MONTHS ENDED   UNAUDITED   WONTHS ENDED   UNAUDITED	-							
Income from Operations   11.2012			3 MONT	4S ENDED UN/	UDITED	9 MONTH	S ENDED DITED	YEAR ENDED
Income from Operations   (Not or excise duly)   24.44   28.86   53.47   81.83   171.09   (I) Other operating income from operations (Net of excise duly)   24.44   28.86   53.47   81.83   171.09   (I) Other operating income   (I) Other operations (net)   24.44   28.86   53.47   81.83   171.09   (I) Other operations (net)   24.44   28.86   53.47   81.83   171.09   (I) Other income from operations (net)   24.44   28.86   53.47   81.83   171.09   (I) Other income from operations (net)   24.44   28.86   53.47   81.83   171.09   (I) Other income of inshered goods, work-in-progress and stock-in-   (I) Other expanses			31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
(a) Personal Personal Personal Personal Personal Personal (a) Other operating income   (b) Other operating income   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories of finished goods, work-in-progress and stock-in-   (c) Other operating in inventories before the costs and   (c) Other operating in inventories before other income, finance costs and   (c) Other operating in inventories before other income, finance costs, depreciation,   (c) Other operating in inventories before the costs but before   (c) Other operating in inventories   (c)	income.	from Operations						
Do Other operating income	(a) Net s	sales/ income from operations (Net of excise duty)	24.44	29.68	53.47	81.63	171.09	202.06
Total income from operations (net)   24.44   25.86   53.47   81.53   171.09   174.094   174.094   184.00	(b) Othe	r operating income		1		•	1	
Exponences	Total in	come from operations (net)	24.44	29.68	53.47	81.63	171.09	202.06
Distribution of malarials consumed   Distribution of malarials confinished goods, work-in-progress and stock-in-   R-70   R-7	2 Expens	es						
D  Purchases of stock-in-frade	a)[Co	st of materials consumed	-	1	•	1	ı	
Clanges in inventories of finished goods, work-in-progress and stock-in-  Clark appears   Cl	b) Pu	rchases of stock-in-trade	,	•	•	,	-	-
	th Ch	anges in inventories of finished goods, work-in-progress and stock-in-	•				,	
Dippreciation and amortisation expense   20,000   17,00   20,98   21,00   10,000	d) En	ployee benefits expense	6.70	6.71	8.59	19.79	21.61	30.1
	e) De	preciation and amortisation expense	7.00	6.98	7.00	20.98	21.00	28.
Profit/ (Loss) from operations before other income, finance costs and exceptional items (1-2)         (18.68)         (10.98)         5.63         (39.49)         30.47           Chiller Income         10.31         15.13         13.23         50.98         46.31           Profit/ (Loss) from ordinary activities before finance costs, depreciation, exceptional items (EBIDTA) (5+2/e)).         10.31         11.13         25.86         32.37         97.78           Frindry Closs) from ordinary activities before finance costs, depreciation, exceptional items (EBIDTA) (5+2/e)).         11.39         76.78         76.78           Frindry Closs) from ordinary activities affer finance costs but before exceptional items (5-7).         25.86         32.37         97.78         97.78         76.78	Total ex	penses	43.12	40.66	47.84	121.12	140.62	188.98
Other Income         Other Income         10.31         15.13         13.23         50.88         46.31           Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3-4)         (8.37)         4.15         18.86         11.39         76.78           Profit/ (Loss) from ordinary activities before finance costs.         (8.37)         11.13         25.86         32.37         97.78           Invary exceptional items (EBIDTA) (5+2(e))         (8.37)         4.15         18.86         11.39         76.78           Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5-7)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Exceptional items (5-7)         4.15         18.86         11.39         76.78           Invary exceptional items (5-7)         Exceptional items (5-7)         4.15         18.86         11.39         76.78           Invary exceptional items (5-7)         Exceptional items (5-7)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Exceptional items (5-7)         4.15         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Exceptional items (5-7)         4.15         4.15         18.86         11.39<	3 Profit/ ( exception	Loss) from operations before other income, finance costs and analitems (1-2)	(18.68)	(10.98)	5.63	(39.49)	30.47	13.08
Profit/ (Loss) from ordinary activities before finance costs, depreciation, transport (Loss) from ordinary activities before finance costs, depreciation, transport (Loss) from ordinary activities before finance costs, depreciation, transport (Loss) from ordinary activities after finance costs but before (8.37)         4.15         18.86         32.37         97.78         76.78	4 Other In	come	10.31	15.13	13.23	50.88	46.31	64.9
Profity (Loss) from ordinary activities before finance costs, depreciation, Enance costs         (1.37)         11.13         25.86         32.37         97.78           Exceptional items (EBIDTA) (5*2(e))         (1.37)         11.13         25.86         32.37         97.78           Finance costs         (1.37)         11.13         25.86         32.37         97.78           Finance costs         (1.37)         4.15         18.86         11.39         76.78           Frofity (Loss) from ordinary activities after finance costs but before         (8.37)         4.15         18.86         11.39         76.78           Exceptional items         (2.0) Doe time sestlement with workers         (8.37)         4.15         18.86         11.39         76.78           Profity (Loss) from ordinary activities before tax (8.9)         (8.37)         4.15         18.86         11.39         76.78           Profity (Loss) from ordinary activities before tax (8.9)         1.78         2.10         0.99         4.01         22.46           (2.0) MAT Credit availed         1.78         2.10         0.99         4.01         22.46           (2.) Unrent (Loss) from ordinary activities after tax (10-11)         (10.15)         2.05         17.87         7.38         54.32           Extraordinary items	5 Profit/ ()	Loss) from ordinary activities before finance costs and pal items (3+4)	(8.37)	4.15	18.86	11.39	76.78	78.1
Finance costs         Frofit (Loss) from ordinary activities after finance costs but before exceptional items (5-7)         (8.37)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Exceptional items (5-7)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Froeign Exchange (Gain) / Loss	6 Profit/ ()	Loss) from ordinary activities before finance costs, depreciation, eptional items (EBIDTA) (5+2(e))	(1.37)	11.13	25.86	32.37	97.78	106.41
Profity (Loss) from ordinary activities after finance costs but before exceptional items (5-7)         (8.37)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         Exceptional items (5-7)         (8.37)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         (8.37)         4.15         18.86         11.39         76.78           Exceptional items (5-7)         (8.37)         4.15         18.86         11.39         76.78           Exceptional items (Continuous) (Continuou	7 Finance	costs	,	-	1			
Exceptional items   Exce	8 Profit/ () exception	Loss) from ordinary activities after finance costs but before ynal items (5-7)	(8.37)	4.15	18.86	11.39	76.78	78.03
a)   Foreign Exchange (Gain) / Loss   1   1   1   1   1   1   1   1   1	Exce	nal items						
Profit (Loss) from ordinary activities before tax (8-9)         (8.37)         4.15         18.86         11.39         76.78           Tax expense         1         Current Taxes         1.78         2.10         0.99         4.01         22.46           b) MAT Credit availed         1.78         2.10         0.99         4.01         22.46           c) Deferred tax         1.78         2.10         0.99         4.01         22.46           Net Profit (Loss) from ordinary activities after tax (10-11)         (10.15)         2.05         17.87         7.38         54.32           Extraordinary items & prior period items (net of tax expense)         (10.15)         2.05         17.87         7.38         54.32           Paid-up equity share capital (Face Value of share Rs. 10/- each)         (10.15)         2.05         17.87         7.38         54.32           Reserves excluding revaluation reserve         186.66         186.66         186.66         548.66         54		reign Exchange (Gain) / Loss					'	
Tax expense         1.78         2.10         0.99         4.01         22.46           a)         Current Taxes         1.78         2.10         0.99         4.01         22.46           b)         MAT Credit availed         1.78         2.10         0.99         4.01         22.46           b)         MAT Credit availed         1.78         2.10         0.99         4.01         22.46           b)         MAT Credit availed         1.78         2.10         0.99         4.01         22.46           b)         MAT Credit availed         1.78         2.10         0.99         4.01         22.46           c)         Deferred tax         17.87         7.38         54.32         4.32         4.32           Extraordinary items & prior period items (net of tax expense)         (10.15)         2.05         17.87         7.38         54.32         54.32           Paid-up equity share capital (Face Value of share Rs. 10/- each)         548.64         548.64         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66         548.66 </td <td>10 Profit/ (I</td> <td>Loss) from ordinary activities before tax (8-9)</td> <td>(8.37)</td> <td>4.15</td> <td>18.86</td> <td>11.39</td> <td>76.78</td> <td>78.03</td>	10 Profit/ (I	Loss) from ordinary activities before tax (8-9)	(8.37)	4.15	18.86	11.39	76.78	78.03
a)         Current Taxes         1,78         2,10         0.99         4.01         22,46           b)         MAT Credit availed         -	11 Tax exp	ense						
b)         MAT Credit availed           c)         Deferred tax         4.32           c)         Deferred tax         4.32           Net Profit/ (Loss) from ordinary activities after tax (10-11)         (10.15)         2.05         17.87         7.38         54.32           Extraordinary items & prior period items (net of tax expense)         (10.15)         2.05         17.87         7.38         54.32           Net Profit/ (Loss) for the period (12-13)         (10.15)         2.05         17.87         7.38         54.32           Net Profit/ (Loss) for the period (12-13)         (10.15)         2.05         17.87         7.38         54.32           Paid-up equity share capital (Face Value of share Rs. 10/- each)         548.64         548.64         548.66 </td <td>L</td> <td>rrent Taxes</td> <td>1.78</td> <td>2.10</td> <td>0.99</td> <td>4.01</td> <td>22.46</td> <td>24.30</td>	L	rrent Taxes	1.78	2.10	0.99	4.01	22.46	24.30
Deterred tax   Col.   Deterred tax   Col.   Deterred tax		AT Credit availed				,	,	
Net Profit/ (Loss) from ordinary activities after tax (10-11)         (10.15)         2.05         17.87         7.38         54.32           Extraordinary items & prior period items (net of tax expense)         (10.15)         2.05         17.87         7.38         54.32           Net Profit/ (Loss) for the period (12-13)         (10.15)         2.05         17.87         7.38         54.32           Paid-up equity share capital (Face Value of share Rs.10/- each)         548.64         548.64         548.66         548.66         548.66         548.66         648.66         186	c) De	ferred tax			,	,	,	(0.98)
Extraordinary items & prior period (12-13)       (10.15)       2.05       47.87       7.38       54.32         Net Profit/ (Loss) for the period (12-13)       (10.15)       2.05       47.87       7.38       54.32         Paid-up equity share capital (Face Value of share Rs. 10/- each)       548.64       548.64       548.66       548.66       548.66       548.66       648.66       186.66 <td>12 Net Pro</td> <td>fit/ (Loss) from ordinary activities after tax (10-11)</td> <td>(10.15)</td> <td>2.05</td> <td>17.87</td> <td>7.38</td> <td>54.32</td> <td>54.71</td>	12 Net Pro	fit/ (Loss) from ordinary activities after tax (10-11)	(10.15)	2.05	17.87	7.38	54.32	54.71
Net Profit (Loss) for the period (12-13)       (10.15)       2.05       17.87       7.38       54.32         Paid-up equity share capital (Face Value of share Rs. 10/- each)       548.64       548.64       548.66       548.66       548.66       548.66       548.66       186.66	13 Extraord	inary items & prior period items (net of tax expense)	1	,				
Paid-up equity share capital (Face Value of share Rs. 10/- each)         548.64         548.64         548.66         548.66         548.66         548.66         186.66         <	14 Net Pro	fit/ (Loss) for the period (12-13)	(10.15)	2.05	17.87	7.38	54.32	54.71
Reserves excluding revaluation reserve 186.66 186.6	15 Paid-up	equity share capital (Face Value of share Rs. 10/- each)	548.64	548.64	548.64	548.66	548.66	548.64
Earnings per share (before extraordinary items) (of		s excluding revaluation reserve	186.66	186.66	186.66	186.66	186.66	186.66
allicalisac).		per share (before extraordinary items) (of t):						

_	· 	_	Þ		-	_
_	_					
(b) Reserves and Surplus	(a) Share Capital	Shareholders' funds	EQUITY AND LIABILITIES		Particulars	STATEMENT OF ASSETS AND LIABILITIES
430.35	548.64			Unaudited	Dec 31 2013	
508.75	548.64			Unaudited	Dec 31, 2013 Dec 31, 2012	(Rs.in Lacs)

PART II							
	SELECT INFORMATION FOR THE QUARTER ENDED 31ST DECMBER, 2013	QUARTER EN	DED 31ST DEC	MBER, 2013			•
Sr. No.					HTNOM 6	9 MONTHS ENDED	YEAR ENDED
	Particulars	3 MONT	3 MONTHS ENDED UNAUDITED	AUDITED	•		
		31.12.2013	31.12.2013 30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
>	PARTICULARS OF SHAREHOLDING	1	1				
	1 Public shareholding						
	a) Number of shares	1,715,437	1,980,362	1,980,362	1,980,362	1,980,362	1,980,362
	b) Percentage of shareholding	31.27%	36.10%	36.10%	36.10%	36.10%	36.10%
2	2 Promoters and Promoter Group shareholding						
	a) Pledged/Encumbered						
	- Number of shares	NIL	Nii	NIL	Z	NIC	N.F.
	- Percentage of shares (as a % of the total shareholding of promoter and	NIL	Nit.	N	Z.	NIL	- N
	Description of there are by of the table above against of the company				<u> </u>	N	N.
	b) Non-Encumbered						
	- Number of shares	3,770,963	3,506,038	3,506,038	3,506,038	3,506,038	3,506,038
	<ul> <li>Percentage of shares (as a % of the total shareholding of promoter and promoter group)</li> </ul>	100%	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	68.73%	63.90%	63.90%	63.90%	63.90%	63.90%
	Particulars	3 months ended 31.12.2013					
В	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter	NIL					
	Received during the quarter	NIL					
	Disposed of during the quarter	NIC					
	Remaining unresolved at the end of the quarter	NIL					

(a) Basic (b) Diluted 17.li Earnings per share ( annualised):

(after extraordinary items) (of Rs.10/- each) (not

(0.19) (0.19)

0.0

0.33

0.13 0.13

0.99 0.99

1.00 1.00

(0.19) (0.19)

0.04

0.33 0.33

0.13 0.13

0.99

1.00 1.00

(a) Basic (b) Diluted

1,188.07	1,019.03	TOTAL - ASSETS	H
205.64	119.87	Sub-total - Current assets	
121.07	81.00	(f) Other current assets	
0.86	0.67	(e) Short-term loans and advances	_
17.64	9.15	(d) Cash and cash equivalents	_
66.07	29.05	(c) Trade receivables	L
-	<u>.</u>	(b) Inventories	L
		(a) Current investments	
i		2 Current assets	2 C
982.43	899.16	Sub-total - Non-current assets	
1.74	1.76	(c) Long-term loans and advances	
668.87	631.22	(b) Non-current investments	
311.82	266.18	(a) Fixed assets	
		Non-current assets	i
		ASSETS	BA
1,188.07	1,019.03	TOTAL - EQUITY AND LIABILITIES	Ц
130.68	40.04	Sub-total - Current liabilities	
123.08	37.62	(d) Short-term provisions	
7.89	0.87	(c) Other current liabilities	L
1.26	7.29	(b) Trade payables	
		(a) Short-term borrowings	
		Current liabilities	3
(1.55)	(5.74)	Sub-total - Non-current liabilities	_
(1.55)	(5.74)	(b) Deferred tax liabilities (net)	_
		(a) Long-term borrowings	
		Non-current liabilities	2 N
1,057.39	978.99	Sub-total - Shareholders' funds	L
	•		
		(c) Money received against share warrants	፳

## Notes:

- The above Unaudited Financial Results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 28th January 2014. The Statutory Auditors have carried out Limited Review of the Unaudited Financial Results for the quarter ended 31st December, 2013.
- The Company's business activity falls within a single primary business segment thus Segmental Report of accounting is not applicable to the company according to the AS-17 issued by ICAI. Provision for Deferred Tax shall be incorporated in the accounts at the end of accounting year, as per the company's practice consistently followed.
- Cost of Power & Fuel Rs.2,22,473/-
- Previous year/period figures have been recasted and / or regrouped wherever necessary

By order of the Board For RISHABH DIGHA STEEL AND ALLIED PRODUCTS LTD.

Show Gold

Mr. ASHOK M. MEHTA Managing Director

Place : Dated :

Mumbai. 28th January,2014



## Akshay D.Shah & Co.

## Chartered Accountants

## Annexure V to Clause 41 Limited Review Report for Companies

We have reviewed the accompanying statement of unaudited financial results of M/S Rishabh Digha Steel and Allied Products Limited for the period ended 31<sup>th</sup> December, 2013. This statement is the responsibility of the Company Management and has been approved by the Board of Directors. 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 Engagement (SRE) 2400, engagement to Review Financial Statements issued by The Institute of Chartered Accountants of India. This standard required that we sign and perform the review to obtained moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquires of company personnel and analytical procedures applied to financial date and thus provided less assurance than an audit opinion. We have not performed an audit ard accordingly we do not express an audit opinion.

Based on our review conducted as above nothing has to come to our attention that causes us to believe that the accompanying statement of unaudited financial result 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 Clause 41 of Listing Agreement including the manner in which it is to be disclosed or that it contains any material misstatement.

For Akshay D. Shah and Co.

Chartered Accountants

Akshay D. Shah

Proprietor

Membership No:110775

Place: Mumbai

Date: 20th January, 2014