

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED

Registered Office: C-17/2, MIDC Industrial Area, Talaja, Mumbai
Email id: info@rishabhdighasteel.com, Phone no: 23481267
CIN: L15310MH1991PLC054563

PART I

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2017

Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED			6 MONTHS ENDED	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
1	Income from Operations					
	(a) Revenue from operations	89.52	86.06	46.20	175.58	86.80
	(b) Other income	3.81	6.47	13.19	10.28	26.22
	Total Income from operations (net)	93.33	92.53	59.39	185.86	113.02
2	Expenses					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-
	d) Employee benefits expense	20.55	21.40	17.93	42.25	34.66
	e) Finance costs	-	-	-	-	-
	f) Depreciation and amortisation expense	4.29	4.29	4.44	8.58	8.88
	g) Other expenses	24.32	36.13	18.46	60.45	47.13
	Total expenses	49.46	61.82	40.83	111.28	90.67
3	Profit before exceptional items and tax (1-2)	43.87	30.71	18.56	74.58	22.35
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	43.87	30.71	18.56	74.58	22.35
6	Tax expense					
	a) Current Taxes	13.56	9.21	5.74	22.77	7.04
	b) Deferred Tax	-	-	-	-	-
	Total Tax Expenses	13.56	9.21	5.74	22.77	7.04
7	Net Movement in regulatory deferral account balances related to profit or Loss and	-	-	-	-	-
8	Net Profit for the period from continuing Operations	30.31	21.50	12.82	51.81	15.31
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-
9	Net Profit for the period from discontinuing Operations after Tax	-	-	-	-	-
	Share of Profit(Loss) of associates and joint ventures accounting for using equity	-	-	-	-	-
10	Total Profit (Loss) for Period	30.31	21.50	12.82	51.81	15.31
11	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-
12	Total Comprehensive Income for the period	30.31	21.50	12.82	51.81	15.31
13	Total Profit or Loss, attributable to					
	Profit or loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
14	Total Comprehensive Income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent	-	-	-	-	-
15	Details Equity Share Capital					
	Paid-up equity share capital	548.64	548.64	548.64	548.64	548.64
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
16	Details Debt Securities					
	Paid-up debt capital	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-
	Reserves excluding revaluation reserve	-	-	-	-	-
	Debenture redemption reserve	-	-	-	-	-
17	Earnings per equity share					
i	Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	0.55	0.39	0.23	0.94	0.28
	Diluted earnings (loss) per share from continuing operations	0.55	0.39	0.23	0.94	0.28
ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
iii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	0.55	0.39	0.23	0.94	0.28
	Diluted earnings (loss) per share from continuing and discontinued operations	0.55	0.39	0.23	0.94	0.28
18	Debt equity ratio					
19	Debt service coverage ratio					
20	Interest service coverage ratio					

PART II						
SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017						
Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED			6 MONTHS ENDED	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
A	PARTICULARS OF SHAREHOLDING					
1	Public shareholding					
	a) Number of shares	14,41,631.00	14,41,631	14,41,631	14,41,631	14,41,631
	b) Percentage of shareholding	0.26	26.27%	26.27%	26.27%	26.27%
2	Promoters and Promoter Group shareholding					
	a) Pledged/Encumbered					
	- Number of shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total shareholding of promoter and promoter)	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL
	b) Non-Encumbered					
	- Number of shares	40,44,769.00	40,44,769	40,44,769	40,44,769	40,44,769
	- Percentage of shares (as a % of the total shareholding of promoter and promoter)	1.00	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	0.74	73.73%	73.73%	73.73%	300.00%

Particulars	3 months ended 30.09.2017
B INVESTOR COMPLAINTS	
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

(Rs.In Lacs)

STATEMENT OF ASSETS AND LIABILITIES		
Sr. No.	Particulars	30/09/2017 (Unaudited)
	ASSETS	
1	Non-current assets	
	(a) Property, Plant & Equipment	214.92
	(b) Capital work-in-progress	-
	(c) Investment property	-
	(d) Goodwill	-
	(e) Other intangible assets	-
	(f) Intangible assets under development	-
	(g) Biological assets other than bearer plants	-
	(h) Investments accounted for using equity method	-
	Non-Current Financial Assets	
	(a) Non Current Investments	439.02
	(b) Trade receivables, non-current	-
	(c) Loans, non-current	-
	(d) Other non-current financial assets	-
	Total Non - Current Financial Assets	439.02
	Deferred tax assets (net)	-
	Other non-current assets	-
	Total Non Current Assets	653.94
2	Current assets	
	(a) Inventories	-
	Current Financial Assets	
	(a) Current investments	-
	(b) Trade receivables, current	102.85
	(c) Cash and cash equivalents	7.80
	(d) Bank balance other than cash and cash equivalents	-
	(e) Loans, current	0.85
	(f) Other current financial assets	131.22
	Total Current Financial Assets	242.72
	Current tax assets (net)	-
	Other current assets	-
	Total current assets	242.72
3	Non-current assets classified as held for sale	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-
	TOTAL - ASSETS	896.66

Equity & Liabilities		
1	Equity	
	Equity attributable to owners of parent	
	(a) Equity share capital	548.64
	(b) Other equity	252.02
	Total equity attributable to owners of parent	800.66
	Non controlling interest	-
	Total equity	800.66
2	Liabilities	
	Non-current liabilities	
	(a) Non-current financial liabilities	
	(i) Borrowings, non-current	27.60
	(ii) Trade payables, non-current	-
	(iii) Other non-current financial liabilities	-
	Total non-current financial liabilities	27.60
	(b) Provisions, non-current	
	(c) Deferred tax liabilities (net)	
	(d) Deferred government grants, Non-current	
	(e) Other non-current liabilities	
	Total non-current liabilities	27.60
	Current liabilities	
	(a) current financial liabilities	
	(i) Borrowings, current	-
	(ii) Trade payables current	14.85
	(iii) Other current financial liabilities	-
	Total current financial liabilities	14.85
	(b) Other current liabilities	15.36
	(c) Provisions current	38.19
	(d) Current tax liabilities (Net)	-
	(e) Deferred government grants, Current	-
	Total current liabilities	68.40
	Liabilities directly associated with assets in disposal group classified as held for sale	-
3		
4	Regulatory deferral account credit balances and related deferred tax liability	-
	Total liabilities	96.00
	Total equity and liabilities	896.66

- Notes:**
- The above Audited Financial Results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their
 - The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/12/2015 dated 30th November 2015 has been modified to
 - The statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31st March 2017 as the same is not
 - presented as Below

Particulars	Rs in Lakhs
Profit for quarter Ended as per June 30, 2016 as per Previous GAAP	12.82
Less / Add : Adjustments	Nil
Total Comprehensive Income for the Period	12.82

There is no Difference of Profit between GAAP and Ind AS for the period ending 30th September 2016

- Provision for Deferred Tax has been incorporated in the accounts at the end of accounting year, as per the company's practice consistently followed.
- The Company's business activity falls within a single primary business segment thus Segmental Report of accounting is not applicable to the
- Cost of Power & Fuel Rs.4,54,760/-
- Previous year/period figures have been recasted and / or regrouped wherever necessary.

For RISHABH DIGHA STEEL AND ALLIED PRODUCTS LTD.



ASHOK M. MEHTA
 (Managing Director)

Place: Mumbai

Date: 01/12/2017



Annexure V
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 30th September, 2017. 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 obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data 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 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.



For Ronak Gada & Associates

A handwritten signature in blue ink, appearing to read 'Ronak Gada'.

Proprietor

Membership No: 146825
FRN No: 133987W

Place: Mumbai
Date: 07th November, 2017