



Jigar Shah & Associates
Chartered Accountants

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**Limited Review Report on Standalone Unaudited Half year ended on 30-09-2022
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing
Obligation and Disclosure Requirements) Regulations, 2015**

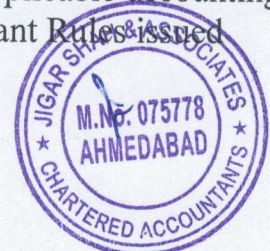
To
The Board of Directors of
Riddhi Steel and Tube Limited
Ahmedabad

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **RIDDHI STEEL AND TUBE LIMITED** ('the Company') for the half year ended on **30th September, 2022** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). ("The Regulations") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016. Our responsibility is to a report on this financial statement based on our review.

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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and rules there under, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. 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 applicable accounting standards i.e. AS prescribed under Section 133 of the Act 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Jigar Shah & Associates
Chartered Accountants
Firm Reg No.: 128263W

Jigar Shah



(CA. Jigar Shah)
Proprietor

Mem. No.: 075778

UDIN: 22075778BDFFOQ9296

Place: Ahmedabad

Date: 15-11-2022