

Date:-November 10, 2023

To,
Listing Department,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Tower, Dalal Street,
Mumbai- 400 001.

Security Id:-RUDRA

Scrip Code:-539226

Subject :- Submission of Un-audited Financial Result of the Company for Quarter and Half Year ended September 30, 2023 along with Limited Review Report.
Ref :- Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

With reference to the subject cited above; the board of directors in their meeting held on today i.e. **November 10, 2023**; at its Registered Office, have transacted the following businesses;

- a) Considered, approved and took on record the Un-audited standalone and consolidated financial Results of the Company for quarter and half year ended on September 30, 2023.
- b) Considered, reviewed and took on record the Limited Review Report issued by Auditor for quarter and half year ended on September 30, 2023.

The meeting commenced at 4.00 p.m and concluded at 6.00 p.m

Kindly take on your record and acknowledge the same.

Thank you.

Yours faithfully,

For, **RUDRA GLOBAL INFRA PRODUCTS LIMITED**

Sahil Gupta
Managing Director
DIN:- 02941599

Encl.:-

- 1.) Standalone and Consolidated unaudited Result;
- 2.) Limited Review Report issued by Auditor.

RUDRA GLOBAL INFRA PRODUCTS LIMITED

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	13,510.91	13,816.27	10,340.90	27,327.18	19,993.27	45,161.84
II	Other Business Income	0.20	9.28	253.02	9.48	368.73	33.11
III	Total Income (I + II)	13,511.11	13,825.54	10,593.92	27,336.66	20,362.01	45,194.95
	EXPENSES						
(a)	Cost of materials consumed	11,370.03	14,682.46	11,110.12	26,052.50	21,445.62	43,596.39
(b)	Purchase of Stock in Trade	-	-	-	-	-	268.52
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	495.79	(2,185.00)	(1,646.90)	(1,689.21)	(3,531.83)	(3,082.15)
(d)	Employees Cost	89.46	82.57	71.31	172.04	144.11	303.54
(e)	Finance Cost	397.90	360.54	343.44	758.44	778.59	1,462.61
(f)	Depreciation and Amortisation Expenses	141.36	141.36	137.26	282.72	269.95	527.68
(g)	Other Expenses	225.49	251.42	203.50	476.91	443.16	968.49
	TOTAL EXPENSES (IV (a to g))	12,720.03	13,333.36	10,218.73	26,053.38	19,549.61	44,045.07
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	791.08	492.19	375.19	1,283.27	812.39	1,149.87
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	(226.75)
(A)	Profit/ (Loss) Before Tax. (V-VI)	791.08	492.19	375.19	1,283.27	812.39	1,376.62
VIII	TAX EXPENSES						
(a)	Current Tax	47.39	76.78	(68.20)	124.18	-	240.52
(b)	Deferred Tax	(29.45)	(25.05)	3.02	(54.50)	(12.23)	(252.35)
	Total Tax Expenses	17.94	51.73	(65.19)	69.68	(12.23)	(11.83)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	773.14	440.46	440.38	1,213.60	824.63	1,388.45
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss		-	-	-	-	73.48
	Income tax relating to items that will not be reclassified to profit and loss account		-	-	-	-	(19.11)
XI	Total Comprehensive Income (IX+X)	773.14	440.46	440.38	1,213.60	824.63	1,442.82
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						6,785.98
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	3.08	1.76	1.76	4.84	3.29	5.53
(ii)	Diluted	3.08	1.76	1.76	4.84	3.29	5.53
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	773.14	440.46	440.38	1,213.60	824.63	1,442.82

NOTES:

The Standalone and consolidated financial results of Rudra Global Infra Products Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.

1

The above Financial Results have been reviewed by the Audit Committee in its meeting held on 10th November 2023 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are subjected to Limited Review by Statutory Auditors. The Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the company's affairs.

2

The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2023 and have issued an unmodified review report.

3

Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

4

In 13th Annual General Meeting, Members of the Company given their consent for following agenda;

a.) Sub-division of Equity Shares from Rs. 10/- each to Rs. 5/- each;

b.) Increase the Authorized Share Capital of the Company From Rs. 25,50,00,000 (Rupees Twenty Five Crore Fifty Lakh only) divided into 2,55,00,000 (Two Crore Fifty Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten Each) to Rs. 51,00,00,000 (Rupees Fifty One Crore only) divided into 10,20,00,000 (Ten CroreTwenty Lakh) Equity shares of Rs. 5/- (Rupees Five only) each and consequently alter the Clause V of MOA.

5

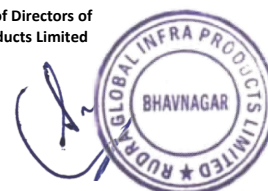
C. Issuance of Bonus shares in the Proportion of 1:1. and Board has decided 18.10.2023 as a Record date for boave mentioned purpose

Date : 10/11/2023

By order of the Board of Directors of
Rudra Global Infra Products Limited

Place : Bhavnagar

Sahil Gupta
Managing Director
DIN: 02941599



UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30-09-23 UNAUDITED	30-06-23 UNAUDITED	30-09-22 UNAUDITED	30-09-23 UNAUDITED	30-09-22 UNAUDITED	31-03-23 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	13,510.91	13,816.27	10,340.90	27,327.18	19,993.27	45,161.84
II	Other Business Income	0.20	9.28	253.02	9.48	368.73	33.11
III	Total Income (I + II)	13,511.11	13,825.54	10,593.92	27,336.66	20,362.01	45,194.95
	EXPENSES						
(a)	Cost of materials consumed	11,370.03	14,682.46	11,110.12	26,052.50	21,445.62	43,596.39
(b)	Purchase of Stock in Trade	-	-	-	-	-	268.52
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	495.79	(2,185.00)	(1,646.90)	(1,689.21)	(3,531.83)	(3,082.15)
(d)	Employees Cost	89.46	82.57	71.31	172.04	144.11	303.54
(e)	Finance Cost	397.90	360.54	343.44	758.44	778.59	1,462.61
(f)	Depreciation and Amortisation Expenses	141.36	141.36	137.26	282.72	269.95	527.82
(g)	Other Expenses	225.49	251.42	203.53	476.91	443.19	969.30
	TOTAL EXPENSES (IV (a to g))	12,720.03	13,333.36	10,218.76	26,053.38	19,549.64	44,046.02
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	791.08	492.19	375.16	1,283.27	812.36	1,148.92
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	(227.27)
(A)	Profit/ (Loss) Before Tax. (V-VI)	791.08	492.19	375.16	1,283.27	812.36	1,376.19
	TAX EXPENSES						
(a)	Current Tax	47.39	76.78	(68.20)	124.18	-	240.52
(b)	Deferred Tax	(29.45)	(25.05)	3.02	(54.50)	(12.23)	(252.35)
	Total Tax Expenses	17.94	51.73	(65.19)	69.68	(12.23)	(11.83)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	773.14	440.46	440.35	1,213.60	824.60	1,388.02
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	73.48
	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(19.11)
XI	Total Comprehensive Income (IX+X)	773.14	440.46	440.35	1,213.60	824.60	1,442.39
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	3.08	1.76	1.76	4.84	3.29	5.53
(ii)	Diluted	3.08	1.76	1.76	4.84	3.29	5.53
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	773.14	440.46	440.35	1,213.60	824.60	1,442.39



RUDRA GLOBAL INFRA PRODUCTS LIMITED

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2023

Amount in Lacs

	PARTICULARS	STANDALONE		CONSOLIDATED	
		AS AT 30/09/2023	AS AT 31/03/2023	AS AT 30/09/2023	AS AT 31/03/2023
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	ASSETS.				
(A)	NON CURRENT ASSETS.				
1	Property, Plant and Equipments	5,941.53	6,006.00	5,942.38	6,006.85
2	Capital Work in Progress	-	-	196.98	196.98
3	Other Intangible Assets	2.66	3.19	2.66	3.19
4	Financial Assets				
4(i)	Long Term Investment	4.57	4.57	3.57	3.57
4(ii)	Long Term Loans	250.41	250.39	10.00	10.00
4(iii)	Other Financial Assets	423.10	451.56	423.10	451.56
5	Asset held for Sale and Discontinued Operations		-		-
6	Other Non Current Assets	55.00	51.49	55.00	51.49
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	6,677.28	6,767.19	6,633.70	6,723.64
(B)	CURRENT ASSETS:				
1	Financial Assets				
1(i)	Trade Receivables	1,529.43	4,315.59	1,529.43	4,315.59
1(ii)	Cash and Cash Equivalent	278.87	251.82	279.02	251.97
1(iii)	Loans	-	-	-	-
2	Non Financial Assets (Inventories)	21,397.26	18,322.49	21,397.26	18,322.49
3	Current Tax Assets (Net)		-		-
4	Other Current Assets	1,757.93	1,542.41	1,823.49	1,607.97
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	24,963.49	24,432.31	25,029.20	24,498.02
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B))	31,640.77	31,199.50	31,662.90	31,221.65
	EQUITY AND LIABILITIES				
(A)	EQUITY				
1	Paid Up Equity Share Capital	2,508.60	2,508.60	2,508.60	2,508.60
2	Other Equity (Reserve and Surplus)	7,999.58	6,785.98	7,972.39	6,758.81
	(TOTAL OF A 1+2)	10,508.17	9,294.58	10,480.98	9,267.40
(B)	NON CURRENT LIABILITIES				
1	Deferred Tax Liabilities	625.07	679.57	625.07	679.57
2	Long Term Borrowing	6,381.92	3,843.50	6,382.72	3,844.30
3	Other Long Term Liabilities	108.86	100.34	108.86	100.34
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	7,115.85	4,623.41	7,116.65	4,624.21
(C)	CURRENT LIABILITIES				
1	Current Financial Liabilities				
1(i)	Borrowings	8,004.28	7,666.61	8,004.28	7,666.61
1(ii)	Trade Payables	4,954.33	8,352.68	5,002.41	8,400.76
2	Other Current Liabilities	626.66	963.33	627.10	963.78
3	Short Term Provisions	66.77	58.37	66.77	58.37
4	Current Tax Liabilities	364.70	240.52	364.70	240.52
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	14,016.74	17,281.52	14,065.26	17,330.04
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	31,640.77	31,199.50	31,662.89	31,221.65



STATEMENT OF CASH FLOW

Particulars	Standalone		Consolidated	
	Half Year ended 30.09.2023 (Unaudited)	Year Ended 31.03.2023 (Audited)	Half Year ended 30.09.2023 (Unaudited)	Year Ended 31.03.2023 (Audited)
A. Cash Flow from Operating Activities				
Profit before tax	1,283.27	1,376.62	1,283.27	1,376.20
<i>Adjustments for</i>				
Depreciation and amortization expense	282.72	527.68	282.72	527.82
Finance Cost	758.44	1,462.61	758.44	1,462.61
Interest Income	(33.04)	(32.08)	(33.04)	(32.08)
Gratuity Expense	-	20.77	-	20.77
				-
Operating profit before working capital changes	2,291.38	3,355.60	2,291.38	3,355.32
				-
<i>Adjustments for</i>				
Decrease /(Increase) in Trade and other receivables	2,595.58	331.27	2,595.58	337.00
Decrease /(Increase) in Inventories	(3,074.76)	1,755.15	(3,074.76)	1,755.15
(Decrease)/Increase in Trade and Other Payables	(3,718.10)	(1,042.92)	(3,718.10)	(1,074.13)
<i>Cash Generated from operations</i>	(1,905.89)	4,399.09	(1,905.90)	4,373.33
Tax Paid	-	-	-	-
Net Cash From Operating Activities	(1,905.89)	4,399.09	(1,905.90)	4,373.33
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	(217.73)	(1,000.05)	(217.73)	(1,000.05)
Proceeds from sale of fixed assets (net)	-	32.59	-	58.32
Proceeds / repayment on non current loans	(0.02)	(0.03)	(0.02)	(0.03)
Purchase of non current Investment	-	-	-	-
Interest Received	33.04	32.08	33.04	32.08
Net Cash from Investing Activities	(184.71)	(935.41)	(184.71)	(909.68)
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	2,538.42	(1,218.88)	2,538.42	(1,218.85)
Proceeds/(Repayment) of Short term Borrowings (Net)	337.67	(795.92)	337.67	(795.92)
Finance cost	(758.44)	(1,462.61)	(758.44)	(1,462.61)
Net Cash used in Financing Activities	2,117.65	(3,477.40)	2,117.65	(3,477.38)
Net Increase in Cash & Cash Equivalents	27.05	(13.72)	27.05	(13.72)
Opening Balance of Cash & Cash Equivalents	251.82	265.54	251.97	265.69
Closing Balance of Cash & Cash Equivalents	278.87	251.82	279.02	251.97





Limited Review Report on unaudited quarterly standalone financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

**To the Board of Directors of
Rudra Global Infra Products Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Rudra Global Infra Products Limited ("the Company") for the quarter and half year ended on 30th September, 2023** and year to date results for the period from 1st April 2023 to 30th September 2023 ("**the Statement**") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars 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 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 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, prepared in accordance with applicable



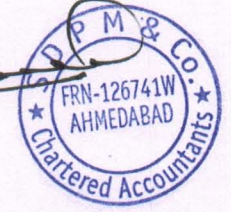
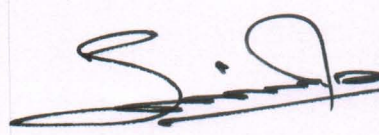
accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 10/11/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No. 120702

UDIN : 23120702BGW0VC7744



Limited Review Report on unaudited quarterly consolidated financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

**To the Board of Directors of
Rudra Global Infra Products Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Rudra Global Infra Products Limited ("the Parent")** and its subsidiary (the parent and its subsidiary together referred to as "the group") **for the quarter and half year ended on 30th September, 2023** and year to date results for the period from 1st April 2023 to 30th September 2023 ("**the Statement**"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars 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 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 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, prepared in accordance with applicable



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Email : info@sdco.co.in - ca.sdco@gmail.com

accounting standards & 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The statement includes the result of a subsidiary, Rudra Aerospace and Defence Private Limited.

Date : 10/11/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No. 120702

UDIN : 23120702BGWOVD7583