

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 ended June 30, 2024				
Particulars	Standalone			
	Quarter			Year
	ended			ended
	30-06-2024 (Un-audited)	31-03-2024 (Audited)	30-06-2023 (Un-audited)	31-03-2024 (Audited)
1 Revenue from operations	112.18	41.50	48.19	157.86
2 Other income	45.60	35.89	17.79	110.09
3 Total income	157.78	77.39	65.98	267.95
4 Expenses				
Cost of materials consumed	0.00	0.00	0.00	0.00
Manufacturing Expenses	0.00	0.00	0.00	0.00
Purchases of stock-in-trade	76.39	27.95	32.16	107.99
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
GST expenses	0.00	0.00	0.00	0.00
Employee benefit expense	3.29	4.59	3.29	15.52
Finance costs	0.00	0.00	0.00	0.00
Depreciation, depletion and amortisation expense	0.67	0.43	0.20	0.81
Other Expenses	37.75	12.64	22.32	53.36
Total expenses	118.10	45.61	57.97	177.68
5 Total Profit/(Loss) before exceptional items and tax	39.68	31.78	8.01	90.27
6 Exceptional items	0.00	0.00	0.00	0.00
7 Total Profit/(Loss) before tax	39.68	31.78	8.01	90.27

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A SHARMA

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8	Tax expense				
	Current tax	0.00	0.70	0.00	0.70
	Deferred tax	0.00	17.55	0.00	17.55
9	Net Profit/(Loss) for the period from continuing operations	39.68	13.53	8.01	72.02
10	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	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
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00
13	Total Profit/ (loss) for period	39.68	13.53	8.01	72.02
14	Other comprehensive income				
	(a)(i)Items that will not be re-classified to Profit or Loss	98.09	-163.85	63.08	-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
	(b)(i)Items that will be re-classified to Profit or Loss	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
	Total Comprehensive Income for the period	137.77	-150.32	71.09	66.50
15	Details of equity share capital				
	Paid-up equity share capital	310.83	310.83	310.83	310.83
	Face value of equity share capital	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
	Face value of debt securities	0.00	0.00	0.00	0.00
	Reserves excluding revaluation reserve	0.00	0.00	0.00	1831.68
	Debenture redemption reserve	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	1.28	0.44	0.26	2.32
Diluted earnings (loss) per share from continuing operations	1.28	0.44	0.26	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
Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00

(c) Earnings per equity share

Basic earnings (loss) per share from continuing and discontinued operations	1.28	0.44	0.26	2.32
Diluted earnings (loss) per share from continuing and discontinued operations	1.28	0.44	0.26	2.32

EXPLANATORY NOTES

- 1 The Un audited Standalone financial results of the Company for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on August 14, 2024.
- 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: 14/08/2024

For Rajdarshan Industries Ltd
DEVENDRA SHARMA Digitally signed by
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Devendra Sharma 15:22:15 +05'30'
CEO & Managing Director
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 ended June 30, 2024				
Particulars	Consolidated			
	Quarter ended			Year ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	(Un-audited)	(Audited)	(Un-audited)	(Audited)
1 Revenue from operations	112.18	41.50	48.19	157.86
2 Other income	45.60	35.89	17.79	110.09
3 Total income	157.78	77.39	65.98	267.95
4 Expenses				
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Employee benefit expense	3.29	4.59	3.29	15.52
Finance costs	0.00	0.00	0.00	0.00
Depreciation, depletion and amortisation expense	0.67	0.43	0.20	0.81
Other Expenses	37.75	12.64	22.32	53.36
Total expenses	118.10	45.61	57.97	177.68
5 Total Profit/(Loss) before exceptional items and tax	39.68	31.78	8.01	90.27
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10 Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00
11 Tax expense of discontinued operations	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
Share of profit (loss) of associates and joint ventures accounted for using equity method	-0.36	0.01	-0.16	-0.13
13 Total Profit/ (loss) for period	39.32	13.54	7.85	71.89
14 Other comprehensive income				
(a)(i) Items that will not be re-classified to Profit or Loss	98.09	-163.85	63.08	-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
(b)(i) Items that will be re-classified to Profit or Loss	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
Total Comprehensive Income for the period	137.41	-150.31	70.93	66.37
15 Details of equity share capital				
Paid-up equity share capital	310.83	310.83	310.83	310.83
Face value of equity share capital	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
Face value of debt securities	0.00	0.00	0.00	0.00
Reserves excluding revaluation reserve	0.00	0.00	0.00	1833.56
Debenture redemption reserve	0.00	0.00	0.00	0.00

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Diluted earnings (loss) per share from continuing operations	1.27	0.44	0.25	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
Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00

(c) Earnings per equity share

Basic earnings (loss) per share from continuing and discontinued operations	1.27	0.44	0.25	2.31
Diluted earnings (loss) per share from continuing and discontinued operations	1.27	0.44	0.25	2.31

EXPLANATORY NOTES

- 1 The Un audited Consolidated Financial results of the Company for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of directors at its meeting held on August 14, 2024.
- 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-aarranged/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: 14/08/2024

For Rajdarshan Industries Ltd

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Devendra Sharma
CEO & Managing Director
DIN: 00921174

Ajay Paliwal & Co.

CHARTERED ACCOUNTANTS

418, Teacher's Colony, Ambamata Scheme,
Udaipur – 313001 (Rajasthan)
Ph.: 0294 – 2430466, Mobile: +919414161477
Email: ajayhaliwal@gmail.com



Ajay Paliwa

B.Com., FCA, ISA(ICA)

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

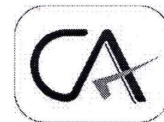
**Review Report to,
The Board of Directors
M/s Rajdarshan Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s Rajdarshan Industries Limited** ("the Company") for the quarter ended 30th June, 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.
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: 14th August 2024
UDIN: 24403290BKHGDL8302**





Independent Auditor's Review Report on the Quarterly 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 ended 30th June, 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

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Udaipur – 313001 (Rajasthan)

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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. (0.73) lakhs and Group's share of total comprehensive income of Rs. (0.73) lakhs, for the quarter and for period ended June 30th 2024 respectively, as considered in the Statement which have been reviewed by its independent auditor.

The unaudited interim financial results and other financial information of this associate have not been reviewed by its auditors and have been approved and furnished to us by Management and our conclusion on the Statement, in so far as it relates to the affairs of this associate, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by Management, these interim financial results are not material to the Group.

7. Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

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

Ajay Paliwal
Proprietor

Membership No. 403290

Place: Udaipur

Date: 14th August 2024

UDIN: 24403290BKHGDM5395

