

**RSHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED**

(Rs in Lacs)

**PART I**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2015**

Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED			YEAR ENDED AUDITED
		30.06.2015	31.03.2015	30.06.2014	
	<b>1 Income from Operations</b>				
	(a) Net sales/ income from operations (Net of excise duty)	14.67	26.58	21.71	113.30
	(b) Other operating income	-	-	-	-
	<b>Total income from operations (net)</b>	<b>14.67</b>	<b>26.58</b>	<b>21.71</b>	<b>113.30</b>
	<b>2 Expenses</b>				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	d) Employee benefits expense	15.92	10.19	5.77	30.48
	e) Depreciation and amortisation expense	4.73	0.92	6.74	21.38
	f) Other expenses	13.73	37.60	19.97	112.97
	<b>Total expenses</b>	<b>34.38</b>	<b>48.71</b>	<b>32.48</b>	<b>164.83</b>
	<b>3 Profit/ (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>(19.71)</b>	<b>(22.13)</b>	<b>(10.77)</b>	<b>(51.53)</b>
	4 Other income	15.53	35.29	16.98	79.10
	5 Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(4.18)	13.16	6.21	27.57
	6 Profit/ (Loss) from ordinary activities before finance costs, depreciation, tax, exceptional items (EBIDTA) (5+2(e))	0.55	14.08	12.95	48.95
	7 Finance costs	-	-	-	-
	8 Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5-7)	(4.18)	13.16	6.21	27.57
	9 Exceptional items				
	a) Foreign Exchange (Gain) / Loss				
	b) One time settlement with workers				
	10 Profit/ (Loss) from ordinary activities before tax (8-9)	(4.18)	13.16	6.21	27.57
	11 Tax expense				

	a) Current Taxes	1.55	2.87	1.60	6.94
	b) MAT Credit availed		4.29		4.29
	c) Deferred tax		6.00	4.61	16.34
12	Net Profit (Loss) from ordinary activities after tax (10-11)	(5.73)	6.00	4.61	16.34
13	Extraordinary items & prior period items (net of tax expense)				
14	Net Profit (Loss) for the period (12-13)	(5.73)	6.00	4.61	16.34
15	Paid-up equity share capital (Face Value of share Rs. 10/- each)	548.64	548.64	548.64	548.64
16	Reserves excluding revaluation reserve	186.66	186.66	186.66	186.66
17.i	Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):				
	(a) Basic	(0.10)	0.11	0.08	0.30
	(b) Diluted	(0.10)	0.11	0.08	0.30
17.ii	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):				
	(a) Basic	(0.10)	0.11	0.08	0.30
	(b) Diluted	(0.10)	0.11	0.08	0.30

**PART II**  
**SELECT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2015**

Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED				YEAR ENDED AUDITED
		30.06.2015	31.03.2015	30.06.2014	31.03.2015	
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
1	Public shareholding					
	a) Number of shares	1,441,631	1,441,631	1,441,631	1,441,631	
	b) Percentage of shareholding	26.27%	26.27%	26.27%	26.27%	
2	Promoters and Promoter Group shareholding					
	a) Pledged/Encumbered					
	- Number of shares	NIL	NIL	NIL	NIL	
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	
	- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	
	b) Non-Encumbered					

- Number of shares	4,044,769	4,044,769	4,044,769	4,044,769
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
- Percentage of shares (as a % of the total share capital of the company)	73.73%	73.73%	73.73%	73.73%

Particulars	3 months ended 30.06.2015
<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL


STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lacs)	
Particulars	June, 2015 Unaudited	June, 2014 Unaudited	
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share Capital	548.64	548.64	
(b) Reserves and Surplus	299.51	378.34	
(c) Money received against share warrants			
Sub-total - Shareholders' funds	848.15	926.98	
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
Sub-total - Non-current liabilities			
<b>3 Current liabilities</b>			
(a) Short-term borrowings			
(b) Trade payables	0.88	8.99	
(c) Other current liabilities	115.30	103.85	
(d) Short-term provisions	116.18	112.84	
Sub-total - Current liabilities			
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>964.33</b>	<b>1,039.82</b>	
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			

	(a) Fixed assets	209.50	252.74
	(b) Non-current investments	574.03	629.56
	(c) Long-term loans and advances	1.76	1.76
	<b>Sub-total - Non-current assets</b>	<b>785.29</b>	<b>884.06</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	13.54	10.38
	(b) Deferred Tax	20.47	17.39
	(c) Trade receivables	3.00	14.56
	(d) Cash and cash equivalents	0.90	1.57
	(e) Short-term loans and advances	141.13	111.86
	(f) Other current assets	179.04	155.76
	<b>Sub-total - Current assets</b>	<b>964.33</b>	<b>1,039.82</b>
	<b>TOTAL - ASSETS</b>		

**Notes:**

1. 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 4th August, 2015. The Statutory Auditors have carried out Limited Review of the Unaudited Financial Results for the quarter ended 30th June, 2015
2. Provision for Deferred Tax shall be incorporated in the accounts at the end of accounting year, as per the company's practice consistently followed.
3. 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.
4. Cost of Power & Fuel Rs. 1,79,630/-
5. 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.

  
Mr. ASHOK M. MEHTA  
Managing Director

Place : Mumbai,  
Dated : 04th August, 2015



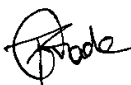

Annexure V to Clause 41  
Limited Review Report for Companies

We have reviewed the accompanying statement of unaudited financial results of M/S Rishabh Digha Steel and Allied Products Limited for the period ended 30<sup>th</sup> June, 2015. 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 Engagemant (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 and 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 Ronak Gada and Associates.**  
**Chartered Accountants**

**Ronak Gada**  
**Proprietor**

**Membership No: 146825**  
**FRN No : 133987W**

Place: Mumbai  
Date: 4<sup>th</sup> August 2014