



# 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: 12.11.2024**

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

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 12<sup>th</sup> November, 2024, has transacted the following business:

1. Approved the un-audited Standalone Financial Results of the Company for the quarter and half-year ended on 30<sup>th</sup> September, 2024 and have taken note of the Limited Review Report by the Statutory Auditors pursuant to the provisions of Regulation 30 and 33 of SEBI (LODR) Regulations, 2015. A copy of the same is enclosed.

The meeting commenced at 12:00 Noon. and concluded at 2:00 P.M.

This is for your information and record.

Thanking You.

Yours faithfully,

**For RDB Rasayans Ltd.**

*Shradha Jalan*

**Shradha Jalan**  
**Company Secretary & Compliance Officer**



Ref : SA/R/13R

**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 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.
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.

Place: Kolkata  
Date: 12.11.2024



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

*Ranjan Singh*

(Ranjan Singh)  
Partner

(Membership No: 305423)  
UDIN: 24305423BKEIAE1508





# 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 half-year ended 30th, September 2024

(Rs. in lacs)

SL. NO.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	<b>Income from Operations</b>						
	(a) Revenue from Operations	3,050.80	6,128.48	2,557.15	9,179.28	5,175.28	10,320.20
	(b) Other Income	571.20	556.40	400.62	1,127.60	730.01	1,717.61
	<b>Total Income</b>	<b>3,622.00</b>	<b>6,684.88</b>	<b>2,957.77</b>	<b>10,306.88</b>	<b>5,905.29</b>	<b>12,037.81</b>
2)	<b>Expenses</b>						
	(a) Cost of material consumed	1,970.32	1,522.46	1,631.01	3,492.78	3,117.86	6,077.75
	(b) Purchase of stock-in-trade	(0.60)	3,453.16	-	3,452.56	4.15	4.76
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	16.84	5.40	(21.80)	22.24	(20.55)	(25.73)
	(d) Employee benefits expenses	391.70	290.38	305.60	682.08	536.64	1,219.18
	(e) Finance Costs	2.25	3.52	2.37	5.77	3.62	14.55
	(f) Depreciation and amortisation expenses	29.26	29.59	31.40	58.85	62.93	125.83
	(g) Other Expenses	403.34	380.57	313.31	783.91	615.39	1,396.30
	<b>Total Expenses</b>	<b>2,813.11</b>	<b>5,685.08</b>	<b>2,261.89</b>	<b>8,498.19</b>	<b>4,320.04</b>	<b>8,812.64</b>
3)	<b>Profit / (Loss) before exceptional items &amp; tax (1-2)</b>	<b>808.89</b>	<b>999.80</b>	<b>695.88</b>	<b>1,808.69</b>	<b>1,585.25</b>	<b>3,225.17</b>
4)	<b>Exceptional Items</b>	-	-	-	-	-	-
5)	<b>Profit / (Loss) before tax (3+4)</b>	<b>808.89</b>	<b>999.80</b>	<b>695.88</b>	<b>1,808.69</b>	<b>1,585.25</b>	<b>3,225.17</b>
6)	<b>Tax expenses</b>	<b>204.52</b>	<b>267.27</b>	<b>175.30</b>	<b>471.79</b>	<b>399.27</b>	<b>802.05</b>
	(a) Current tax	200.37	267.29	185.46	467.66	403.70	835.02
	(b) Deferred tax	4.15	0.39	(10.16)	4.54	(4.43)	(27.42)
	(c) Tax for earlier years	-	(0.41)	-	(0.41)	-	(5.55)
7)	<b>Profit for the period from continuing operations (5-6)</b>	<b>604.37</b>	<b>732.53</b>	<b>520.58</b>	<b>1,336.90</b>	<b>1,185.98</b>	<b>2,423.12</b>
8)	<b>Profit / (Loss) from discontinuing operations</b>	-	-	-	-	-	-
9)	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
10)	<b>Profit from discontinuing operations (after tax) (8-9)</b>	-	-	-	-	-	-
11)	<b>Profit / (Loss) for the period (7+10)</b>	<b>604.37</b>	<b>732.53</b>	<b>520.58</b>	<b>1,336.90</b>	<b>1,185.98</b>	<b>2,423.12</b>
12)	<b>Other Comprehensive Income</b>	-	-	-	-	-	<b>(8.15)</b>
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)	<b>Total Comprehensive Income for the period (11+12)</b>	<b>604.37</b>	<b>732.53</b>	<b>520.58</b>	<b>1,336.90</b>	<b>1,185.98</b>	<b>2,414.97</b>
14)	<b>Paid-up Equity Share Capital</b>	<b>1,771.48</b>	<b>1,771.48</b>	<b>1,771.48</b>	<b>1,771.48</b>	<b>1,771.48</b>	<b>1,771.48</b>
15)	<b>Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year</b>						<b>16,876.73</b>
16)	<b>Earnings per share (Face Value of Rs. 10/-each) (not annualised) (in Rs.) - Basic and Diluted EPS</b>	<b>3.41</b>	<b>4.14</b>	<b>2.94</b>	<b>7.55</b>	<b>6.69</b>	<b>13.68</b>



*Handwritten signature*





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## Statement of Unaudited Financial Results for the Quarter and half-year ended 30th, September 2024

(Rs. in lacs)

### Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 12th November, 2024. The above results for the quarter ended and half year ended 30th September, 2024, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- 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 30.09.2024
<b>A. Financing capital expenditure to enhance the manufacturing capacity</b>		
Plant & Machinery	2,391.27	785.55
Pre-operative Expenses	70.00	-
Provision for Contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
<b>Sub Total (A)</b>	<b>2,780.83</b>	<b>930.90</b>
<b>B. General Corporate Purpose</b>	<b>501.29</b>	<b>498.49</b>
<b>C. Issue Expenses</b>	<b>272.88</b>	<b>192.11</b>
<b>Total (A) + (B) + (C)</b>	<b>3,555.00</b>	<b>1,621.50</b>
<b>Balance to be utilized out of IPO Proceeds are deployed in:</b>		<b>1,933.50</b>
Balance in Fixed Deposits & Mutual Funds		1,933.50

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

Place : Kolkata  
Date : 12/11/2024



Managing Director  
Shanti Lal Baid  
DIN: 00056776





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Statement of Unaudited Financial Results for the Quarter and half-Year ended 30th September, 2024

Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	30-09-2024	31-03-2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment		
(i) Property, plant and equipment	1,187.56	1,244.82
(ii) Right of use	29.52	29.73
(iii) Capital work in progress	11.65	11.65
(b) Financial assets		
(i) Other financial assets	172.38	175.45
(c) Other Non Current assets	191.51	192.12
<b>Total Non-current assets</b>	<b>1,592.62</b>	<b>1,653.77</b>
<b>(2) Current assets</b>		
(a) Inventories	411.50	387.77
(b) Financial assets		
(i) Investments	2,478.73	499.93
(ii) Trade receivables	1,815.21	1,439.79
(iii) Cash and cash equivalents	3.24	3.50
(iv) Other bank balances	1,704.51	1,668.61
(v) Loans	11,865.00	12,347.00
(vi) Other financial assets	895.22	1,262.74
(c) Current Tax assets (net)	-	17.46
(d) Other current assets	111.81	144.87
<b>Total Current assets</b>	<b>19,285.22</b>	<b>17,771.67</b>
<b>TOTAL ASSETS</b>	<b>20,877.84</b>	<b>19,425.44</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,771.48	1,771.48
(b) Other equity	18,213.63	16,876.73
<b>Total Equity</b>	<b>19,985.11</b>	<b>18,648.21</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
(ia) Lease Liabilities	4.40	4.25
(b) Provisions	89.94	89.94
(c) Deferred tax liabilities (net)	95.34	90.80
<b>Total Non-current liabilities</b>	<b>189.68</b>	<b>184.99</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	141.40	84.27
(ia) Lease Liabilities	0.19	0.19
(ii) Trade payables		
-Due to parties registered under MSMED Act	-	144.48
-Due to other parties	348.78	294.24
(iii) Other financial liabilities	20.41	18.80
(b) Other current liabilities	50.29	44.87
(c) Provisions	4.71	5.39
(d) Current Tax Liabilities (net)	137.27	-
<b>Total Current liabilities</b>	<b>703.05</b>	<b>592.24</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>20,877.84</b>	<b>19,425.44</b>







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### Statement of Unaudited Financial Results for the Quarter and half-Year ended 30th September, 2024

#### Statement of Cash Flows

(Rs. in Lacs)

Particulars	30-09-2024		30-09-2023	
<b>A. Cash Flows from Operating Activities</b>				
Net Profit/(Loss) before tax		1,808.69		1,585.25
Adjustment for:				
Depreciation	58.85		62.93	
Interest expense	5.77		3.62	
Provision for Employee Benefits	-0.68		-	
Bad Debts	0.02		0.10	
Recovery of Bad Debts	-0.06		-	
Liability & sundry balances written back, discount, r/off (net)	-0.94		-1.48	
Net (Gain) / Loss on fair valuation of financial instruments	-26.91		-65.41	
Profit on sale of investments	-1.89		-153.67	
Foreign exchange fluctuation gains	-24.93		-3.59	
Interest income	-1,068.63		-494.57	
		-1,059.40		-652.07
<b>Operating cash flows before working capital changes</b>		<b>749.29</b>		<b>933.18</b>
Working capital adjustments:				
(Increase)/Decrease in Inventories	-23.73		-52.23	
(Increase)/Decrease in Loans and Advances	482.00		-5,800.00	
(Increase)/Decrease in Trade receivables	-349.50		405.24	
(Increase)/Decrease in Other current assets	33.06		-45.75	
(Increase)/Decrease in Other financial assets, non-current	3.06		4.73	
(Increase)/Decrease in Other financial assets, current	-		-	
Increase/(Decrease) in Trade payables	-89.94		147.10	
Increase/(Decrease) in Other current liabilities	5.42		-3.30	
Increase/(Decrease) in Other financial liabilities, current	1.62		-0.45	
		61.99		-5,344.66
<b>Cash generated from operations</b>		<b>811.28</b>		<b>-4,411.48</b>
Income tax paid (net)		-312.52		-262.89
<b>Net Cash generated from/ (used in) Operating Activities (A)</b>		<b>498.76</b>		<b>-4,674.37</b>
<b>B. Cash Flows from Investing Activities</b>				
Purchase of Property, plant and equipment (net)	-0.77		-34.84	
(Increase)/ Decrease in fixed deposits (net)	-35.90		1,366.54	
Net (Purchase) / Sale of investment (net)	-1,950.00		3,147.62	
Interest Income	1,436.15		190.29	
<b>Net Cash generated from/ (used in) Investing Activities (B)</b>		<b>-550.52</b>		<b>4,669.61</b>
<b>C. Cash Flow from Financing Activities</b>				
Increase/ (Decrease) in Short-term Borrowings	57.12		-	
Increase/ (Decrease) in Lease Liabilities	0.15		0.10	
Interest Paid	-5.77		-3.62	
<b>Net Cash generated from/ (used in) Financing Activities (C)</b>		<b>51.50</b>		<b>-3.52</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A + B + C)</b>		<b>-0.26</b>		<b>-8.28</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>		<b>3.50</b>		<b>141.80</b>
<b>Cash and Cash Equivalents at the end of the year</b>		<b>3.24</b>		<b>133.52</b>
(Refer Note No. 10 to the Financial Statements)				

**Note :**

- i) Statement of Cash Flow has been prepared under indirect method as set out in Ind AS-7 specified u/s 133 of Companies Act, 2013.
- ii) Acquisition of property, plant & equipment includes movements of capital work-in-progress (including capital advances).
- iii) Figures in brackets indicate cash outflow.



*(Signature)*



Annexure - 1				
Segment Reporting for the Quarter & Half year Ended 30th September, 2024				
Sl No	Particulars	Quarter Ended	Quarter Ended	Half year ended
		30-Sep-2024	30-Jun-2024	30-Sep-2024
		Unaudited	Unaudited	Unaudited
1.	<b>SEGMENT REVENUE (Gross)</b>			
	a) Manufacturing Activity	3,050.80	2,654.55	5,705.35
	b) Trading Activity	0.00	3,473.93	3,473.93
	c) Unallocable Income	571.20	556.40	1,127.60
	Less : Inter Segment Revenue	-	-	-
	<b>Net Sales/Income from operation</b>	<b>3,622.00</b>	<b>6,684.88</b>	<b>10,306.88</b>
2.	<b>SEGMENT RESULTS</b>			
	<b>Profit before Interest &amp; Tax</b>			
	a) Manufacturing Activity	239.94	426.15	666.09
	b) Trading Activity	-	20.77	20.77
	<b>Total</b>	<b>239.94</b>	<b>446.92</b>	<b>686.86</b>
	Add/ (Less) : Unallocable (Expense) / Income	568.95	552.88	1,121.83
	<b>Total Profit before Tax</b>	<b>808.89</b>	<b>999.80</b>	<b>1,808.69</b>
3.	<b>SEGMENT ASSETS</b>			
	a) Manufacturing Activity	20,856.46	20,179.76	20,856.46
	b) Trading Activity	21.38	637.15	21.38
	c) Unallocable	-	-	-
	<b>Total</b>	<b>20,877.84</b>	<b>20,816.91</b>	<b>20,877.84</b>
4.	<b>SEGMENT LIABILITIES</b>			
	a) Manufacturing Activity	892.73	822.92	892.73
	b) Trading Activity	-	613.25	-
	c) Unallocable	-	-	-
	<b>Total</b>	<b>892.73</b>	<b>1,436.17</b>	<b>892.73</b>

