

RAJDARSHAN INDUSTRIES LIMITED

CIN:L14100RJ1980PLC002145, Web: www.rajdarshanindustrieslimited.com, Mail: info@rajdarshanindustrieslimited.com
Address: 59, Moti Magri Scheme, Udaipur-313001

(Rs. In Lakhs)						
Statement of Standalone Financial Results for the Quarter and period ended December 31, 2024						
Particulars	Standalone					
	Quarter ended			Period Ended		Year ended
	31-12-2024	31-12-2023	30-09-2024	31-12-2024	31-12-2023	31-03-2024
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1 Revenue from operations	0.00	68.17	37.98	150.16	116.36	157.86
2 Other income	-1.40	32.66	25.41	69.61	74.20	110.09
3 Total income	-1.40	100.83	63.39	219.77	190.56	267.95
4 Expenses						
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Manufacturing Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of stock-in-trade	0.00	47.88	25.73	102.12	80.04	107.99
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
GST expenses	0.00	0.00	0.00	0.00	0.00	0.00
Employee benefit expense	3.94	4.28	3.36	10.59	10.93	15.52
Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation, depletion and amortisation expense	0.67	0.03	0.66	2.00	0.38	0.81
Other Expenses	2.57	16.88	11.89	52.21	40.72	53.36
Total expenses	7.18	69.07	41.64	166.92	132.07	177.68
5 Total Profit/(Loss) before exceptional items and tax	(8.58)	31.76	21.75	52.85	58.49	90.27
6 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7 Total Profit/(Loss) before tax	(8.58)	31.76	21.75	52.85	58.49	90.27

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8 Tax expense						
Current tax	-0.40	0.00	0.80	0.40	0.00	0.70
Deferred tax	0.00	0.00	0.00	0.00	0.00	17.55
9 Net Profit/(Loss) for the period from continuing operations	-8.18	31.76	20.95	52.45	58.49	72.02
10 Profit (loss) from discontinued operations before tax	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
12 Net profit (loss) from discontinued operation after tax	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	0.00	0.00	0.00	0.00	0.00	0.00
13 Total Profit/ (loss) for period	-8.18	31.76	20.95	52.45	58.49	72.02
14 Other comprehensive income						
(a)(i)Items that will not be re-classified to Profit or Loss	-2.88	55.74	80.78	175.99	158.33	-5.52
(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
Total Comprehensive Income for the period	-11.06	87.50	101.73	228.44	216.82	66.50
15 Details of equity share capital						
Paid-up equity share capital	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
16 Details of debt securities						
Paid-up debt capital	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
Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	1831.68
Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00

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17 Earnings per share						
(a) Earnings per equity share for continuing operations						
Basic earnings (loss) per share from continuing operations	-0.26	1.02	0.67	1.69	1.88	2.32
Diluted earnings (loss) per share from continuing operations	-0.26	1.02	0.67	1.69	1.88	2.32
(b) Earnings per equity share for discontinued operations						
Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(c) Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	-0.26	1.02	0.67	1.69	1.88	2.32
Diluted earnings (loss) per share from continuing and discontinued operations	-0.26	1.02	0.67	1.69	1.88	2.32

EXPLANATORY NOTES

- 1 The Un audited Standalone financial results of the Company for the quarter and period ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on Feb 14, 2025.
- 2 Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- 3 Figures of the previous periods are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current periods classification/disclosure.
- 4 Segment reporting is not applicable to the company since the entire operation of the company relates to single segment.
- 5 Adjustment towards Deferred Tax and MAT Credit Entitlement will be done in Audited Accounts.

Place: Udaipur
Date: 14/02/2025

For Rajdarshan Industries Ltd

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Devendra Sharma
CEO & MD
DIN: 00921174

RAJDARSHAN INDUSTRIES LIMITED

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Address: 59, Moti Magri Scheme, Udaipur-313001

(Rs. In Lakhs)						
Statement of Consolidated Financial Results for the Quarter and period ended December 31, 2024						
Particulars	Consolidated					
	Quarter ended			Period Ended		Year ended
	31-12-2024	31-12-2023	30-09-2024	31-12-2024	31-12-2023	31-03-2024
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1 Revenue from operations	0.00	68.17	37.98	150.16	116.36	157.86
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3 Total income	-1.40	100.83	63.39	219.77	190.56	267.95
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Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
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Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation, depletion and amortisation expense	0.67	0.03	0.66	2.00	0.38	0.81
Other Expenses	2.57	16.88	11.89	52.21	40.72	53.36
Total expenses	7.18	69.07	41.64	166.92	132.07	177.68
5 Total Profit/(Loss) before exceptional items and tax	(8.58)	31.76	21.75	52.85	58.49	90.27
6 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7 Total Profit/(Loss) before tax	(8.58)	31.76	21.75	52.85	58.49	90.27

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Current tax	-0.40	0.00	0.80	0.40	0.00	0.70
Deferred tax	0.00	0.00	0.00	0.00	0.00	17.55
9 Net Profit/(Loss) for the period from continuing operations	-8.18	31.76	20.95	52.45	58.49	72.02
10 Profit (loss) from discontinued operations before tax	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
12 Net profit (loss) from discontinued operation after tax	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	-0.09	0.01	0.06	-0.39	-0.15	-0.13
13 Total Profit/ (loss) for period	-8.27	31.77	21.01	52.06	58.34	71.89
14 Other comprehensive income						
(a)(i)Items that will not be re-classified to Profit or Loss	-2.88	55.74	80.78	175.99	158.33	-5.52
(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
Total Comprehensive Income for the period	-11.15	87.51	101.79	228.05	216.67	66.37
15 Details of equity share capital						
Paid-up equity share capital	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
16 Details of debt securities						
Paid-up debt capital	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
Reserves excluding revaluation reserve	0.00	0.00	0.00	0.00	0.00	1833.56
Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00


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17 Earnings per share						
(a) Earnings per equity share for continuing operations						
Basic earnings (loss) per share from continuing operations	-0.27	1.02	0.68	1.67	1.88	2.31
Diluted earnings (loss) per share from continuing operations	-0.27	1.02	0.68	1.67	1.88	2.31
(b) Earnings per equity share for discontinued operations						
Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(c) Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	-0.27	1.02	0.68	1.67	1.88	2.31
Diluted earnings (loss) per share from continuing and discontinued operations	-0.27	1.02	0.68	1.67	1.88	2.31

EXPLANATORY NOTES

- 1 The Un audited Consolidated financial results of the Company for the quarter and period ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on Feb 14, 2025.
- 2 Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- 3 Figures of the previous periods are re-classified/re-aaranged/re-grouped, wherever necessary, to correspond with the current periods classification/disclosure.
- 4 Segment reporting is not applicable to the company since the entire operation of the company relates to single segment.
- 5 Adjustment towards Deferred Tax and MAT Credit Entitlement will be done in Audited Accounts.

Place: Udaipur
Date: 14/02/2025

For Rajdarshan Industries Ltd
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 DEVENDRA SHARMA
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 Devendra Sharma
 CEO & MD
 DIN: 00921174




Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

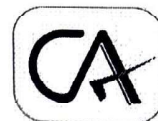
**Review Report to,
The Board of Directors
M/s Rajdarshan Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Rajdarshan Industries Limited** ("the Company") for the quarter ended 31 December, 2024 and year to date from April 01, 2024 to September 30, 2024 (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, as amended. (the "Listing Regulations")
2. 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 as amended 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.
3. 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.
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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ajay Paliwal & Co
Chartered Accountants
Firm Registration No. 012345C**


**Ajay Paliwal
Proprietor
Membership No. 403290
Place: Udaipur
Date: 14.02.2025
UDIN: 25403290BMLEJP3028**





Independent Auditor's Review Report on the Quarterly and year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
M/s Rajdarshan Industries Limited**

1. We have reviewed the accompanying statement of Consolidated Un-audited financial results of **Rajdarshan Industries Limited** ("the Company") and its Associate Company **Rupal Holdings Private Limited** (together referred to as "the Group") for the quarter and period ended 31st December, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement is the responsibility of the Company's Management and 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, as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of consolidated statements 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. A review of interim financial information consists of making inquiries primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The statement includes the results of the following entities: -

Name of the Company	Relationship
Rajdarshan Industries Limited	Parent
Rupal Holdings Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.



Ajay Paliwal & Co.

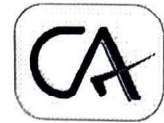
CHARTERED ACCOUNTANTS

418, Teacher's Colony, Ambamata Scheme,

Udaipur – 313001 (Rajasthan)

Mobile: +919414161477

Email: ajayhpaliwal@gmail.com



Ajay Paliwal

B.Com., FCA, ISA(ICAI)

6. We did not review the interim financial information of the Associate Company included in the accompanying Statement whose interim financial results reflect Group's share of total net profit/(loss) after tax of Rs. (0.39) lakhs, Group's share of total comprehensive income of Rs. (0.39) lakhs, for the quarter and period ended December 31,2024, and the period ended on that date respectively, and net cash outflow of Rs 0.12 lakhs for the period from April 01,2024, to December 31, 2024 as considered in the Statement which have been reviewed by its independent auditor.

The independent auditor's report on interim financial results of these entities has been furnished to us by Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the associate company is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.

For Ajay Paliwal & Co
Chartered Accountants
Firm Registration No. 012345C

Ajay Paliwal
Proprietor
Membership No. 403290
Place: Udaipur
Date: 14.02.2025
UDIN: 25403290BMLEJQ9296

