



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 February, 2022

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 February, 2022
Ref: Scrip Code: 533608

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 14th February 2022:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial Results for the quarter ended 31st December, 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 31st December, 2021 and the Limited Review Report is enclosed herewith.

The meeting commenced at 2:00 p.m. and concluded at 4:30 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 and nine months ended December 31, 2021.
2. This Statement, which is the responsibility of the Company's Management and has been 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 Engagements (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
(Registration Number: 301088E)



(S. Tibrewal)
Partner

(Membership No.: 300388)
UDIN-22300388ACBBGG2844



Place: Kolkata
Date: 14th February, 2022



RDB Rasayans Limited

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 CIN : L36999WB1995PLC074860

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2021

(Rs. in lakhs)

Particulars	STANDALONE					
	Quarter ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1) Income from Operations						
(a) Revenue from Operations	3,296.79	2,875.94	2,565.40	9,046.23	6,504.77	9,239.04
(b) Other Income	304.17	284.67	233.45	884.54	731.12	972.42
Total Income	3,600.96	3,160.61	2,798.85	9,930.77	7,235.89	10,211.46
2) Expenses						
(a) Cost of material consumed	2,203.59	1,837.24	1,473.47	5,851.61	3,445.36	5,262.57
(b) Purchase of stock-in-trade	-	12.68	-	17.72	1.31	12.19
(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(77.88)	14.21	7.99	(112.59)	47.20	33.71
(d) Employee benefits expenses	290.27	304.19	227.54	829.26	668.07	992.99
(e) Finance Costs	4.55	3.22	9.51	18.19	21.52	30.48
(f) Depreciation and amortisation expenses	31.38	31.02	28.51	92.14	66.26	114.29
(g) Other Expenses	375.02	311.56	295.25	995.23	751.34	1,083.48
Total Expenses	2,826.93	2,514.10	2,042.27	7,691.56	5,021.06	7,529.62
3) Profit/(Loss) before exceptional items and tax (1-2)	774.03	646.51	756.58	2,239.21	2,214.83	2,681.84
4) Exceptional Items	-	-	-	-	-	-
5) Profit/(Loss) before tax (3-4)	774.03	646.51	756.58	2,239.21	2,214.83	2,681.84
6) Tax expenses	110.02	193.11	237.16	523.24	643.20	781.17
(a) Current tax	133.40	191.37	232.88	563.34	661.96	806.27
(b) Deferred tax	(23.38)	1.74	4.28	(40.10)	(18.76)	(25.10)
7) Profit/(Loss) for the period from continuing operations (5-6)	664.01	453.40	519.42	1,715.97	1,571.63	1,900.67
8) Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
9) Tax expense of discontinued operations	-	-	-	-	-	-
10) Profit/(Loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11) Profit/(Loss) for the period (7+10)	664.01	453.40	519.42	1,715.97	1,571.63	1,900.67
12) Other Comprehensive Income						(0.18)
A						(0.26)
(i) Items that will not be reclassified to profit or loss						(0.26)
(ii) Income tax relating to items that will not be reclassified to profit or loss						0.08
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						
13) Total Comprehensive Income/(Loss) for the period (11+12)	664.01	453.40	519.42	1,715.97	1,571.63	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	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 share (of Rs. 10/- each) (not annualised) (in Rs.)						
A. Basic and Diluted EPS	3.75	2.56	2.93	9.69	8.87	10.73



[Handwritten Signature]

Notes :

- 1) The above un audited financial results for the Quarter & Nine Months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2022. 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) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable. The figures for quarter ended 31st December 2021 are the balancing figures between the unaudited figures in respect of the figures up to the second quarter and the reviewed to date figures up to the third quarter of the financial year.
- 4) 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 31.12.2021
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	145.36
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		-
*Balance in Mutual Fund		2,106.23
Total		2,106.23

- 5) 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.
- 6) Effect of defined benefit obligation will be considered at year end.
- 7) 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 31st December, 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.

For and on behalf of the Board
RDB RASAYANS LIMITED

RDB Rasayans Limited

(Signature)
Director

(Sandeep Baid)
DIN : 00557018
Whole Time Director

Place : Kolkata
Dated : 14-02-2022

