



RDB REALTY & INFRASTRUCTURE LIMITED

BIKANER BUILDING, 8/1, LAL BAZAR STREET, 1ST FLOOR, KOLKATA - 700 001 • CIN No. : L16003WB2006PLC110039
PHONE : +91 33 4450 0500 • E-MAIL : secretarial@rdbindia.com • Web : www.rdbindia.com

Date: 14th November, 2024

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

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata- 700 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting and Disclosure under Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 14th November, 2024, has inter alia, considered and approved the Un-audited financial results for the **quarter and half year ended 30th September, 2024** along with the Limited Review Report thereon issued by the Statutory Auditor of the Company and the same is enclosed hereunder.

The meeting commenced at 12.30 P.M. and concluded at 5.30 P.M.

This is for your information and record.

Thanking You.

Yours faithfully,
For RDB Realty & Infrastructure Limited

RDB Realty & Infrastructure Limited

Priyarup Mukherjee

Company Secretary

Priyarup Mukherjee
Company Secretary & Compliance Officer

Encl : as above

Ref: SAR/12R

Limited Review Report

To
The Board of Directors
RDB Realty & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of RDB Realty & Infrastructure Limited ("the Company"), for the quarter and half year ended September 30, 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.

Emphasis of Matter

4. We draw attention to Note 8 to the financial results which states that corresponding cash flow are not comparable as those are without the impact of demerger.

Our opinion is not modified in respect of this matter.

5. 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.

Place: Kolkata
Date: 14.11.2024



For L.B. Jha & Co.,
Chartered Accountants
Firm Registration No: 301088E

Ranjan Singh
(Ranjan Singh)
Partner

(Membership No. 305423)
UDIN : 24305423BKEIAF6571



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Statement of Un-Audited Financial Results for the Quarter and half year ended September 30, 2024

(Rs. in lakhs)

Sl No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income						
	(a) Revenue from Operations	3,248.48	3,070.12	1,526.82	6,318.60	2,383.65	6,721.61
	(b) Other Income	19.14	8.74	7.92	27.88	16.47	62.44
	Total Income	3,267.62	3,078.86	1,534.74	6,346.48	2,400.12	6,784.05
2	Expenses						
	(a) Expenses relating to Construction Activity	2,002.61	3,446.13	2,073.36	5,448.74	3,099.58	7,666.35
	(b) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	859.07	(539.15)	(636.70)	319.92	(942.35)	(1,466.98)
	(c) Employee Benefits Expenses	60.67	23.92	(1.97)	84.59	-	144.09
	(d) Finance Costs	80.43	3.58	0.02	84.01	0.04	14.54
	(e) Depreciation and Amortisation Expenses	0.47	0.50	0.27	0.97	0.54	1.30
	(f) Other Expenses	36.73	17.22	3.18	53.95	4.44	64.53
3	Total Expenses	3,039.98	2,952.20	1,438.16	5,992.18	2,162.25	6,423.83
4	Profit/(Loss) before Exceptional Items & Tax (1-3)	227.64	126.66	96.58	354.30	237.87	360.22
5	Exceptional item	-	-	-	-	-	-
6	Profit/(Loss) before Tax (3-4)	227.64	126.66	96.58	354.30	237.87	360.22
7	Tax Expense						
	(a) Current Income Tax	57.28	31.86	17.43	89.14	51.43	88.65
	(b) Related to earlier years	-	-	(1.17)	-	-	1.17
	(c) Deferred Tax	-	-	(0.23)	-	-	0.23
	Net Tax Expense	57.28	31.86	16.03	89.14	51.43	90.05
8	Net Profit/(Loss) after tax from continuing operations(6-7)	170.36	94.80	80.54	265.16	186.44	270.17
9	Net Profit/(Loss) after tax from discontinuing operations	-	-	-	-	-	-
10	Profit (Loss) for the period from JV/Associates	-	-	-	-	-	-
11	Profit/(loss) for the period	170.36	94.80	80.54	265.16	186.44	270.17
12	Other comprehensive income	-	-	-	-	-	-
13	Total Comprehensive Income for the period	170.36	94.80	80.54	265.16	186.44	270.17
14	Paid up Equity Share Capital (Face Value Rs.10/- Per Share)	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34
15	Other Equity	-	-	-	-	-	2,014.23
16	Earnings per Share (of Re.1/- each) (Not Annualised):						
	(a) Basic	0.99	0.55	0.47	1.54	1.08	1.56
	(b) Diluted	0.99	0.55	0.47	1.54	1.08	1.56

Notes:

- The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above Financial Results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of directors at their respective meetings held on November 14, 2024 .
- The Statutory Auditors of the Company have reviewed the above Financial Results for the quarter and half year ended September 30, 2024 as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Calculation of Deferred Tax will be made at the year end.
- Effect of defined benefit obligation will be considered at the year end.
- The previous period figures have been regrouped/ re-arranged wherever necessary to conform to this period's classification.
- These results will be made available on the Company's website www.rdbindia.com and on the website of BSE Limited www.bseindia.com.
- Corresponding figures in Cash Flow are not comparable as those are without the impact of demerger.
- The CEO and CFO certificate in respect of the above result in terms of the SEBI (LODR) Regulations 2015 has been placed before the Board of Directors.

RDB REALTY & INFRASTRUCTURE LTD.

Director

Rajeev Kumar
Chairman & Whole-time Director
DIN: 07003686

Place: Kolkata
Date: 14.11.2024



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Statement of Assets and Liabilities

(Amount Rs. In Lakhs)

	As at September 30, 2024	As at March 31, 2024
	(Un-Audited)	(Audited)
ASSETS :		
Non-Current Assets		
(a) Property, Plant and Equipment	13.75	14.17
(b) Intangibles	0.16	0.17
(c) Financial Assets		
(i) Investment	10.20	10.20
(ii) Bank Balances	150.54	-
(d) Other Non-Current Assets	107.26	1,507.83
Total Non - Current Assets	281.91	1,532.37
Current Assets		
(a) Inventories	10,615.48	10,935.41
(b) Financial Assets		
(i) Trade Receivables	3,528.35	2,106.20
(ii) Cash and Cash Equivalents	821.75	330.63
(iii) Bank Balances other than (ii) above	459.55	-
(iv) Other Financial Assets	1,635.64	1,346.76
(c) Current Tax Assets	190.22	361.28
(d) Other current assets	2,894.38	1,879.23
Total Other Current Assets	20,145.37	16,959.51
Total Assets	20,427.28	18,491.88
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,728.34	1,728.34
(b) Other Equity	2,279.37	2,014.23
Total Equity	4,007.71	3,742.57
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
i) Other Financial Liabilities	293.63	257.32
(b) Provisions	11.23	11.23
Total Non-Current Liabilities	304.86	268.55
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,291.62	10,002.72
(ii) Trade payables		
- Due to parties registered under MSMED Act	53.77	30.35
- Due to other parties	1,746.20	1,430.15
(iii) Other Financial Liabilities	1,691.13	820.01
(b) Other Current Liabilities	2,327.52	2,193.06
(c) Provisions	4.47	4.47
Total Current Liabilities	16,114.71	14,480.76
Total Liabilities	16,419.57	14,749.31
Total Equity & Liabilities	20,427.28	18,491.88



RDB REALTY & INFRASTRUCTURE LTD.

Director

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Statement of Cash Flow for the half year ended 30.09.2024

(Amount in Rs. Lakhs)

	Half Year ended 30-09-2024		Half Year ended 30-09-2023	
A. Cash Flow from Operating Activities :				
Net profit before tax as per Statement of Profit and Loss		354.30		348.32
Adjustments for				
Depreciation & Amortisation	0.97		2.06	
Interest Paid	76.78		659.91	
Liabilities no longer payable written back	-		0.37	
Interest Received	(27.56)	50.19	(560.45)	101.89
Operating Profit Before Working Capital Changes		404.49		450.21
Increase / (Decrease) of Other Long-Term Liabilities	36.31		(7.03)	
Increase / (Decrease) in Trade Payables	339.47		(119.51)	
Increase / (Decrease) of Other Current Liabilities	916.43		417.11	
(Increase) / Decrease of Long-Term Advances	-		(1,638.82)	
(Increase) / Decrease in Inventories	319.92		(4,176.33)	
(Increase) / Decrease in Trade receivables	(1,422.15)		1,364.17	
(Increase) / Decrease of Short-Term Advances	-		1,591.21	
(Increase) / Decrease of Other Current Assets	(342.49)		(802.92)	
Cash generated from operations		251.98		(2,921.90)
Less: Direct taxes paid/ (Refunds) including Interest (Net)				
Cash Flow before Exceptional Items		251.98		(2,921.90)
Net cash generated from/(used) in operating activities		251.98		(2,921.90)
B. Cash Flow from Investing Activities :				
Sale / (Purchase) of fixed assets	(0.54)		(25.47)	
Interest Received	27.56		560.45	
Investment with Subsidiaries and Firms	-		(517.99)	
Loans Refund / (Given)	-		1,591.21	
Net cash generated from investing activities		27.02		1,608.20
C. Cash Flow from Financing Activities :				
Proceeds / (Repayment) of Long Term Borrowings	288.90		(358.12)	
Proceeds / (Repayment) of Short Term Borrowings	-		2,302.87	
Interest Paid	(76.78)		(659.91)	
Net cash generated from in financing activities		212.12		1,284.84
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)		491.12		(28.85)
Cash and Cash Equivalents -Opening Balance		330.63		228.61
Cash and Cash Equivalents -Closing balance		821.75		199.76

Note :

- Statement of Cash Flow has been prepared under the indirect method as set out in Ind AS - 7 specified under section 133 of the Companies Act, 2013.
- Acquisition of property, plant and equipment includes movements of capital work-in-progress (including capital advances) during the year.
- Corresponding figures in Cash Flow are not comparable as those are without the impact of demerger.
- Figures in brackets indicate cash outflow.



RDB REALTY & INFRASTRUCTURE LTD.

[Signature]
Director