

Company Name - RUDRA GLOBAL INFRA PRODUCTS LIMITED (Formerly known as "M D Inducto Cast Limited")

Registered office - Plot No. 2715/A, "M D House", Nr. Central Salt,

Waghawadi Road, Bhavnagar - 364002, Gujarat

Website - www.rudratmx.com, Email - info@mdgroup.in,

CIN - L28112GJ2010PLC062324

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018

(Rupees in Lakhs)





P. D. Goplani & Associates

Chartered Accountants

Limited Review Report on Quarterly Standalone Financial Results of RUDRA GLOBAL INFRA PRODUCTS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of **RUDRA GLOBAL INFRA PRODUCTS LIMITED**

We have reviewed the unaudited standalone financial results of **RUDRA GLOBAL INFRA PRODUCTS LIMITED** (the "Company") for the Quarter and Nine Months ended December 31, 2018. The statement has been prepared by the company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

These quarterly unaudited standalone financial results have been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS - 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, which are the responsibility of the Company's Management. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 standalone financial results, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, 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.

We draw attention to the following matters:

- The Company has adopted Ind AS for the financial year commencing from April 1, 2018, and accordingly, the statement has been prepared by the company's management in compliance with Ind AS.
- We were neither engaged to review, nor have we reviewed the comparative figures including reconciliation to net profit for the Quarter and Nine Months ended December 31, 2017 and accordingly, we do not express any conclusion on the results in the statement for the Quarter and Nine Months ended December 31, 2017. These figures have been furnished by the management.

Bhavnagar

January 29, 2019

For P. D. Goplani & Associates

Chartered Accountants

FRN: 118023W



CA. PREM GOPLANI

Partner

M. No. 103765

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018 (Rupees in L)

Particulars	Quarter Ended			Nine Months Ended	
	31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17
Income					
Revenue from operations	13,416.51	16,122.33	10,035.55	43,943.93	27,986.25
Other income	536.05	142.82	67.36	758.68	240.65
Total Income	13,952.56	16,265.15	10,102.92	44,702.61	28,226.91
Expenses					
Cost of materials consumed	8,606.42	7,989.53	6,713.43	25,645.47	17,261.32
Purchases of Stock-in-Trade	2,994.92	5,366.61	2,379.62	9,905.68	2,379.62
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(550.03)	(327.39)	(782.38)	(490.94)	(149.88)
Employee benefits expense	125.07	111.59	127.61	327.30	324.86
Excise Duty	-	-	(1,309.03)	-	948.86
Finance costs	205.43	107.28	195.73	446.81	496.65
Depreciation and amortization expense	131.58	110.25	113.50	353.91	348.85
Other expenses	2,138.19	2,260.80	2,163.59	6,969.17	5,707.89
Total expenses	13,651.60	15,618.67	9,602.07	43,157.41	27,318.17
Profit/(loss) before exceptional items and tax	300.96	646.48	500.85	1,545.20	908.74
Exceptional items	-	-	-	-	-
Profit/(loss) before tax	300.96	646.48	500.85	1,545.20	908.74
Tax expenses:					
Current tax	108.63	114.74	108.43	421.23	350.63
Deferred tax	102.43	75.33	101.54	197.75	97.71
	89.88	496.48	519.92	618.98	548.34
Profit/(loss) for the period					
Other Comprehensive Income	-	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-
Total Comprehensive Income for the period	89.88	496.48	519.92	618.98	548.34
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	2,408.77	2,408.77	2,408.77	2,408.77	2,408.77
Earnings per equity share:					
Basic	0.37	1.89	1.33	3.85	2.38
Adjusted	0.37	1.89	1.33	3.85	2.38

Notes :

Notes: **1.** Management's Summary of Significant Events for the quarter and nine months ended December 31, 2018 have been reviewed by the Audit Committee and

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2) **Содержание** 1-го раздела 1-го листа: «Исходные данные»

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P. D. Goplani & Associates

Chartered Accountants

Limited Review Report on Quarterly Unaudited Consolidated Financial Results and Unaudited Year-to-Date results

To,

The Board of Directors of **Rudra Global Infra Products Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Rudra Global Infra Products Limited** ("the Company") comprising its subsidiary (together referred to as "the Group") for the quarter and nine months ended December 31, 2018. The statement has been prepared by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

These quarterly unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS – 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, which are the responsibility of the Company's Management. Our responsibility is to issue a report on these financial statements based on our review.

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The statement includes interim financial results of one subsidiary, Rudra Aerospace & Defence Private Limited, whose interim financial information reflects total revenue loss of Rs. 083 lakhs for the quarter ended December 31, 2018 and total revenue loss of Rs. 1.29 Lakhs for the nine months ended December 31, 2018, which are certified by the management.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with recognition and measurement principles laid down in applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.

We draw attention to the following matters:

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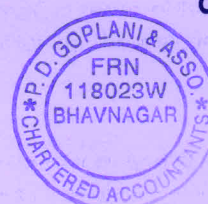
Bhavnagar

January 29, 2019

For P. D. Goplani & Associates

Chartered Accountants

FRN: 118023W



CA. Prem Goplani

Partner

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