



RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGO. 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

13th February, 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 13th February, 2021

Ref: Scrip Code: 533608

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 13th February 2021:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial Results for the quarter ended 31st December, 2020 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, 2020 and the Limited Review Report is enclosed herewith.

The meeting commenced at 2:30 p.m. and concluded at 3:30 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



RDB Rasayans Limited

Registered Office : Bikaner Building, 8/1 Lal Bazar Street, 3rd Floor, Room No. 9, Kolkata - 700001,
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CIN : L36999WB1995PLC074860

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2020

(Rs. in lakhs)

	Particulars	STANDALONE					
		Quarter ended			Nine Months Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1)	Income from Operations						
	(a) Revenue from Operations	2,565.40	2,672.19	2,055.99	6,504.77	6,772.45	8,978.12
	(b) Other Income	233.45	254.69	262.21	731.12	771.57	1,044.91
	Total Income	2,798.85	2,926.88	2,318.20	7,235.89	7,544.02	10,023.03
2)	Expenses						
	(a) Cost of material consumed	1,473.47	1,314.76	1,381.75	3,445.36	4,376.77	5,581.91
	(b) Purchase of stock-in-trade	-	1.31	-	1.31	5.19	6.01
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	7.99	18.93	54.28	47.20	339.82	346.71
	(d) Employee benefits expenses	227.54	282.71	200.04	668.07	694.92	976.12
	(e) Finance Costs	9.51	4.34	37.17	21.52	100.82	125.61
	(f) Depreciation and amortisation expenses	28.51	29.06	28.70	86.26	85.28	115.39
	(g) Other Expenses	295.25	285.47	245.26	751.34	794.99	1,109.44
	Total Expenses	2,042.27	1,936.58	1,947.20	5,021.06	6,397.79	8,261.19
3)	Profit/(Loss) before exceptional items and tax (1-2)	756.58	990.30	371.00	2,214.83	1,146.23	1,761.84
4)	Exceptional Items	-	-	-	-	-	-
5)	Profit/(Loss) before tax (3-4)	756.58	990.30	371.00	2,214.83	1,146.23	1,761.84
6)	Tax expenses	237.16	297.84	111.35	643.20	347.86	610.46
	(a) Current tax	232.88	294.54	102.00	661.96	320.01	511.54
	(b) Deferred tax	4.28	3.30	9.35	(18.76)	27.85	98.92
7)	Profit/(Loss) for the period from continuing operations (5-6)	519.42	692.46	259.65	1,571.63	798.37	1,151.38
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)	519.42	692.46	259.65	1,571.63	798.37	1,151.38
12)	Other Comprehensive Income	-	-	-	-	-	(4.54)
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(6.41)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1.87
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)	519.42	692.46	259.65	1,571.63	798.37	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	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 share (of Rs. 10/-each) (not annualised) (in Rs.)						
	A. Basic and Diluted EPS	2.93	3.91	1.47	8.87	4.51	6.50



Notes :

- 1) The above un audited financial results for the Quarter & Nine Months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 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) The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable. The figures for quarter ended 31st December 2020 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 31.12.2020
a. To finance the capital expenditure to enhance the manufacturing capacity :		
Civil works	-	-
Plant and machineries	2,391.27	577.41
Pre-operative expenses	70.00	-
Provision for contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
Sub_total (a)	2,780.83	722.79
b. General corporate purpose	501.29	498.49
c. Issue expenses	272.88	192.11
Total (a+b+c)	3,555.00	1,413.39
Balance amount to be utilized out of IPO proceeds		2,141.61
Interim Utilization of Balance IPO Proceeds *		
*Balance in Escrow Account / Current Account		4.13
*Balance in Mutual Fund		2,137.48
Total		2,141.61

- 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) During the current quarter ended 31.12.2020, the Company has progressively started moving to normalcy in operations. With the impact of Covid'19 pandemic continuing to remain uncertain, the Company assess the impact of the same on the regular basis on its business operation. The management has excercised its due care in concluding on significant accounting judgements and estimates, both internal and external, while preparing the financial result for the current quarter and nine month ended 31.12.2020

For and on behalf of the Board
RDB RASAYANS LIMITED



(Sandeep Baid)
DIN : 00557018
Whole Time Director

Place : Kolkata
Dated : 13-02-2021

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 and nine months ended December 31, 2020.
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 these financial statements 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
(Firm Registration Number: 301088E)



Adrish Roy
(Adrish Roy)

Partner

(Membership Number: 055826)

UDIN: 21055826 AAAAJ6100

Place : Kolkata

Date : 13th February, 2021