

RDB Rasayans Limited

CIN-L36999WB1995PLC074860

Regd. Office : Bikaner Building, 8/1 Lal Bazar Street, Kolkata - 700001

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Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2020

(Rs. In Lacs)

| Part-I SI No | Particulars | Quarter ended | Quarter ended | Quarter ended | Year ended |
|-----------------|----------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|------------------|
| | | 30th June 2020 | 31st March 2020 | 30th June 2019 | 31st March 2020 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1) | Income from Operations | | | | |
| | (a) Revenue from operations | 1,267.18 | 2,205.67 | 2,327.27 | 8,978.12 |
| | (b) Other income | 242.98 | 273.34 | 258.90 | 1,044.91 |
| | Total income | 1,510.16 | 2,479.01 | 2,586.17 | 10,023.03 |
| 2) | Expenses | | | | |
| | (a) Cost of materials consumed | 657.13 | 1,205.14 | 1,315.62 | 5,581.91 |
| | (b) Purchase of stock-in-trade | - | 0.82 | - | 6.01 |
| | (c) Changes in inventories of finished goods, stock-in-trade and work-in-progress | 20.28 | 6.89 | 290.45 | 346.71 |
| | (d) Employee benefits expense | 157.82 | 281.20 | 219.24 | 976.12 |
| | (e) Finance costs | 7.67 | 24.79 | 32.25 | 125.61 |
| | (f) Depreciation and amortisation expense | 28.69 | 30.11 | 29.42 | 115.39 |
| | (g) Other expenses | 170.62 | 314.45 | 267.94 | 1,109.44 |
| | Total expenses | 1,042.21 | 1,863.40 | 2,154.92 | 8,261.19 |
| 3) | Profit/ (loss) before exceptional and extraordinary items and tax (1-2) | 467.95 | 615.61 | 431.25 | 1,761.84 |
| 4) | Exceptional Items | - | - | - | - |
| 5) | Profit/ (loss) before extra ordinary items and tax (3+4) | 467.95 | 615.61 | 431.25 | 1,761.84 |
| 6) | Extraordinary items | - | - | - | - |
| 7) | Profit / (Loss) before tax (5+6) | 467.95 | 615.61 | 431.25 | 1,761.84 |
| 8) | Tax expense: | 108.20 | 262.60 | 126.08 | 610.46 |
| | a) Current tax | 134.54 | 191.53 | 120.84 | 511.54 |
| | b) Deferred tax | (26.34) | 71.07 | 5.24 | 98.92 |
| 9) | Profit / (Loss) for the period from continuous operations (7-8) | 359.75 | 353.01 | 305.17 | 1,151.38 |
| 10) | Profit / (Loss) from discontinuous operations (net of tax expenses) | - | - | - | - |
| 11) | Net Profit / (loss) for the year (9+10) | 359.75 | 353.01 | 305.17 | 1,151.38 |
| 12) | Other comprehensive income | - | (4.55) | - | (4.54) |
| A | (i) Items that will not be reclassified to profit or loss | - | (6.41) | - | (6.41) |
| | (ii) Income taxes relating to items that will not be reclassified to profit or loss | - | 1.86 | - | 1.87 |
| 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) | 359.75 | 348.46 | 305.17 | 1,146.84 |
| 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 | - | - | - | 7,916.73 |
| 16) | Earnings per equity share [Face value of equity share Rs. 10 each (previous year Rs. 10 each)] | | | | |
| | - Basic | 2.03 | 1.99 | 1.72 | 6.50 |
| | - Diluted | 2.03 | 1.99 | 1.72 | 6.50 |

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By



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Part- II
Notes:

1) The unaudited financial results for the quarter ended 30th June 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th September 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 30.06.2020 |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------|
| a. To finance the capital expenditure to enhance the manufacturing capacity : | | |
| Civil works | - | - |
| Plant and machineries | 2,391.27 | 547.67 |
| Pre-operative expenses | 70.00 | - |
| Provision for contingencies | 119.56 | - |
| Security for WBSEDCL | 200.00 | 145.38 |
| Sub_total (a) | 2,780.83 | 693.05 |
| b. General corporate purpose | 501.29 | 498.49 |
| c. Issue expenses | 272.88 | 192.11 |
| Total (a+b+c) | 3,555.00 | 1,383.65 |
| Balance amount to be utilized out of IPO proceeds | | 2,171.35 |
| Interim utilization of balance IPO proceeds : | | |
| Balance in Escrow Account / Current Account | | 4.36 |
| Balance in Mutual Funds | | 2,166.99 |
| Total | | 2,171.35 |

- 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 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.
- 5) Effect of defined benefit obligation will be considered at year end.
- 6) The previous period figures have been regrouped/reclassified wherever necessary.

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For and on behalf of the Board
RDB Rasayans Limited

Sandeep Baid
Director
(Sandeep Baid)

Date : 14.09.2020
Place : Kolkata

Whole time Director

Ref : SA/R/13R

Limited Review Report

To
The Board of Directors
RDB RASAYANS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of RDB RASAYANS LIMITED ("the Company"), for the quarter ended June 30, 2020.
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 these financial statements 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)



Adrish Roy
(Adrish Roy)

Partner

(Membership Number: 055826)
UDIN: 20055826AAAAAZ6448

Place : Kolkata
Date : 14th September, 2020