



RUSHIL

DECOR LIMITED

WE'LL MAKE IT

RDL/017/2023-24

Date: 04.05.2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051
NSE EQUITY SYMBOL: RUSHIL

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001
BSE SCRIPT CODE: 533470

ISIN: INE573K01017

Dear Sir/Madam,

Ref: Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Outcome of Board Meeting

This is to inform that the Board of Directors of the Company has, at its meeting held on Thursday, May 04, 2023 (i.e. today), inter-alia, considered and approved the following items:

1) Consideration and Approval of the Financial Results:

In compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, considered and approved the Audited Financial Results for the quarter and year ended March 31, 2023 along with the audit report of the statutory auditor.

2) Recommendation of Final Dividend:

Recommended payment of final dividend of Rs. 0.50 (Fifty Paise) per equity share of face value of Rs. 10/- each. This proposal is subject to approval of shareholders at the ensuing Annual General Meeting of the Company.



RUSHIL DÉCOR LTD., RUSHIL HOUSE, NEAR NEELKANTH GREEN BUNGALOW,
OFF SINDHU BHAVAN ROAD, SHILAJ, AHMEDABAD-380058, GUJARAT, INDIA.

REGD. OFFICE: S. NO. 125, NEAR KALYANPURA PATIA, VILLAGE ITLA, GANDHINAGAR-MANSA ROAD,
TA. KALOL, DIST. GANDHINAGAR-382845, GUJARAT, INDIA. | CIN: L25209GJ1993PLC019532

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The date of next Annual General Meeting, the record date to determine the eligibility of shareholders for payment of dividend and the date of payment will be intimated separately.

The above matter has been duly approved by the Board of Directors at their meeting which commenced at 11:15 hours and concluded at 16:30 hours.

We are enclosing herewith the Financial Results along with the declaration that Auditor's Report on the results is with unmodified opinion (as Annexure-1) for your information and record.

The same will be made available on the Company's website at www.rushil.com

Please take the same into your record and do the needful.

Thanking you,

Yours faithfully,
For Rushil Decor Limited

Hasmukh K. Modi
Company Secretary

Encl.: a/a



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Pankaj R. Shah & Associates

Chartered Accountants

CA. Dr. Pankaj Shah
B.Com., F.C.A., Ph.D.(Commerce)

CA. Chintan Shah
B.Com., L.L.B., F.C.A.

CA. Nilesh Shah
B.Com., L.L.B., F.C.A.

CA. Manali Shah
B.Com., F.C.A.

CA. Sandip Gupta
B.Com., F.C.A.

7th Floor, Regency Plaza, Opp. Rahul Tower, Near Madhur Hall, Anandnagar Cross Road,
Satellite, Ahmedabad - 380015. India. Phone : +91-79-2693 1024, 2693 1026, 2693 2587,
Fax : +91-79-2693 2874 URL : <http://www.prsca.in>

Independent Auditors Review Report on the Quarterly & Year to date audited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended

Review Report to,

The Board of Directors

RUSHIL DÉCOR LIMITED

We have reviewed the accompanying statement of audited financial results of **RUSHIL DÉCOR LIMITED** (the "company") for the quarter and Three months ended on 31st March, 2023. and year to date from 01st April 2022 to 31st March 2023. (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement 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, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") as specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 04-05-23
Place: Ahmedabad



For, Pankaj R Shah & Associates
Chartered Accountants
Registration No.107361W

N. R. shah

CA Nilesh Shah
Partner
Membership No.107414
UDIN: 23107414BGUYVF9417



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RUSHIL DECOR LIMITED

Regd. Office: S. No.125, Near Kalyanpura Patia, Vill. Itla, Gandhinagar Mansa Road, Tal. Kalol, Dist. Gandhinagar -382845,

(₹ in lacs)

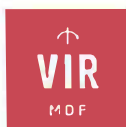
Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2023

Sr No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	Income					
	a) Revenue from operations	21391.57	21030.70	19510.40	83839.51	62416.90
	b) Other income	32.01	43.60	(164.06)	137.54	141.24
	Total Income	21423.58	21074.30	19346.35	83977.05	62558.14
2	Expenses					
	a) Cost of materials consumed	11925.82	10541.85	11323.94	43308.71	35971.86
	b) Purchases of Stock-in-Trade	-	-	77.53	-	205.56
	c) Changes in inventories of finished goods work-in-progress and Stock-in-Trade	148.26	230.88	(1,384.69)	(1,760.62)	(4,532.26)
	d) Employee benefits expense	1255.57	1187.91	1049.00	4714.24	4073.95
	e) Finance costs	654.46	647.93	294.00	2353.57	2030.84
	f) Depreciation and amortization expense	631.56	707.00	633.05	2598.44	2436.81
	g) Other expenses	5240.64	6417.02	5287.04	22638.15	19303.66
	Total expenses	19856.31	19732.59	17279.87	73852.49	59490.43
3	Profit before exceptional items and tax (1-2)	1567.27	1341.71	2066.47	10124.56	3067.71
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3+4)	1567.27	1341.71	2066.47	10124.56	3067.71
6	Tax expense:					
	a) Current tax	(40.92)	116.06	-	1,076.96	-
	b) Deferred tax	252.21	202.53	524.99	1,280.47	787.25
	Total	211.29	318.59	524.99	2357.43	787.25
7	Net Profit (+)/Loss (-) for the period (5-6)	1355.98	1023.12	1541.48	7767.13	2280.47
8	Other Comprehensive Income, net of tax (OCI)					
	a) Items that will not be reclassified to profit or loss	(23.91)	(2.47)	13.92	(31.34)	(9.90)
	b) Income tax relating to items that will not be reclassified to profit or loss	6.02	0.62	(3.50)	7.89	2.49
	Total	(17.90)	(1.85)	10.41	(23.45)	(7.41)
9	Total Comprehensive Income for the period (7+8)	1338.08	1021.27	1551.90	7743.68	2273.06
10	Paid up equity share capital (Face value of ₹ 10/- each)	1990.63	1990.63	1991.00	1990.63	1991.00
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet	-	-	-	34347.73	26687.69
12	Earnings per share (Face value of ₹ 10/- each) (Not Annualised)					
	(1) Basic	6.81	5.14	7.74	39.02	11.45
	(2) Diluted	6.81	5.14	7.74	39.02	11.45



For, Rushil Decor Limited

Krupesh G. Thakkar
Chairman and Managing Director
DIN: 01059666



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Segmentwise Reporting for the Quarter and Year ended 31st March, 2023

(₹ in lacs)

Sr No	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Gross)					
a	Laminates & allied products	5188.70	5599.64	4983.53	20834.76	18974.36
b	Medium Density Fiber Board	15878.16	15280.19	14327.61	62142.94	43442.64
c	Polyvinayl Chloride Board	352.99	336.81	257.11	1186.47	765.72
d	Unallocated	-	-	-	-	-
	Total	21419.85	21216.65	19568.24	84164.17	63182.72
	Less: Inter segment revenue	28.28	185.95	57.84	324.66	765.82
	Gross sales from Operations	21391.57	21030.70	19510.40	83839.51	62416.90
2	Segment Results (Profit) (+)/ (Loss (-) before Tax and Interest):					
a	Laminates & allied products	304.41	625.37	326.69	1459.62	1098.90
b	Medium Density Fiber Board	1960.75	1381.73	2149.71	11083.14	4336.41
c	Polyvinayl Chloride Board	(43.43)	(17.47)	(58.62)	(64.62)	(186.75)
d	Unallocated	-	-	-	-	-
	Total	2221.73	1989.64	2417.77	12478.13	5248.56
	Less:					
i	Interest	654.46	647.93	294.00	2353.57	2030.84
ii	Other Unallocable expenditure	-	-	57.30	-	150.01
	Add:					
i	Unallocable Income	-	-	-	-	-
	Total Profit Before Tax	1567.27	1341.71	2066.47	10124.56	3067.71
3a	Segment Assets					
a)	Laminates & allied products	17754.44	17793.88	18028.01	17754.44	18028.01
b)	Medium Density Fiber Board	79487.40	77367.40	68003.57	79487.40	68003.57
c)	Polyvinayl Chloride Board	2520.18	2659.99	2644.43	2520.18	2644.43
d)	Unallocated	-	-	-	-	-
	Total Segment Assets	99762.01	97821.27	88676.01	99762.01	88676.01
3b	Segment Liabilities					
a)	Laminates & allied products	6912.18	7178.14	6531.05	6912.18	6531.05
b)	Medium Density Fiber Board	15789.56	14337.57	11356.32	15789.56	11356.32
c)	Polyvinayl Chloride Board	155.13	268.35	147.79	155.13	147.79
d)	Unallocated	-	-	-	-	-
	Total Segment Liabilities	22856.87	21784.07	18035.16	22856.87	18035.16

For, Rushil Decor Limited

Place: Ahmedabad
Date: 04th May, 2023Krupesh G. Thakkar
Chairman and Managing Director
DIN: 01059666RUSHIL DECOR LTD., RUSHIL HOUSE, NEAR NEELKANTH GREEN BUNGALOW,
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Statement of Assets and Liabilities

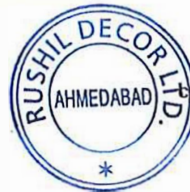
(₹ in lacs)

S.No.	Particulars	As on 31.03.2023 [Audited]	As on 31.03.2022 [Audited]
	ASSETS		
1)	Non-current assets		
a)	Property, Plant and Equipment	63471.83	59347.50
b)	Capital work-in-progress	9.25	47.24
c)	Other Intangible assets	655.88	32.86
d)	Financial Assets		
(i)	Investments	1.25	1.25
(ii)	Trade receivables	355.19	238.76
(iii)	Loans	8.26	8.26
(iv)	Other financial assets	969.55	1022.93
e)	Deferred tax assets (net)		
f)	Other non-current assets	518.49	312.02
	Sub-Total Non-current assets	65989.69	61010.81
2)	Current assets		
a)	Inventories	18674.15	15542.36
b)	Financial Assets		
(i)	Trade receivables	11874.09	8255.92
(ii)	Cash and cash equivalents	50.72	51.50
(iii)	Bank balances other than (iii) above	490.35	558.47
(iv)	Loans	82.01	8.88
c)	Other current assets	2601.01	3248.07
	Sub-Total Current assets	33772.32	27665.20
	TOTAL ASSETS	99762.01	88676.01
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share capital	1990.70	1991.00
b)	Other Equity	34347.73	26687.69
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	26855.88	28617.72
(ii)	Other financial liabilities (other than those specified in item (b), to be specified)	916.56	872.56
b)	Provisions	277.05	250.77
c)	Deferred tax liabilities (Net)	4902.85	3614.50
d)	Other non-current liabilities	520.16	735.68
	Sub-Total Non-Current Liabilities	33472.50	34091.23
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	13710.83	13344.44
(ii)	Trade payables		
- dues to micro and small enterprises	662.44	453.97	
- dues to other than micro and small enterprises	12519.58	8335.71	
(iii)	Other financial liabilities (other than those specified in item (c))	7.51	100.84
b)	Other current liabilities	1772.01	1326.96
c)	Provisions	1278.71	2344.18
d)	Current Tax Liabilities (Net)		
	Sub-Total Current Liabilities	29951.08	25906.09
	Total Equity and Liabilities	99762.01	88676.01

For, Rushil Decor Limited



Place: Ahmedabad
Date: 04th May, 2023



Krupesh G. Thakkar
Chairman and Managing Director
DIN: 01059666



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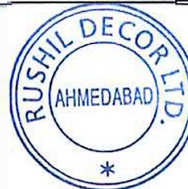
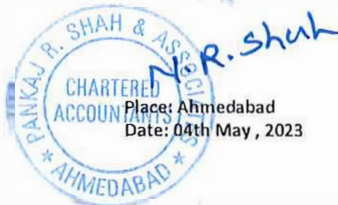
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Audited Standalone Cash Flow Statement for the year ended 31st March, 2023

(₹ in lahs)

Particulars	Year Ended	
	31.03.2023	31.03.2022
	(Audited)	(Audited)
(A) Cash Flow From Operating Activities		
Profit before tax as per Standalone Statement of Profit & Loss	10124.56	3067.71
Adjustments for		
Re-measurement gain/(loss) on defined benefit plans	31.34	(9.90)
Depreciation and amortization expense	2,598.44	2,436.81
Interest and Finance cost	2,353.57	2,030.84
(Profit)/Loss on disposal of Property, Plant and Equipment	(5.08)	0.26
	4,978.27	4,458.01
Operating Profit Before Working Capital Changes	15,102.83	7,525.73
Adjustment for Change In:		
(Increase) / Decrease in Inventories	(3,131.79)	(7,115.12)
(Increase) / Decrease in Trade Receivables	(3,734.59)	(2,503.81)
(Increase) / Decrease in Financial Assets	121.50	86.34
(Increase) / Decrease in Other Assets	906.87	672.60
Increase / (Decrease) in Trade Payables	4,405.51	769.03
Increase / (Decrease) in Financial Liabilities	(62.50)	37.08
Increase / (Decrease) in Other Liabilities	255.82	(1,382.68)
Increase / (Decrease) in Short Term Provisions	(1,065.47)	1,265.59
	(2,304.65)	(8,170.96)
	12,798.18	(645.23)
Direct Taxes Paid (Net of Refunds)	(1,309.90)	(23.25)
Net Cash Generated From Operations	11,488.28	(668.48)
(B) Cash flow from Investing activities		
Purchase of Property, Plant and Equipment (including WIP & Pre-operative)	(7,310.83)	(3,041.61)
Sale of Property, Plant and Equipment	8.11	1.88
Changes in Non Current Assets	(233.34)	1,548.30
Net Cash Generated From Investing Activities	(7,609.19)	(1,491.44)
(C) Cash Flow From Financing Activities		
Issue of share capital	(0.56)	17.56
Securities premium	(30.75)	72.87
Increase / (Decrease) in Long term borrowings	(1,761.84)	(903.39)
Increase / (Decrease) in Short term borrowings	366.38	4,998.84
Interest and Finance cost	(2,353.57)	(2,030.84)
Dividend Paid (Including Tax On Dividend)	(99.53)	(99.51)
Net Cash Generated From Financing Activities	(3,879.87)	2,055.52
Net Increase In Cash & Cash Equivalents	(0.78)	(104.40)
Cash & Cash Equivalents At		
Opening	51.50	155.90
Closing	50.72	51.50

For, Rushil Decor Limited



Krupesh G Thakkar
Chairman and Managing Director
DIN:01059666



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Notes:

1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 04, 2023.
2. The Board of Directors at its meeting held on May 04, 2023, has recommended a final dividend of Rs. 0.50 (fifty paisa) per equity share subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
3. During the quarter ended March 31, 2023, the Shareholders of the Company have approved the Appointment of Ms. Shreya M. Shah (DIN: 09726000) as an Independent Director of the Company through Postal Ballot w.e.f. January 05, 2023.
4. Rights Issue: During the quarter ended March 31, 2023, the Company has received In-principle Approval from BSE and NSE on January 12, 2023 and January 04, 2023 respectively. Further, on February 02, 2023, the Company has received SEBI Final Observation letter on the Proposed Rights Issue. Further, on April 08, 2023, the Fund Raising Committee of the Board of Directors of the Company has approved the Letter of Offer which was filed with the SEBI and with BSE and NSE. Now the Right Issue is started for subscription w.e.f. May 02, 2023.
5. The recognition of Government Incentives of Reimbursement of SGST, Power cost, etc for the manufacturing plant at Atchutapuram, Andhra Pradesh has been deferred, on grounds of absence of reasonable assurance. As such the company will recognize the same in future when there are reasonable assurance available. In view of this, the company has not recognized Rs. 584.80 Lacs of Government Incentives for October-2022 to March-2023.
6. Other Expenses include foreign currency loss of Rs. 46.72 Lacs for Quarter ended on March 31, 2023 due to foreign currency fluctuation. Total foreign currency loss for Year ended on March 31, 2023 is Rs. 1303.01 Lacs.
7. The figures of last quarter are the balancing figures between the audited figures in respect of the full Financial Year 2022-23 and the published year-to-date figures up to the third quarter of the Current Financial Year 2022-23.
8. Previous period figures have been re-arranged/re-grouped wherever necessary.



Place: Ahmedabad
Date: 04th May, 2023



For, Rushil Decor Limited

[Handwritten Signature]
Krupesh G. Thakkar
Chairman and Managing Director
DIN: 01059666



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Annexure-1

RDL/018/2023-24

Date: 04.05.2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051
NSE EQUITY SYMBOL: RUSHIL

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001
BSE SCRIPT CODE: 533470

ISIN: INE573K01017

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Statutory Auditor of Rushil Decor Limited, M/s Pankaj R. Shah & Associates, Chartered Accountants (Firm Registration No. 107361W), have submitted their Report with unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2023, as approved by the Board in its Meeting held today i.e. May 04, 2023.

Please take the same into your record and do the needful.

Thanking you,

Yours faithfully,
For Rushil Decor Limited



Krupesh Thakkar
Managing Director
DIN: 01059666



RUSHIL DÉCOR LTD., RUSHIL HOUSE, NEAR NEELKANTH GREEN BUNGALOW,
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