

# RAJDARSHAN INDUSTRIES LIMITED

CIN:L29222RJ1980PLC002145, Web: www.rajdardshandinustrieslimited.com, Mail: info@rajdardshandinustrieslimited.com  
Address: 59, Moti Magri Scheme, Udaipur - 313001

(Rs. in lakhs)

Particulars	Statement of Unaudited Results for the Quarter and Period ended September 30, 2017						
	Three months ended	Three months ended	Three months ended	Corresponding six Months ended	Corresponding six Months ended	Year ended	
	9/30/2017	6/30/2017	9/30/2016	9/30/2017	9/30/2016	31.03.2017	(Audited)
1 Revenue from operations	36.47	46.43	22.49	82.90	55.72	122.32	
2 Other Income	21.42	14.80	19.65	36.22	31.38	60.74	
3 Total Income	57.89	61.23	42.14	119.12	87.10	183.06	
4 Expenses							
Cost of materials consumed	0.00	0.00	15.42	0.00	31.13	0.00	
Manufacturing Expenses	0.00	0.00	0.00	0.00	0.00	0.00	
Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	11.72	0.00	11.72	0.00	0.00	
Excise duty/GST expenses	0.00	0.00	0.00	0.00	0.00	0.00	
Employee benefit expense	12.68	11.53	10.87	24.21	20.56	57.56	
Finance costs	0.50	0.00	1.96	0.50	2.57	5.14	
Depreciation, depletion and amortisation expense	5.43	5.44	6.46	10.87	12.56	21.75	
Other Expenses	18.06	20.77	2.70	38.83	8.50	71.96	
Total expenses	36.67	49.46	37.41	86.13	75.32	156.41	
5 Total Profit/(Loss) before exceptional items and tax	21.22	11.77	4.73	32.99	11.78	26.65	
6 Exceptional items	0.00	0.00	0.03	0.00	0.03	0.00	
7 Total Profit/(Loss) before tax	21.22	11.77	4.76	32.99	11.81	26.65	



8	<b>Tax expense</b>								
	Current tax	3.95	3.95	0.00	7.90	0.00	0.00	6.43	
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00	-1.67	
9	<b>Net Profit (Loss) for the period from continuing operations</b>	<b>17.27</b>	<b>8.12</b>	<b>4.76</b>	<b>25.39</b>	<b>11.81</b>	<b>21.89</b>		
10	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	Net profit (loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Share of profit (loss) of associates and joint ventures accounted for using equity method								
13	<b>Total Profit (loss) for period</b>	<b>17.27</b>	<b>8.12</b>	<b>4.76</b>	<b>25.39</b>	<b>11.81</b>	<b>21.89</b>		
14	Other comprehensive income								
	(a)(i) Items that will not be re-classified to Profit or Loss	-16.27	26.22	-103.96	9.95	158.65	257.27		
	(ii) Income Tax relating to items that will not be re-classified to Profit or Loss:	0.00	0.00	0.00	0.00	0.00	0.00		
	(b)(i) Items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00		
	(ii) Income Tax relating to items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>Total Comprehensive Income for the period</b>	<b>1.00</b>	<b>34.34</b>	<b>-99.20</b>	<b>35.34</b>	<b>170.46</b>	<b>279.16</b>		
15	<b>Details of equity share capital</b>								
	Paid-up equity share capital	310.83	310.83	310.83	310.83	310.83	310.83	310.83	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
16	<b>Details of debt securities</b>								
	Paid-up debt capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Face value of debt securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Reserves excluding revaluation reserve								
	Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	



17 Earnings per share

	(a) Earnings per equity share for continuing operations		(b) Earnings per equity share for discontinued operations		(c) Earnings per equity share	
	Basic earnings (loss) per share from continuing operations	Diluted earnings (loss) per share from continuing operations	Basic earnings (loss) per share from discontinued operations	Diluted earnings (loss) per share from discontinued operations	Basic earnings (loss) per share from continuing and discontinued operations	Diluted earnings (loss) per share from continuing and discontinued operations
	0.03	1.10	-3.19	1.14	5.48	8.98
	0.03	1.10	-3.19	1.14	5.48	8.98
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.03	1.10	-3.19	1.14	5.48	8.98

EXPLANATORY NOTES

- The results of the Company for the quarter and period ended September 30, 2017 have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on December 08, 2017. The same has also been subjected to limited review by the current statutory auditor of the Company.
- The Company has for the first time adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34. Accordingly, figures for previous year/period are re-casted/regrouted as per Ind AS, wherever necessary.
- As required by paragraph 32 of Ind AS 101, net profit reconciliation is as under:

Particulars	Quarter ended	Period ended	Year ended
	30.09.2016	30.09.2016	3/31/2017
Net Profit after tax as reported under Indian GAAP	4.76	11.81	15.48
Ind-AS adjustments increasing/(decreasing) net profit as reported under Indian GAAP:			
-Effect of measuring Investments at fair value through profit and loss	0.00	0.00	2.04
Effect of measuring Investments at fair value through other Comprehensive Income	(103.96)	158.65	300.52
Adjustment in PPE on account of reassessment of lives of assets as required as required under IND AS-16	0.00	0.00	(38.87)
<b>Total Comprehensive Income as per IND AS</b>	<b>(99.2)</b>	<b>170.46</b>	<b>279.17</b>

(Rs. in Lakhs)



5 Other Income includes the following:

(Rs. in Lakhs)

Particulars	Three months	Three months	Three months	Corresponding	Corresponding	Year
	ended	ended	ended	six Months	six Months	ended
			in the P.Y.	ended	ended in the P.Y.	31.03.2017
Interest Income	13.94	12.4	9/30/2016	9/30/2017	9/30/2016	53.28
Net Gain/(Loss) on measuring Investment at Fair Value	2.84	1.81		4.64		2.04
				26.34		31.38
				0.00		0.00

Place: Udaipur  
Date: 08/12/2017

For Rajdarshan Industries Ltd

Devendra Sharma  
Managing Director  
DIN: 00921174





**LIMITED REVIEW REPORT**

**The Board of Directors**  
**M/s Rajdarshan Industries Limited**  
**Udaipur.**

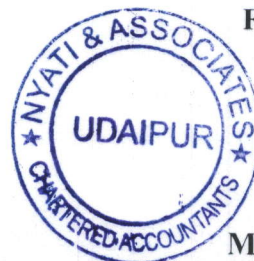
We have reviewed the accompanying statement of unaudited financial results of **Rajdarshan Industries Limited** (“the Company”) for the period ended 30<sup>th</sup> September, 2017 (the “Statement”) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (‘Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 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.

We draw attention to the Note 2 and 3 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly, the financial results for all the period presented have been prepared by the Company’s Management in compliance with Ind AS.

Place: Udaipur  
Date: 8<sup>th</sup> December, 2017



**For Nyati & Associates**  
**Chartered Accountants**  
**Firm Reg. No. 002327C**

**Suresh Nyati**  
**Partner**  
**Membership No. 070742**