

Date:-November 14, 2024

To,

Listing Department

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

Scrip Code:- 539226

Scrip Name:- Rudra

Subject :- Submission of Un-audited Financial Result of the Company for Quarter ended September 30, 2024 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 14, 2024**; 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 ended on September 30, 2024.
- b) Considered, reviewed and took on record the Limited Review Report issued by Auditor for quarter ended on September 30, 2024.

The Meeting commenced at 04:00 PM and concluded at 06:30 PM.

Kindly take on your record and acknowledge the same.

Thank you.

Yours faithfully,

For, **RUDRA GLOBAL INFRA PRODUCTS LIMITED**

Sahil Ashokkumar Gupta

Managing Director

DIN:-02941599

Encl.:-

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

RUDRA GLOBAL INFRA PRODUCTS LIMITED

CIN : L28112GJ2010PLC062324

Registered Office : "Rudra House", Plot No. D-60, Near Rammantra Mandir, Kaliabid, Bhavnagar - 364002

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	ENDED
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	31/03/2024
						AUDITED	
	INCOMES						
I	Revenue from Operations (Net of Taxes)	11,694.92	12,825.08	13,510.91	24,520.00	27,327.18	55,597.43
II	Other Business Income	0.17	4.03	0.20	4.20	9.48	106.19
III	Total Income (I + II)	11,695.08	12,829.11	13,511.11	24,524.19	27,336.66	55,703.62
	EXPENSES						
(a)	Cost of materials consumed	12,032.12	13,181.39	11,370.03	25,213.51	26,052.50	52,285.16
(b)	Purchase of Stock in Trade	147.78	63.23	-	211.01	-	1,129.17
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(1,923.77)	(1,787.52)	495.79	(3,711.29)	(1,689.21)	(3,513.33)
(d)	Employees Cost	103.73	88.21	89.46	191.95	172.04	403.26
(e)	Finance Cost	359.84	418.94	397.90	778.78	758.44	1,567.26
(f)	Depreciation and Amortisation Expenses	141.25	137.10	141.36	278.34	282.72	578.87
(g)	Other Expenses	180.86	231.62	225.49	412.48	476.91	1,149.15
	TOTAL EXPENSES (IV (a to g))	11,041.81	12,332.97	12,720.03	23,374.77	26,053.38	53,599.53
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	653.27	496.15	791.08	1,149.42	1,283.27	2,104.09
VI	Exceptional Items. & Extraordinary Item	10.23	(16.14)	-	(5.91)	-	(82.55)
(A)	Profit/ (Loss) Before Tax. (V-VI)	643.05	512.28	791.08	1,155.33	1,283.27	2,186.63
VIII	TAX EXPENSES						
(a)	Current Tax	161.84	128.93	47.39	290.77	124.18	149.94
(b)	Deferred Tax	(2.84)	(4.51)	(29.45)	(7.34)	(54.50)	(40.53)
	Total Tax Expenses	159.00	124.43	17.94	283.43	69.68	109.41
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	484.04	387.86	773.14	871.90	1,213.60	2,077.22
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss		-	-	-	-	1.18
	Income tax relating to items that will not be reclassified to profit and loss account		-	-	-	-	(0.31)
XI	Total Comprehensive Income (IX+X)	484.04	387.86	773.14	871.90	1,213.60	2,078.10
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 5 Face value per share)	5,017.19	5,017.19	2,508.60	5,017.19	2,508.60	5,017.19
XIII	Other Equity Capital (Reserve & Surplus)				7,227.39		6,355.49
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.48	0.39	3.08	0.87	4.84	2.07
(ii)	Diluted	0.48	0.39	3.08	0.87	4.84	2.07
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	484.04	387.86	773.14	871.90	1,213.60	2,078.10

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.
- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 14th November 2024 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.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2024 and have issued an unmodified review report.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

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



Sahil Gupta
Managing Director
DIN: 02941599

Date : 14/11/2024
Place : Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED

CIN : L28112GJ2010PLC062324

Registered Office : "Rudra House", Plot No. D-60, Near Rammantra Mandir, Kaliabid, Bhavnagar - 364002

UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	ENDED 31/03/2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	11,694.92	12,825.08	13,510.91	24,520.00	27,327.18	55,597.43
II	Other Business Income	0.17	4.03	0.20	4.20	9.48	106.19
III	Total Income (I + II)	11,695.08	12,829.11	13,511.11	24,524.19	27,336.66	55,703.62
	EXPENSES						
(a)	Cost of materials consumed	12,032.12	13,181.39	11,370.03	25,213.51	26,052.50	52,285.16
(b)	Purchase of Stock in Trade	147.78	63.23	-	211.01	-	1,129.17
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(1,923.77)	(1,787.52)	495.79	(3,711.29)	(1,689.21)	(3,513.33)
(d)	Employees Cost	103.73	88.21	89.46	191.95	172.04	403.26
(e)	Finance Cost	359.84	418.94	397.90	778.78	758.44	1,567.26
(f)	Depreciation and Amortisation Expenses	141.32	137.10	141.36	278.42	282.72	579.01
(g)	Other Expenses	180.87	231.62	225.49	412.49	476.91	1,150.12
	TOTAL EXPENSES (IV (a to g))	11,041.89	12,332.97	12,720.03	23,374.85	26,053.38	53,600.65
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	653.19	496.15	791.08	1,149.34	1,283.27	2,102.97
VI	Exceptional Items. & Extraordinary Item	10.23	(16.14)	-	(5.91)	-	(82.55)
(A)	Profit/ (Loss) Before Tax. (V-VI)	642.97	512.28	791.08	1,155.25	1,283.27	2,185.51
VIII	TAX EXPENSES						
(a)	Current Tax	161.84	128.93	47.39	290.77	124.18	149.94
(b)	Deferred Tax	(2.84)	(4.51)	(29.45)	(7.34)	(54.50)	(40.53)
	Total Tax Expenses	159.00	124.43	17.94	283.43	69.68	109.41
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	483.96	387.86	773.14	871.82	1,213.60	2,076.10
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	1.18
	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(0.31)
XI	Total Comprehensive Income (IX+X)	483.96	387.86	773.14	871.82	1,213.60	2,076.98
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 5 Face value per share)	5,017.19	5,017.19	2,508.60	5,017.19	2,508.60	5,017.19
XIII	Other Equity Capital (Reserve & Surplus)				7,199.01		6,327.19
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.48	0.39	3.08	0.87	4.84	2.07
(ii)	Diluted	0.48	0.39	3.08	0.87	4.84	2.07
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	483.96	387.86	773.14	871.82	1,213.60	2,076.98

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



Sahil Gupta
Managing Director
DIN: 02941599

Date : 14/11/2024
Place : Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED

CIN : L28112GJ2010PLC062324

Registered Office : "Rudra House", Plot No. D-60, Near Rammantra Mandir, Kaliabid, Bhavnagar - 364002

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2024

Amount in Lacs

	PARTICULARS	STANDALONE		CONSOLIDATED	
		AS AT 30/09/2024	AS AT 31/03/2024	AS AT 30/09/2024	AS AT 31/03/2024
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	ASSETS.				
(A)	NON CURRENT ASSETS.				
1	Property, Plant and Equipments	6,046.36	6,033.03	6,046.99	6,033.74
2	Capital Work in Progress		-	196.98	196.98
3	Other Intangible Assets	1.61	2.14	1.61	2.14
4	Financial Assets				
4(i)	Long Term Investment	4.57	4.57	3.57	3.57
4(ii)	Long Term Loans	241.21	241.20	-	-
4(iii)	Other Financial Assets	79.63	702.83	79.63	702.83
5	Asset held for Sale and Discontinued Operations				-
6	Other Non Current Assets	47.66	47.66	47.66	47.66
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	6,421.04	7,031.42	6,376.45	6,986.92
(B)	CURRENT ASSETS:				
1	Financial Assets				
1(i)	Trade Receivables	878.50	603.06	878.50	603.06
1(ii)	Cash and Cash Equivalent	219.67	43.29	219.73	43.35
1(iii)	Loans	-	-	-	-
2	Non Financial Assets (Inventories)	24,624.99	21,459.32	24,624.99	21,459.32
3	Current Tax Assets (Net)	-	-	-	-
4	Other Current Assets	1,646.60	1,290.80	1,712.16	1,356.36
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	27,369.77	23,396.47	27,435.38	23,462.09
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B))	33,790.80	30,427.89	33,811.83	30,449.00
	EQUITY AND LIABILITIES				
(A)	EQUITY				
1	Paid Up Equity Share Capital	5,017.19	5,017.19	5,017.19	5,017.19
2	Other Equity (Reserve and Surplus)	7,227.39	6,355.49	7,199.01	6,327.19
	(TOTAL OF A 1+2)	12,244.58	11,372.68	12,216.20	11,344.38
(B)	NON CURRENT LIABILITIES				
1	Deferred Tax Liabilities	632.01	639.35	632.01	639.35
2	Long Term Borrowing	1,244.04	2,850.65	1,244.84	2,851.46
3	Other Long Term Liabilities	133.43	131.44	133.43	131.44
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	2,009.47	3,621.44	2,010.28	3,622.25
(C)	CURRENT LIABILITIES				
1	Current Financial Liabilities				
1(i)	Borrowings	11,539.90	10,222.69	11,539.90	10,222.69
1(ii)	Trade Payables	5,881.08	3,611.22	5,929.16	3,659.30
2	Other Current Liabilities	1,753.00	1,200.51	1,753.00	1,200.51
3	Short Term Provisions	72.01	64.42	72.54	64.95
4	Current Tax Liabilities	290.77	334.94	290.77	334.94
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	19,536.76	15,433.78	19,585.36	15,482.39
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	33,790.80	30,427.89	33,811.83	30,449.00

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



Sahil Gupta
Managing Director
DIN: 02941599

Date : 14/11/2024
Place : Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED

CIN : L28112GJ2010PLC062324

Registered Office : "Rudra House", Plot No. D-60, Near Rammantra Mandir, Kaliabid, Bhavnagar - 364002

STATEMENT OF CASH FLOW STATEMENT AS ON 30.09.2024

Particulars	Standalone		Consolidated	
	Half Year ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)	Half Year ended 30.09.2024 (Unaudited)	Year Ended 31.03.2024 (Audited)
A. Cash Flow from Operating Activities				
Profit before tax	1,155.33	2,186.63	1,155.25	2,185.51
<i>Adjustments for</i>				
Depreciation and amortization expense	278.34	578.87	278.42	579.01
Finance Cost	778.78	1,567.26	778.78	1,567.26
Interest Income	(4.05)	(39.01)	(4.05)	(39.01)
Gratuity Expense	-	20.26	-	20.26
Operating profit before working capital changes	2,208.41	4,314.01	2,208.40	4,313.03
<i>Adjustments for</i>				
Decrease /(Increase) in Trade and other receivables	(8.04)	3,661.17	(8.04)	3,661.17
Decrease /(Increase) in Inventories	(3,165.68)	(3,136.82)	(3,165.68)	(3,136.82)
(Decrease)/Increase in Trade and Other Payables	2,496.98	(4,486.21)	2,496.98	(4,486.13)
<i>Cash Generated from operations</i>	1,531.67	352.16	1,531.66	351.25
Tax Paid	-	-	-	-
Net Cash From Operating Activities	1,531.67	352.16	1,531.66	351.25
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	(291.14)	(604.86)	(291.14)	(604.86)
Proceeds from sale of fixed assets (net)	-	0.01	-	0.01
Proceeds / repayment on non current loans	(0.01)	9.19	-	10.01
Purchase of non current Investment	-	-	-	-
Interest Received	4.05	39.01	4.05	39.01
Net Cash from Investing Activities	(287.10)	(556.65)	(287.10)	(555.83)
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	(1,606.62)	(992.84)	(1,606.62)	(992.85)
Proceeds/(Repayment) of Short term Borrowings (Net)	1,317.21	2,556.07	1,317.21	2,556.07
Finance cost	(778.78)	(1,567.26)	(778.78)	(1,567.26)
Net Cash used in Financing Activities	(1,068.18)	(4.03)	(1,068.18)	(4.04)
Net Increase in Cash & Cash Equivalents	176.38	(208.53)	176.38	(208.62)
Opening Balance of Cash & Cash Equivalents	43.29	251.82	43.35	251.97
Closing Balance of Cash & Cash Equivalents	219.67	43.29	219.73	43.35

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



Sahil Gupta
Managing Director
DIN: 02941599

Date : 14/11/2024
Place : Bhavnagar

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, 2024** and year to date results for the period from 1st April 2024 to 30th September 2024 ("**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



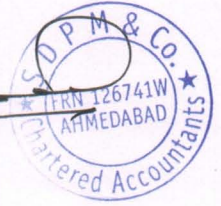

accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that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

Date : 14/11/2024

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No. 120702

UDIN : 24120702BKHINC8292

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, 2024** and year to date results for the period from 1st April 2024 to 30th September 2024 ("**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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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 : 14/11/2024

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No. 120702

UDIN : 24120702BKHIND6934