00	1,103.83
Balance amount to be utilized out of IPO proceeds			2,451.17
Interim utilization of balance IPO proceeds :			
Balance in Escrow Account / Current Account			-
Balance in Mutual Funds			2,451.17
Total			2,451.17

- 4) Ind AS 115 "Revenue from Contracts with Customers" mandatory for reporting periods beginning on or after April 1, 2018, replaces the existing revenue recognition requirements. The Company has elected the option of the modified retrospective approach and the necessary adjustments have accordingly been made in books of accounts.
- 5) Figures for the quarter & half year ended September, 2017 have been reclassified, wherever necessary to make them comparable with the figures for the current period.
- 6) These results will be made available on the Company's website www.rdbgroup.in and websites of BSE Limited www.bseindia.com

Place : Kolkata
Dated : 14-11-2018

For and on behalf of the Board
RDB RASAYANS LIMITED

SHANTI LAL BAI
DIN : 00056776
Managing Director





RDB Rasayans Limited

Registered Office: Bikaner Building, 8/1 Lal Bazar Street, 3rd Floor, Room No. 9,
Kolkata – 700 001; Phone: 033-44500500; Fax: 033-22420588;
email i.d :info@rdbindia.com; Website: www.rdbgroup.in;
CIN: L36999WB1995PLC074860

Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at September 30,2018	As at March 31, 2018
	Unaudited	Audited
Non-current assets		
(a) Property, Plant and Equipment	1,334.08	1,358.23
(b) Intangibles		
(c) Financial Assets		
(i) Investment		
(ii) Other financial assets	12.20	11.58
(d) Deferred tax assets (Net)		
(e) Other non-current assets	19.60	22.10
Total Non - Current Assets	1,365.88	1,391.91
Current assets		
(a) Inventories	334.00	296.42
(b) Financial Assets		
(i) Investments	2,469.81	2,561.55
(ii) Trade receivables	1,174.07	1,133.29
(iii) Cash and cash equivalents	5.68	59.11
(iv) Other bank balances	83.88	69.77
(v) Loans	4,350.00	4,255.00
(vi) Other financial assets	404.13	341.31
(c) Other current assets	301.79	470.95
(c) Current Tax Assets		
Total Current Assets	9,123.36	9,187.40
Total Assets	10,489.24	10,579.31
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,771.48	1,771.48
(b) Other Equity	6,523.81	5,872.01
Total equity	8,295.29	7,643.49
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	232.79	296.81
(ii) Other financial liabilities		
(b) Provisions	34.34	36.49
(c) Other non-current liabilities	0.89	0.89
(d) Deferred Tax Liabilities	141.30	193.24
Total non-current liabilities	409.32	527.43
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	957.54	1,462.87
(ii) Trade payables		
-Due to parties registered under MSMED Act	-	-
-Due to other parties	384.65	372.19
(iii) Other financial liabilities	149.77	150.11
(b) Other current liabilities	44.26	49.82
(c) Current Tax Liabilities	248.41	373.40
Total Current Liabilities	1,784.63	2,408.39
Total liabilities	2,193.95	2,935.82
Total Equity & Liabilities	10,489.24	10,579.31

