



# 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

14<sup>th</sup> February, 2020

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 14<sup>th</sup> February, 2020**

**Ref: Scrip Code: 533608**

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 14<sup>th</sup> February, 2020:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2019 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 31<sup>st</sup> December, 2019 and the Limited Review Report is enclosed herewith.

The meeting commenced at 2:30 p.m. and concluded at 5:00 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  
Mem No. A47417**



**Encl: As above**

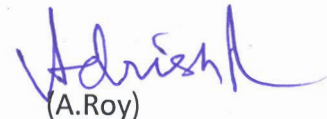
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**Limited Review Report**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **RDB Rasayans Limited** ("the Company"), for the quarter and nine months ended December 31, 2019 attached herewith.
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 standalone 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  
(Registration Number: 301088E)

  
(A.Roy)

Partner

(Membership Number 055826)

UDIN : 20055826AAAAAE5711



Place : Kolkata

Date : 14<sup>th</sup> February, 2020



## 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 Nine Months ended 31st December 2019

(Rs. in lakhs)

Particulars	STANDALONE					
	Quarter ended			Nine Months Ended		Year Ended
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1) Income from Operation</b>						
(a) Revenue from Operations	2,055.99	2,389.19	2,257.95	6,772.45	6,815.53	8,931.30
(b) Other Income	262.21	250.46	258.82	771.57	743.60	976.23
<b>Total Income</b>	<b>2,318.20</b>	<b>2,639.65</b>	<b>2,516.77</b>	<b>7,544.02</b>	<b>7,559.13</b>	<b>9,907.53</b>
<b>2) Expenses</b>						
(a) Cost of material consumed	1,381.75	1,679.40	2,035.04	4,376.77	5,190.75	6,640.89
(b) Purchase of stock-in-trade	-	5.19	9.80	5.19	27.97	33.62
(c) Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	54.28	(4.91)	(431.45)	339.82	(501.37)	(281.95)
(d) Employee Benefits Expense	200.04	275.64	190.62	694.92	621.53	919.48
(e) Finance Costs	37.17	31.40	37.93	100.82	112.58	144.31
(f) Depreciation and amortisation expenses	28.70	27.16	28.56	85.28	84.55	112.30
(g) Others Expenses	245.26	281.79	283.56	794.99	789.78	1,102.93
<b>Total Expenses</b>	<b>1,947.20</b>	<b>2,295.67</b>	<b>2,154.06</b>	<b>6,397.79</b>	<b>6,325.79</b>	<b>8,671.58</b>
<b>3) Profit/(loss) before exceptional items and tax (1- 2)</b>	<b>371.00</b>	<b>343.98</b>	<b>362.71</b>	<b>1,146.23</b>	<b>1,233.34</b>	<b>1,235.95</b>
<b>4) Exceptional Items</b>	-	-	-	-	-	-
<b>5) Profit/(loss) before tax (3-4)</b>	<b>371.00</b>	<b>343.98</b>	<b>362.71</b>	<b>1,146.23</b>	<b>1,233.34</b>	<b>1,235.95</b>
<b>6) Tax Expense</b>	<b>111.35</b>	<b>110.43</b>	<b>120.52</b>	<b>347.86</b>	<b>339.87</b>	<b>335.07</b>
(a) Current Income Tax (including Tax for earlier years)	102.00	97.17	103.85	320.01	375.13	389.21
(b) Deferred Tax	9.35	13.26	16.67	27.85	(35.26)	(54.14)
<b>7) Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>259.65</b>	<b>233.55</b>	<b>242.19</b>	<b>798.37</b>	<b>893.47</b>	<b>900.88</b>
<b>8) Profit/(Loss) from Discontinuing Operation</b>	-	-	-	-	-	-
<b>9) Tax expenses of discontinued operations</b>	-	-	-	-	-	-
<b>10) Profit/(Loss) from discontinuing operations after tax (8-9)</b>	-	-	-	-	-	-
<b>11) Profit / (Loss) for the period (7+10)</b>	<b>259.65</b>	<b>233.55</b>	<b>242.19</b>	<b>798.37</b>	<b>893.47</b>	<b>900.88</b>
<b>12) Other Comprehensive Income</b>	-	-	-	-	-	(2.99)
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(4.22)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	1.23
<b>13) Total Comprehensive Income for the period (11+12)</b>	<b>259.65</b>	<b>233.55</b>	<b>242.19</b>	<b>798.37</b>	<b>893.47</b>	<b>897.89</b>
<b>14) Paid-up Equity Share Capital (Face value Rs 10/- per Share)</b>	<b>1771.48</b>	<b>1771.48</b>	<b>1771.48</b>	<b>1771.48</b>	<b>1771.48</b>	<b>1771.48</b>
<b>15) Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>						6769.9
<b>16) Earnings per share (of Rs. 10/- each) (not annualised) (in Rs.)</b>						
-Basic and Diluted EPS	1.47	1.32	1.37	4.51	5.04	5.09

RDB Rasayans Limited

*(Signature)*

Director





**Notes :**

- 1) The above un audited financial results for the Quarter & Nine Months ended December 31, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2020. 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) 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	Incurred upto 31.12.2019
a. To finance the capital expenditure to enhance the manufacturing capacity :		
Civil works	-	-
Plant and machineries	2,391.27	520.21
Pre-operative expenses	70.00	-
Provision for contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
Sub_total (a)	2,780.83	665.59
b. General corporate purpose	501.29	498.49
c. Issue expenses	272.88	192.11
Total (a+b+c)	3,555.00	1,356.19
Balance amount to be utilized out of IPO proceeds		<b>2,198.81</b>
Interim utilization of balance IPO proceeds :		
Balance in Escrow Account / Current Account		33.02
Balance in Mutual Funds		2,165.79
<b>Total</b>		<b>2,198.81</b>

- 3) The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- 4) The company has adopted IND AS 116 "Leases" effective 1st April, 2019, as notified by the Ministry of Corporate Affairs (MCA) vide Companies (Indian Accounting Standard), Amendment Rules, 2019 using the modified retrospective method. The adoption of this Standard did not have any material impact on the profit of the quarter and nine months ended 31st December, 2019.
- 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) Effect of defined benefit obligation will be considered at year end.
- 7) The previous period figures have been regrouped/reclassified wherever necessary.

For and on behalf of the Board

RDB RASAYANS LIMITED

**RDB Rasayans Limited**



SHANTI LAL BAID  
DIN : 00056776  
Managing Director

Director

Place : Kolkata  
Dated : 14-02-2020

