



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

Date: 07.02.2025

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai- 400 001

Dear Sir/Madam,

Integrated Filing (Financials)

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 (Financials) for the quarter and nine-months ended December 31, 2024.

This is for your information and records.

Thanking You.

Yours faithfully,

For RDB Rasayans Ltd.

Shradha Jalan



Shradha Jalan
Company Secretary & Compliance Officer

Ref: SAR/12R

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, 2024.
2. This Statement, which is the responsibility of the Company's Management and 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 provides 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 No: 301088E



Ranjan Singh
(Ranjan Singh)
Partner

Membership No. 305423
UDIN: 25305423BMNYSH9396

Place: Kolkata
Date: 07.02.2025



RDB RASAYANS LTD.

CIN : L36999WB1995PLC074860

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

Ph No (033) 44500500, Fax No 91-33-2242 0588

E-mail ID: info@rdbindia.com, Website: www.rdbgroup.in

Statement of Unaudited Financial Results for the Quarter and nine-month ended 31st, December 2024

(Rs. in lacs)

SL. NO.	Particulars	Quarter Ended			Nine month end		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operations						
	(a) Revenue from Operations	2,726.81	3,050.80	2,531.99	11,906.09	7,707.27	10,320.20
	(b) Other Income	509.59	571.20	492.13	1,637.19	1,222.13	1,717.61
	Total Income	3,236.40	3,622.00	3,024.12	13,543.28	8,929.40	12,037.81
2)	Expenses						
	(a) Cost of material consumed	1,824.30	1,970.32	1,397.17	5,317.08	4,515.03	6,077.75
	(b) Purchase of stock-in-trade	-	(0.60)	-	3,452.56	4.15	4.76
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(86.52)	16.84	47.58	(64.28)	27.03	(25.73)
	(d) Employee benefits expenses	309.42	391.70	346.95	991.50	883.59	1,219.18
	(e) Finance Costs	4.34	2.25	3.90	10.11	7.52	14.55
	(f) Depreciation and amortisation expenses	28.91	29.26	31.71	87.76	94.64	125.83
	(g) Other Expenses	353.58	403.34	323.55	1,137.49	938.94	1,396.30
	Total Expenses	2,434.03	2,813.11	2,150.86	10,932.22	6,470.90	8,812.64
3)	Profit / (Loss) before exceptional items & tax (1-2)	802.37	808.89	873.26	2,611.06	2,458.50	3,225.17
4)	Exceptional Items	-	-	-	-	-	-
5)	Profit / (Loss) before tax (3+4)	802.37	808.89	873.26	2,611.06	2,458.50	3,225.17
6)	Tax expenses	228.34	204.52	214.97	700.13	614.24	802.05
	(a) Current tax	204.46	200.37	236.91	672.12	640.61	835.02
	(b) Deferred tax	(2.21)	4.15	(16.39)	2.33	(20.82)	(27.42)
	(c) Tax for earlier years	26.09	-	(5.55)	25.68	(5.55)	(5.55)
7)	Profit for the period from continuing operations (5-6)	574.03	604.37	658.29	1,910.93	1,844.26	2,423.12
8)	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
9)	Tax expense of discontinued operations	-	-	-	-	-	-
10)	Profit from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11)	Profit / (Loss) for the period (7+10)	574.03	604.37	658.29	1,910.93	1,844.26	2,423.12
12)	Other Comprehensive Income	-	-	-	-	-	(8.15)
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(10.89)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	2.74
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 for the period (11+12)	574.03	604.37	658.29	1,910.93	1,844.26	2,414.97
14)	Paid-up Equity Share Capital	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48
15)	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						16,876.73
16)	Earnings per share (Face Value of Rs. 10/-each) (not annualised) (in Rs.) - Basic and Diluted EPS	3.24	3.41	3.72	10.79	10.41	13.68





RDB RASAYANS LTD.

CIN : L36999WB1995PLC074860

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

Ph No (033) 44500500, Fax No 91-33-2242 0588

E-mail ID: info@rdbindia.com, Website: www.rdbgroup.in

Statement of Unaudited Financial Results for the Quarter and nine-month ended 31st, December 2024

(Rs. in lacs)

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 7th February, 2025. The above results for the quarter and nine months ended 31st December, 2024, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 During the year, company has started new segment of operation. Company has started dealing in trading activity of Raw Material of Principle Product manufacturing by the company. The reporting on segment as required in accordance with IND AS - 108 "Operating Segment" are provided in Annexure 1 of the result.

3 Utilization of proceeds of Initial Public Issue as per Regulation 32(1) of the SEBI (LODR) Regulations, 2015 are as under:

Particulars	Amount to be spent	Incurred till 31.12.2024
<u>A. Financing capital expenditure to enhance the manufacturing capacity</u>		
Plant & Machinery	2,391.27	827.34
Pre-operative Expenses	70.00	-
Provision for Contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
<u>Sub Total (A)</u>	<u>2,780.83</u>	<u>972.72</u>
<u>B. General Corporate Purpose</u>	<u>501.29</u>	<u>498.49</u>
<u>C. Issue Expenses</u>	<u>272.88</u>	<u>192.11</u>
Total (A) + (B) +(C)	3,555.00	1,663.32
Balance to be utilized out of IPO Proceeds are deployed in:		1,891.68
Balance in Fixed Deposits & Mutual Funds		1,891.68

4 **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 Fixed Deposits with Banks and Mutual Funds as stated in Note no.3

5 The Company has filed a WRIT petition with The High Court of Calcutta challenging the vires of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012. The subject matter of the writ petition relates to entry tax over which there is a Tribunal.

6 Figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable.

Place : Kolkata

Date : 07/02/2025



Managing Director

Shanti Lal Baid

DIN: 00056776



Annexure - 1

Segment Reporting for the Quarter & Nine-month ended 31st December, 2024

SI No	Particulars	Quarter Ended	Quarter Ended	Nine months ended
		31-Dec-2024	30-Sep-2024	31-Dec-2024
		Unaudited	Unaudited	Unaudited
1.	SEGMENT REVENUE (Gross)			
	a) Manufacturing Activity	2,727.96	3,050.80	8,433.31
	b) Trading Activity	-1.15	-	3,472.78
	c) Unallocable Income	509.59	571.20	1,637.19
	Less : Inter Segment Revenue	-	-	-
	Net Sales/Income from operation	3,236.40	3,622.00	13,543.28
2.	SEGMENT RESULTS			
	Profit before Interest & Tax			
	a) Manufacturing Activity	297.12	239.94	963.21
	b) Trading Activity	-	-	20.77
	Total	297.12	239.94	983.98
	Add/ (Less) : Unallocable (Expense) / Income	505.25	568.95	1,627.08
	Total Profit before Tax	802.37	808.89	2,611.06
3.	SEGMENT ASSETS			
	a) Manufacturing Activity	21,325.74	20,856.46	21,325.74
	b) Trading Activity	-	21.38	-
	c) Unallocable	-	-	-
	Total	21,325.74	20,877.84	21,325.74
4.	SEGMENT LIABILITIES			
	a) Manufacturing Activity	766.57	892.73	766.57
	b) Trading Activity	-	-	-
	c) Unallocable	-	-	-
	Total	766.57	892.73	766.57





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

B: Statement of Deviation(s) or Variation(s) under Regulation 32 of SEBI (LODR) Regulations, 2015

In accordance with Regulation 32 of SEBI (LODR) Regulations, 2015 the Statement of Deviation(s) or Variation(s), if any of the IPO proceeds raised by the Company is given below for the quarter ended 31st December, 2024:

Statement of Deviation/Variation in utilization of funds raised						
Name of listed entity	RDB Rasayans Ltd.					
Mode of Fund Raising	Public Issue (IPO)					
Date of Raising Funds	21.09.2011 to 23.09.2011					
Amount Raised	35.55 Cr.					
Report filed for Quarter ended	December 2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name	Not Applicable					
Is there a Deviation/Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of Shareholder Approval	Not Applicable					
Explanation for the Deviation/Variation	Not Applicable					
Comments of the Audit Committee after review	-					
Comments of the auditors, if any	-					
Objects for which funds have been raised and where there has been a deviation						
Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable objects	Remarks, if any
1. To finance the capital expenditure	Not Applicable	2780.83 Lacs	Not Appli	972.72 Lacs	Not Applicable	Not Applic



RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGD. OFFICE : BIKANER BUILDING, 3RD FLOOR, ROOM NO.-9, #/1, LAL BAZAR STREET, KOLKATA-700 001 PHONE : +91-33-4450 0500, 22305666 • FAX : +91-33-2242 0588

to enhance the manufacturing capacity by 7450 MTPA by establishing the Unit -II.			cable			able
2. To meet General Corporate Purpose	Not Applicable	501.29 Lacs	Not Applicable	498.49 Lacs	Not Applicable	Not Applicable
3. To meet Issue Expenses	Not Applicable	272.88 Lacs	Not Applicable	192.11 Lacs	Not Applicable	Not Applicable

Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

This is for your information and record.

Thanking You.
Yours faithfully,
RDB Rasayans Ltd.



Sandeep Baid
Whole time Director & CFO



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

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

– Not Applicable

Sl. No.	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	-
	A) Total amount outstanding as on date	-
	B) Of the total amount outstanding, amount of default as on date -	-
2	Unlisted debt securities i.e. NCDs and NCRPS	-
	A) Total amount outstanding as on date -	-
	B) Of the total amount outstanding, amount of default as on date -	-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	-

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

