



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 August, 2021

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 August, 2021

Ref: Scrip Code: 533608

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 14th August 2021:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial Results for the quarter ended 30th June, 2021 and Limited Review Report of the Statutory Auditor on the financial results.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation), a copy of the Unaudited Financial Results of the Company for the quarter ended 30th June, 2021 and the Limited Review Report is enclosed herewith.

The meeting commenced at 1:00 p.m. and concluded at 3:00 p.m.

Kindly take note of the above and acknowledge the receipt.

Thanking You.

Yours faithfully,
For RDB Rasayans Limited

Shradha Jalan



Shradha Jalan
Company Secretary cum Compliance Officer
Membership No. 47417

Encl: As above

Limited Review Report

To
The Board of Directors
RDB RASAYANS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of RDB RASAYANS LIMITED ("the Company"), for the quarter ended June 30, 2021.
2. This Statement, which is the responsibility of the 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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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.
4. 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 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.

For L.B. Jha & Co.,
Chartered Accountants
(Firm Registration Number: 301088E)



(Signature)
(D. N. Roy)
Partner

(Membership No: 300389)
UDIN: 21300389AAAAHL1388

Place : Kolkata
Date: 14th August, 2021

Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2021

Part-I		(Rs. In Lacs)			
Sl No	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		30th June 2021	31st March 2021	30th June 2020	31st March 2021
		Unaudited	Audited	Unaudited	Audited
1)	Income from Operations				
	(a) Revenue from operations	2,873.50	2,734.27	1,267.18	9,239.04
	(b) Other income	295.70	241.30	242.98	972.42
	Total income	3,169.20	2,975.57	1,510.16	10,211.46
2)	Expenses				
	(a) Cost of materials consumed	1,810.78	1,817.21	657.13	5,262.57
	(b) Purchase of stock-in-trade	5.06	10.79	-	12.10
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(48.92)	(13.49)	20.28	33.71
	(d) Employee benefits expense	234.80	324.92	157.82	992.99
	(e) Finance costs	10.42	8.96	7.67	30.48
	(f) Depreciation and amortisation expense	29.74	28.03	28.69	114.29
	(g) Other expenses	308.65	332.14	170.62	1,083.48
	Total expenses	2,350.53	2,508.56	1,042.21	7,529.62
3)	Profit/ (loss) before exceptional and extraordinary items and tax (1-2)	818.67	467.01	467.95	2,681.84
4)	Exceptional Items	-	-	-	-
5)	Profit/ (loss) before extra ordinary items and tax (3+4)	818.67	467.01	467.95	2,681.84
6)	Extraordinary items	-	-	-	-
7)	Profit / (Loss) before tax (5+6)	818.67	467.01	467.95	2,681.84
8)	Tax expense:	220.11	137.97	108.20	781.17
	a) Current tax	238.57	144.31	134.54	806.27
	b) Deferred tax	(18.46)	(6.34)	(26.34)	(25.10)
9)	Profit / (Loss) for the period from continuous operations (7-8)	598.56	329.04	359.75	1,900.67
10)	Profit / (Loss) from discontinuous operations (net of tax expenses)	-	-	-	-
11)	Net Profit / (loss) for the year (9+10)	598.56	329.04	359.75	1,900.67
12)	Other comprehensive income	-	(0.18)	-	(0.18)
A	(i) Items that will not be reclassified to profit or loss	-	(0.26)	-	(0.26)
	(ii) Income taxes relating to items that will not be reclassified to profit or loss	-	0.08	-	0.08
B	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income taxes relating to items that will be reclassified to profit or loss	-	-	-	-
13)	Total comprehensive income / (Loss) for the period (11+12)	598.56	328.86	359.75	1,900.49
14)	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	1,771.48	1,771.48	1,771.48	1,771.48
15)	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	9,817.22
16)	Earnings per equity share				
	[Face value of equity share Rs. 10 each (previous year Rs. 10 each)]				
	- Basic	3.38	1.86	2.03	10.73
	- Diluted	3.38	1.86	2.03	10.73

RDB Rasayans Limited

[Signature]
Director



Part- II
Notes:

- 1) The unaudited financial results for the quarter ended 30th June 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August 2021. The statement has been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016.
- 2) The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- 3) 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	Incurred upto 30.06.2021
a. To finance the capital expenditure to enhance the manufacturing capacity :		
Civil works	-	-
Plant and machineries	2,391.27	612.79
Pre-operative expenses	70.00	-
Provision for contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
Sub_total (a)	2,780.83	758.17
b. General corporate purpose	501.29	498.49
c. Issue expenses	272.88	192.11
Total (a+b+c)	3,555.00	1,448.77
Balance amount to be utilized out of IPO proceeds		2,106.23
Interim utilization of balance IPO proceeds :		
Balance in Escrow Account / Current Account		7.26
Balance in Mutual Funds		2,098.97
Total		2,106.23

- 4) Status of implementation of project / commencement of commercial production under Regulation 33 (1)(e) of the SEBI(LODR) Regulations, 2015 :
The Company has utilised the IPO fund as above and balance IPO fund has been kept in Escrow / Current Account and Mutual Funds as stated in Note No 3
- 5) The Company has filed a WRIT petition with The High Court of Calcutta challenging the vires of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012. The subject matter of the writ petition relates to entry tax over which there is a Tribunal.
- 6) The vigorous spread of COVID - 19 pandemic including the more lethal second wave continues to affect the businesses across India and the operations of the Company. Despite intermittent disruptions during the period in regular operations of the Company due to COVID - 19 pandemic, requiring lockdown, restrictive measures & other emergency measures, resulting in frequent interruption of working, the Company has been able to perform reasonably during the period ended 30th June, 2021. The actual impact of COVID-19's impact would be recognized prospectively at a later date through monitoring the prevalent future economic conditions its impact. In view of the situation still being uncertain, we are unable to assess the extent and duration of COVID-19's overall impact on the Company's business operations at this stage.
- 7) The figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable.



Place : Kolkata
Date : 14.08.2021

For and on behalf of the Board

RDB Rasayans Limited
(Signature)
Director

(Sandeep Baidya)
Whole time Director
DIN:00557018