



Date: 14/02/2025

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Script ID/ Code /ISIN** : RNB DENIMS / 538119/ INE012Q01021  
**Subject** : Integrated Filing (Financial) for the quarter and nine months ended on 31<sup>st</sup> December, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended on 31<sup>st</sup> December, 2024.

Kindly take the above information on record and oblige.

Thanking you.  
Yours Faithfully,

**For R & B Denims Limited**

**Rajkumar Mangilal Borana**  
**Managing Director**  
**DIN: 01091166**

Place: Surat  
Encl.: As above

**R&B Denims Ltd**

Regd. Office: BlockNo.467, Sachin Palsana Road,Palsana,Surat-394315, Gujarat India.

Tel+91 9601281648 Website:www.rnbdenims.com

Email:-info@rnbdenims.com CIN:L17120GJ2010PLC062949

## A. Financial Results

### **R P R & Co.**

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: [rpr@rprandco.com](mailto:rpr@rprandco.com), Ph: 0261-3591630

---

#### **Independent Auditor's Limited Review Report of Unaudited Standalone Financial Results of R & B Denims Limited, on the Quarter and 9 months ended 31<sup>st</sup> December, 24 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors  
**R & B Denims Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of R & B Denims Limited for the quarter and 9 months ended 31<sup>st</sup> December, 2024.


This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 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 provides 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 applicable Indian 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 RPR & Co.

Chartered Accountants

RAUNAQ  Digitally signed by  
RAUNAQ RAJENDRA  
KANKARIA  
Date: 2025.02.14  
16:54:57 +05'30'

CA Raunaq Kankaria

Partner

Membership Number: 138361

FRN No.:131964W

UDIN:25138361BMGBRE3683

Place: Surat

Date: 14/02/2025



**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2024**

Amounts in Lakhs

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended (9 Months)	Year to date figures for Previous year Ended (9 Months)	Previous accounting year ended
		01/10/2024-31/12/2024	01/07/2024-30/09/2024	01/10/2023-31/12/2023	01/04/2024-31/12/2024	01/04/2023-31/12/2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	6,835.252	5,474.099	6,678.430	16,933.947	17,561.850	26,155.281
	(ii) Other Operating Revenues	88.785	7.869	16.107	124.751	42.467	71.163
	<b>Total Revenue from operations</b>	<b>6,924.036</b>	<b>5,481.968</b>	<b>6,694.536</b>	<b>17,058.697</b>	<b>17,604.316</b>	<b>26,226.444</b>
	Other Income	398.203	159.315	30.994	871.279	129.604	274.843
	<b>Total Income</b>	<b>7,322.239</b>	<b>5,641.283</b>	<b>6,725.530</b>	<b>17,929.976</b>	<b>17,733.920</b>	<b>26,501.287</b>
<b>2</b>	<b>Expenses:</b>						
	Cost of Materials Consumed	4,506.445	4,722.286	5,266.508	13,931.334	13,648.348	20,956.962
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,185.506	(409.187)	(112.138)	(412.942)	(10.128)	(213.078)
	Employee Benefit Expenses	319.247	302.159	300.797	936.482	893.287	1,235.331
	Finance Costs	73.306	75.675	82.006	225.171	242.026	326.652
	Depreciation / Amortisation and Depletion Expense	185.465	174.303	180.360	543.068	541.510	736.372
	Other Expenses	265.814	210.390	224.680	742.576	607.000	1,006.760
	<b>Total Expenses</b>	<b>6,535.782</b>	<b>5,075.626</b>	<b>5,942.213</b>	<b>15,965.688</b>	<b>15,922.043</b>	<b>24,049.000</b>
	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>786.457</b>	<b>565.657</b>	<b>783.317</b>	<b>1,964.288</b>	<b>1,811.877</b>	<b>2,452.287</b>
<b>4</b>	Exceptional items and prior period items	(0.000)	0.133	-	1.553	-	38.106
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>786.457</b>	<b>565.790</b>	<b>783.317</b>	<b>1,965.841</b>	<b>1,811.877</b>	<b>2,490.392</b>
<b>6</b>	Tax Expense:						
	(1) Current tax	(179.875)	(146.890)	(191.148)	(485.813)	(458.138)	(617.641)
	(2) Deferred Tax	(189.746)	(151.037)	(189.248)	(495.516)	(451.928)	(594.317)
	(3) Earlier Year Tax	9.871	4.147	(1.900)	9.703	(6.210)	(23.324)
		-	-	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>606.581</b>	<b>418.900</b>	<b>592.168</b>	<b>1,480.027</b>	<b>1,353.739</b>	<b>1,872.751</b>
<b>8</b>	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
<b>9</b>	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>606.581</b>	<b>418.900</b>	<b>592.168</b>	<b>1,480.027</b>	<b>1,353.739</b>	<b>1,872.751</b>
<b>12</b>	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	Defined Benefit plan actuarial gains/(losses)	23.304	(8.871)	(1.231)	15.700	(1.311)	(0.042)
	Fair value of equity instruments through other comprehensive income	-	-	0.235	-	0.235	-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	Defined Benefit plan actuarial gains/(losses)	5.865	(1.595)	(0.310)	3.951	(0.330)	0.011
	Fair value of equity instruments through other comprehensive income	-	-	0.059	-	0.059	-
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
<b>13</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>624.020</b>	<b>411.624</b>	<b>591.423</b>	<b>1,491.776</b>	<b>1,352.933</b>	<b>1,872.720</b>
<b>14</b>	Paid-up Equity Share Capital (F.V. of Rs. 2/- each)	1,799.469	1,799.469	1,399.470	1,799.469	1,399.470	1,799.469
<b>15</b>	Other equity	-	-	-	-	-	-
<b>16</b>	Earnings Per Equity Share						
	(1) Basic	0.694	0.457	0.846	1.658	1.935	2.635
	(2) Diluted	0.694	0.457	0.846	1.658	1.935	2.635
<b>17</b>	Debt Equity ratio	0.212	0.162	0.189	0.212	0.189	0.200
<b>18</b>	Debt Service Coverage Ratio	1.134	0.755	1.131	2.965	2.396	2.520
<b>19</b>	Interest Service Coverage Ratio	11.944	10.881	6.189	9.852	8.567	11.314

**R & B Denims Ltd**

Regd. Office :Block No.467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat India

Tel:+91 9601281648 Website:www.rnbdenims.com

Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949

**Notes:**

- 1 The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2025. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:
- | Particulars  | No. of Complaints |
|--|-------------------|
| No. of investor complaints pending at the beginning of quarter | Nil               |
| Received during the quarter                                    | Nil               |
| Disposed during the quarter                                    | Nil               |
| Remaining unresolved at the end of quarter                     | Nil               |
- 3 The reportable segments (for 31.12.2024 presented) are as follows:  
a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics;  
b) Renewable Energy: This segment comprises generation of Renewable Energy through roof-top solar PV installed at factory premises in operation from April, 2021 and off-site captive wind farms in operation from Mid of Sep, 2021.
- 4 Figures pertaining to the previous years / period have been regrouped / rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year / period.

**As per our report of even date****For RPR & CO**

Chartered Accountants

RAUNAQ Digitally signed by  
RAUNAQ RAJENDRA  
KANKARIA  
RAJENDRA  
KANKARIA Date: 2025.02.14  
16:55:27 +05'30'

**CA Raunaq Kankaria**

Partner

M.No. 138361

FRN.131964W

Date : 14/02/2025

Place : SURAT

**FOR R & B DENIMS LIMITED**

RAJKUMAR  
MANGILAL  
BORANA Digitally signed by  
RAJKUMAR MANGILAL  
BORANA  
Date: 2025.02.14 16:44:26  
+05'30'

**Rajkumar M. Borana**

Managing Director

DIN : 01091166



**STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

Particulars	Quarters Ended			Nine Months Ended		Rs. in Lakhs
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A. Segment revenue :</b>						
<b>Revenue from operations</b>						
DENIM	11,576.730	5,481.968	6,694.526	17,058.697	17,604.316	26,226.444
SOLAR ENERGY	-	-	30.371	-	78.701	112.394
WIND ENERGY	-	-	126.461	-	440.061	488.955
Total	<b>11,576.730</b>	<b>5,481.968</b>	<b>6,851.359</b>	<b>17,058.697</b>	<b>18,123.079</b>	<b>26,827.793</b>
Less: Inter-segment revenue	-	-	156.833	-	518.763	601.349
<b>Revenue from operations</b>	<b>11,576.730</b>	<b>5,481.968</b>	<b>6,694.526</b>	<b>17,058.697</b>	<b>17,604.316</b>	<b>26,226.444</b>
<b>B. Segment results before exceptional items:</b>						
DENIM	1,328.521	506.361	778.663	1,834.882	1,746.403	2,462.032
SOLAR ENERGY	41.613	8.277	19.806	49.890	46.796	70.889
WIND ENERGY	95.878	84.060	66.844	179.937	260.704	246.018
Total segment results	<b>1,466.012</b>	<b>598.697</b>	<b>865.313</b>	<b>2,064.709</b>	<b>2,053.903</b>	<b>2,778.939</b>
<b>C Segment results after exceptional items:</b>						
DENIM	1,329.940	506.495	778.663	1,836.435	1,746.403	2,500.137
SOLAR ENERGY	41.613	8.277	19.806	49.890	46.796	70.889
WIND ENERGY	95.878	84.060	66.844	179.937	260.704	246.018
Total segment results	<b>1,467.431</b>	<b>598.832</b>	<b>865.313</b>	<b>2,066.262</b>	<b>2,053.903</b>	<b>2,817.044</b>
Finance costs	(67.383)	(33.039)	(82.006)	(100.422)	(242.026)	(326.652)
Other unallocable income / (expense), net (includes	-	-	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>1,400.048</b>	<b>565.792</b>	<b>783.307</b>	<b>1,965.840</b>	<b>1,811.877</b>	<b>2,490.392</b>
<b>D. Segment assets:</b>						
DENIM	21,727.209	20,091.464	17,468.295	21,727.209	17,468.295	21,246.841
SOLAR ENERGY	258.139	266.101	290.008	258.139	290.008	282.025
WIND ENERGY	1,156.332	1,197.018	1,325.013	1,156.332	1,325.013	1,278.392
<b>Total segment assets</b>	<b>23,141.679</b>	<b>21,554.584</b>	<b>19,083.316</b>	<b>23,141.679</b>	<b>19,083.316</b>	<b>22,807.258</b>
Unallocated corporate assets	-	-	-	-	-	-
<b>Total assets</b>	<b>23,141.679</b>	<b>21,554.584</b>	<b>19,083.316</b>	<b>23,141.679</b>	<b>19,083.316</b>	<b>22,807.258</b>
<b>E. Segment liabilities:</b>						
DENIM	4,941.724	3,915.294	6,339.360	4,941.724	6,339.360	5,851.137
SOLAR ENERGY	86.112	92.413	173.008	86.112	173.008	162.550
WIND ENERGY	421.675	478.729	650.344	421.675	650.344	593.178
<b>Total segment liabilities</b>	<b>5,449.511</b>	<b>4,486.436</b>	<b>7,162.712</b>	<b>5,449.511</b>	<b>7,162.712</b>	<b>6,606.866</b>
Unallocated corporate liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>5,449.511</b>	<b>4,486.436</b>	<b>7,162.712</b>	<b>5,449.511</b>	<b>7,162.712</b>	<b>6,606.866</b>

**As per our report of even date  
For RPR & CO**

Chartered Accountants

RAUNAQ Digitally signed  
by RAUNAQ  
RAJENDRA RAJENDRA  
KANKARIA KANKARIA  
Date: 2025.02.14  
16:55:59 +05'30'

**CA Raunaq Kankaria**

Partner  
M.No. 138361  
FRN.131964W

Date : 14/02/2025

Place : SURAT

**FOR R & B DENIMS LIMITED**

RAJKUMAR Digitally signed by  
RAJKUMAR MANGILAL  
MANGILAL MANGILAL  
BORANA BORANA  
Date: 2025.02.14 16:44:45  
+05'30'

**Rajkumar M. Borana**

Managing Director  
DIN : 01091166

**R&B Denims Ltd**

Regd. Office :Block No.467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat India.

Tel+91 9601281648 Website:www.rmbdenims.com

Email :-info@rmbdenims.com CIN:L17120GJ2010PLC062949

# R P R & Co.

Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: [rpr@rprandco.com](mailto:rpr@rprandco.com), Ph: 0261-3591630

---

## **Limited Review Report on Unaudited Consolidated Financial Results of R & B Denims Limited for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors  
R & B Denims Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of R & B Denims Limited for the quarter and 9 months ended 31<sup>st</sup> December, 2024.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 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.

The statement includes the results of following entities:

1. RB Industries ("Partnership Firm")
2. Ricon industries ("Partnership Firm")

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 RPR & Co.**

Chartered Accountants

RAUNAQ Digitally signed by  
RAUNAQ RAJENDRA  
KANKARIA  
RAJENDRA Date: 2025.02.14  
16:56:32 +05'30'  
KANKARIA

**CA Raunaq Kankaria**

(Partner)

Membership Number: 138361

FRN No.: 131964W

UDIN: 25138361BMGBRF3846

Place: Surat

Date: 14/02/2025



**UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED ON 31.12.2024**

Amounts in Lakhs

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended (9 Months)	Year to date figures for Previous year Ended (9 Months)	Previous accounting year ended
		01/10/2024-31/12/2024	01/07/2024-30/09/2024	01/10/2023-31/12/2023	01/04/2024-31/12/2024	01/04/2023-31/12/2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	9,436.592	9,326.606	10,635.571	26,574.211	22,352.321	34,398.885
	(ii) Other Operating Revenues	88.785	7.869	114.024	124.751	231.884	506.238
	<b>Total Revenue from operations</b>	<b>9,525.377</b>	<b>9,334.475</b>	<b>10,749.595</b>	<b>26,698.962</b>	<b>22,584.205</b>	<b>34,905.123</b>
	Other Income	993.282	131.186	53.034	1,310.630	138.894	312.883
	<b>Total Income</b>	<b>10,518.659</b>	<b>9,465.660</b>	<b>10,802.629</b>	<b>28,009.592</b>	<b>22,723.099</b>	<b>35,218.006</b>
<b>2</b>	<b>Expenses:</b>						
	Cost of Materials Consumed	6,369.956	7,128.658	7,981.044	20,524.725	16,331.034	25,843.522
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,158.123	(541.425)	(91.334)	(746.406)	(69.174)	(208.679)
	Employee Benefit Expenses	647.597	620.459	621.679	1,896.880	1,489.519	2,165.836
	Finance Costs	331.676	182.072	241.986	689.420	520.236	534.131
	Depreciation / Amortisation and Depletion Expense	423.733	407.729	498.307	1,249.086	1,151.527	1,664.974
	Other Expenses	224.882	1,029.867	765.692	1,752.372	1,306.062	2,221.771
	<b>Total Expenses</b>	<b>9,155.966</b>	<b>8,827.361</b>	<b>10,017.374</b>	<b>25,366.076</b>	<b>20,729.204</b>	<b>32,221.555</b>
<b>3</b>	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>1,362.693</b>	<b>638.299</b>	<b>785.255</b>	<b>2,643.516</b>	<b>1,993.895</b>	<b>2,996.451</b>
<b>4</b>	Exceptional items and prior period items	-	0.133	-	16.865	-	38.106
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>1,362.693</b>	<b>638.433</b>	<b>785.255</b>	<b>2,660.381</b>	<b>1,993.895</b>	<b>3,034.557</b>
<b>6</b>	Tax Expense:	(352.903)	(174.615)	(198.846)	(673.961)	(538.576)	(836.906)
	(1) Current tax	(377.473)	(187.679)	(197.638)	(740.711)	(533.968)	(815.872)
	(2) Deferred Tax	24.571	25.565	(1.209)	66.751	(4.609)	(21.034)
	(3) Earlier Year Tax	-	(12.501)	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>1,009.790</b>	<b>463.818</b>	<b>586.409</b>	<b>1,986.420</b>	<b>1,455.319</b>	<b>2,197.651</b>
<b>8</b>	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
<b>9</b>	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>1,009.790</b>	<b>463.818</b>	<b>586.409</b>	<b>1,986.420</b>	<b>1,455.319</b>	<b>2,197.651</b>
<b>12</b>	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss						(9.692)
	Defined Benefit plan actuarial gains/(losses)	21.346	(55.256)	(0.662)	15.403	(0.172)	
	Fair value of equity instruments through other comprehensive income	106.052	128.703	0.238	234.754	(1.432)	
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss						3.383
	Defined Benefit plan actuarial gains/(losses)	6.150	15.775	(0.112)	4.817	0.068	
	Fair value of equity instruments through other comprehensive income	36.966	44.974	0.057	81.940	(0.523)	
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
<b>13</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>1,094.072</b>	<b>508.066</b>	<b>586.040</b>	<b>2,149.821</b>	<b>1,454.170</b>	<b>2,191.342</b>
<b>14</b>	Paid-up Equity Share Capital (F.V. of Rs. 2/- each)	1,799.469	1,799.469	1,399.470	1,799.469	1,399.470	1,799.469
<b>15</b>	Other equity	-	-	-	-	-	-
<b>16</b>	Earnings Per Equity Share						
	(1) Basic	1.122	0.282	0.838	2.208	2.080	3.092
	(2) Diluted	1.122	0.282	0.838	2.208	2.080	3.092
<b>17</b>	Debt Equity ratio	0.412	0.354	0.450	0.412	0.450	0.290
<b>18</b>	Debt Service Coverage Ratio	1.410	0.629	6.592	3.049	7.144	2.274
<b>19</b>	Interest Service Coverage Ratio	5.109	6.776	9.304	5.137	4.894	9.727

**R & B Denims Ltd**

Regd. Office :Block No.467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat India.

Tel:+91 9601281648 Website:www.rnbdenims.com

Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949

**Notes:**

- 1 The above unaudited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2025. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding  

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil
- 3 The reportable segments (for 31.12.2024 presented) are as follows:
  - a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics;
  - b) Renewable Energy: This segment comprises generation of Renewable Energy through roof-top solar PV installed at factory premises in operation from April, 2021 and off-site captive wind farms in operation from Mid of Sep, 2021.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

**As per our report of even date****For RPR & CO**

Chartered Accountants

RAUNAQ Digitally signed by  
RAUNAQ RAJENDRA  
RAJENDRA KANKARIA  
KANKARIA Date: 2025.02.14  
16:56:52 +05'30'

**CA Raunaq Kankaria**

Partner  
M.No. 138361  
FRN.131964W

Date : 14/02/2025  
Place : SURAT

**FOR R & B DENIMS LIMITED**

RAJKUMAR Digitally signed by  
RAJKUMAR MANGILAL  
BORANA  
MANGILAL Date: 2025.02.14  
16:45:03 +05'30'  
BORANA

**Rajkumar M. Borana**

Managing Director  
DIN : 01091166





CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024						
Particulars	Rs. in Lakhs					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Audited)	31.12.2024 (Unaudited)	31.12.2023 (Audited)	31.03.2024 (Audited)
<b>A. Segment revenue :</b>						
<b>Revenue from operations</b>						
DENIM	22,768.551	19,227.284	10,749.595	41,995.836	22,584.205	34,905.123
SOLAR ENERGY	-	-	72.336	-	132.196	212.855
WIND ENERGY	-	-	197.456	-	841.396	1,075.102
Total	<b>22,768.551</b>	<b>19,227.284</b>	<b>11,019.387</b>	<b>41,995.836</b>	<b>23,557.797</b>	<b>36,193.080</b>
Less: Inter-segment revenue	5,404.064	9,892.810	269.791	15,296.874	973.592	1,287.957
<b>Revenue from operations</b>	<b>17,364.487</b>	<b>9,334.474</b>	<b>10,749.596</b>	<b>26,698.962</b>	<b>22,584.205</b>	<b>34,905.123</b>
<b>B. Segment results before exceptional items:</b>						
DENIM	1,560.307	447.020	930.383	2,007.327	2,005.403	2,874.686
SOLAR ENERGY	123.461	35.453	60.099	158.913	98.069	167.466
WIND ENERGY	446.928	294.388	36.748	741.316	410.658	488.431
Total segment results	<b>2,130.696</b>	<b>776.861</b>	<b>1,027.231</b>	<b>2,907.556</b>	<b>2,514.130</b>	<b>3,530.582</b>
<b>C. Segment results after exceptional items:</b>						
DENIM	1,577.038	405.929	930.383	1,982.966	2,005.403	2,912.791
SOLAR ENERGY	123.461	35.452	60.099	158.913	98.069	167.466
WIND ENERGY	446.928	294.388	36.748	741.316	410.659	488.431
Total segment results	<b>2,147.427</b>	<b>735.768</b>	<b>1,027.231</b>	<b>2,883.195</b>	<b>2,514.131</b>	<b>3,568.688</b>
Finance costs	(173.050)	(97.335)	(241.986)	(270.386)	(520.236)	(534.131)
Other unallocable income / (expense), net (includes exceptional items)						
<b>Profit/(loss) before tax</b>	<b>1,974.377</b>	<b>638.433</b>	<b>785.245</b>	<b>2,612.810</b>	<b>1,993.895</b>	<b>3,034.557</b>
<b>D. Segment assets:</b>						
DENIM	28,758.708	26,839.179	23,662.039	28,758.708	23,662.039	26,307.476
SOLAR ENERGY	873.338	891.554	433.901	873.338	433.901	405.362
WIND ENERGY	1,690.741	1,807.771	2,215.695	1,690.741	2,215.695	2,041.833
<b>Total segment assets</b>	<b>31,322.787</b>	<b>29,538.504</b>	<b>26,311.634</b>	<b>31,322.787</b>	<b>26,311.635</b>	<b>28,754.671</b>
Unallocated corporate assets	-	-	-	-	-	-
<b>Total assets</b>	<b>31,322.787</b>	<b>29,538.504</b>	<b>26,311.634</b>	<b>31,322.787</b>	<b>26,311.635</b>	<b>28,754.671</b>
<b>E. Segment liabilities:</b>						
DENIM	10,274.520	8,101.834	9,743.803	10,274.520	9,743.803	8,174.582
SOLAR ENERGY	86.112	311.420	458.805	86.112	458.805	435.433
WIND ENERGY	908.715	1,862.168	2,343.114	908.715	2,343.114	2,176.340
<b>Total segment liabilities</b>	<b>11,269.348</b>	<b>10,275.421</b>	<b>12,545.722</b>	<b>11,269.348</b>	<b>12,545.722</b>	<b>10,786.355</b>
Unallocated corporate liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>11,269.348</b>	<b>10,275.421</b>	<b>12,545.722</b>	<b>11,269.348</b>	<b>12,545.722</b>	<b>10,786.355</b>

As per our report of even date

For RPR & CO

Chartered Accountants

RAUNAQ   
RAJENDRA   
KANKARIA 

CA Raunaq Kankaria

Partner

M.No. 138361

FRN.131964W

Date : 14/02/2025

Place : SURAT

FOR R & B DENIMS LIMITED

RAJKUMAR   
MANGILAL   
BORANA 

Rajkumar M. Borana

Managing Director

DIN : 01091166

R & B Denims Ltd

Regd. Office :Block No.467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat India.

Tel+91 9601281648 Website:www.rnbdenims.com

Email :-info@rnbdenims.com CIN:L17120GJ2010PLC062949



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable, No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**

**R&B Denims Ltd**

Regd. Office: BlockNo.467, Sachin Palsana Road,Palsana,Surat-394315, Gujarat India.

Tel+91 9601281648 Website:www.rnbdenims.com

Email:-info@rnbdenims.com CIN:L17120GJ2010PLC062949