



# 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

8th February, 2019

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 Limited held today, the 8th February, 2019**

**Ref: Scrip Code: 533608**

Dear Sir/ Madam,

Please find below the outcome of the meeting of the Board of Directors held today, the 8<sup>th</sup> February, 2019:

The Board of Directors of the Company has approved and taken on record the Unaudited Financial results for the quarter and nine months ended 31<sup>st</sup> December, 2018 and Limited Review Report of the Statutory Auditor.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation), a copy of the Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2018 and the Limited Review Report is enclosed herewith.

The meeting commenced at 3:00 p.m. and concluded at 4:45 p.m.

Kindly take note of the above and acknowledge the receipt.

Thanking You,  
Yours faithfully,

**For RDB Rasayans Limited**



**Mausami Das**  
**Company Secretary & Compliance Officer**

**Limited Review Report**

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

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, 2018 attached herewith, prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, read with SEBI Circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on February 8, 2019. Our responsibility is to issue a report on these financial statements based on our review.

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.

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 the applicable Indian Accounting Standards (Ind-AS) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with its circular no. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: 8<sup>th</sup> February, 2019



For L. B Jha & Co.  
Chartered Accountants  
(Firm Registration No. 301088E)

(B.N. Jha)  
Partner

Membership No. 051508



## RDB Rasayan 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](mailto:info@rdbindia.com), Web : [www.rdbgroup.com](http://www.rdbgroup.com)  
CIN : L36999WB1995PLC074860

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months ended 31st December 2018

(Rs. in lakhs)

	Particulars	STANDALONE					
		Quarter ended			Nine Month Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Revenue from Operations	2,257.95	2,476.16	1,965.85	6,815.53	5,764.64	7,828.41
II.	Other Income	258.82	199.58	105.61	743.60	542.03	898.36
III.	<b>Total Income (I+II)</b>	<b>2,516.77</b>	<b>2,675.74</b>	<b>2,071.46</b>	<b>7,559.13</b>	<b>6,306.67</b>	<b>8,726.77</b>
IV.	<b>EXPENSES</b>						
	Cost of material consumed	2,035.04	1,921.14	1,312.34	5,190.75	3,763.65	5,404.01
	Purchase of stock-in-trade	9.80	7.42	8.07	27.97	41.41	44.32
	Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	(431.45)	(157.94)	(21.51)	(501.37)	5.61	(114.25)
	Employee Benefits Expense	190.62	231.99	197.15	621.53	513.23	818.29
	Finance Costs	37.93	29.66	42.62	112.58	119.44	166.95
	Depreciation and amortisation expenses	28.56	28.29	27.11	84.55	80.71	107.50
	Others expenses	283.56	269.33	230.23	789.78	885.19	1,146.51
	<b>Total Expenses (IV)</b>	<b>2,154.06</b>	<b>2,329.89</b>	<b>1,796.00</b>	<b>6,325.79</b>	<b>5,409.24</b>	<b>7,573.33</b>
V.	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>362.71</b>	<b>345.85</b>	<b>275.46</b>	<b>1,233.34</b>	<b>897.44</b>	<b>1,153.44</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit/(loss) before tax (V-VI)</b>	<b>362.71</b>	<b>345.85</b>	<b>275.46</b>	<b>1,233.34</b>	<b>897.44</b>	<b>1,153.44</b>
VIII.	<b>Tax Expense</b>	<b>120.52</b>	<b>107.99</b>	<b>100.57</b>	<b>339.87</b>	<b>310.77</b>	<b>419.55</b>
	- Current Income Tax	103.85	118.88	156.30	375.13	313.10	373.40
	- Deferred Tax	16.67	(10.89)	(55.73)	(35.26)	(2.33)	46.15
IX.	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>242.19</b>	<b>237.86</b>	<b>174.88</b>	<b>893.47</b>	<b>586.67</b>	<b>733.89</b>
X.	Profit/(Loss) From Discontinuing Operations	-	-	-	-	-	-
XI.	<b>Profit (Loss) for the period (IX+X)</b>	<b>242.19</b>	<b>237.86</b>	<b>174.88</b>	<b>893.47</b>	<b>586.67</b>	<b>733.89</b>
XII.	<b>Other Comprehensive Income</b>						
	A. Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.85)
	B. Items that will be reclassified to profit or loss	-	-	-	-	-	0.64
XIII.	<b>Total Comprehensive Income for the period (XI+XII)</b>	<b>242.19</b>	<b>237.86</b>	<b>174.88</b>	<b>893.47</b>	<b>586.67</b>	<b>732.68</b>
XIV.	<b>Earnings per equity share (par value Rs.10/- each)</b>						
	-Basic	1.37	1.35	0.99	5.04	3.31	4.14
	-Diluted	1.37	1.35	0.99	5.04	3.31	4.14

**Notes :**

- 1) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2) The above Financial Results for the Quarter & Nine Month ended December 31, 2018 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of Directors at their respective meetings held on February 8, 2019. The statutory auditors of the Company have reviewed the above standalone for the quarter & nine month ended December 31, 2018. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015, the statutory auditors have carried out limited review report for the quarter & nine month ended December 31, 2018 and the report has been approved by the Board.
- 3) 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	As per prospectus net amount to be deployed from issue proceeds	Incurred upto 31.12.2018
a. To finance the capital expenditure to enhance the manufacturing capacity .			
Civil works		-	-
Plant and machineries	2,391.27	2,391.27	434.85
Pre-operative expenses	70.00	70.00	
Provision for contingencies	119.56	119.56	
Security for WBSEDCL	200.00	200.00	145.38
Sub total (a)	2,780.83	2,780.83	580.23
b. General corporate purpose	501.29	501.29	498.49
c. Issue expenses	272.88	272.88	192.11
Total (a+b+c)	3,555.00	3,555.00	1,270.83
Balance amount to be utilized out of IPO proceeds			2,284.17
Interim utilization of balance IPO proceeds			
Balance in Escrow Account / Current Account			5.32
Balance in Mutual Funds			2,278.85
Total			2,284.17

- 4) Ind AS 115 "Revenue from Contracts with Customers" mandatory for reporting periods beginning on or after April 1, 2018, replaces the existing revenue recognition requirements. The Company has elected the option of the modified retrospective approach and the necessary adjustments have accordingly been made in books of accounts.
- 5) Figures for the quarter & nine months ended December, 2018 have been reclassified, wherever necessary to make them comparable with the figures for the current period.
- 6) Since the Company has only one segment, segment report is not applicable.
- 7) These results will be made available on the Company's website [www.rdbgroup.in](http://www.rdbgroup.in) and websites of BSE Limited [www.bseindia.com](http://www.bseindia.com)

Place : Kolkata  
Dated : 08-02-2019

For and on behalf of the Board  
RDB RASAYANS LIMITED



SHANTI LAL BAID  
DIN : 00056776  
Managing Director