

**RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED**

Registered Office: C-17/2, MIDC Industrial Area, Taloja, Mumbai

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CIN: L15310MH1991PLC064563

**PART I**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30 JUNE 2018**

Sr. No.	Particulars	3 MONTHS ENDED			
		30.06.2018 ( Un Audited )	31.03.2018 ( Audited )	30.06.2017 ( Un Audited )	31.03.2018 ( Audited )
<b>1</b>	<b>Income from Operations</b>				
	(a) Revenue from operations	91.18	106.55	86.06	382.66
	(b) Other income	12.37	11.57	6.47	58.84
	<b>Total income from operations (net)</b>	<b>103.55</b>	<b>118.12</b>	<b>92.53</b>	<b>441.50</b>
<b>2</b>	<b>Expenses</b>				
	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	20.27	28.13	21.40	89.67
	e) Finance costs	-	-	-	0.60
	f) Depreciation and amortisation expense	16.75	5.63	4.29	18.50
	g) Other expenses	27.44	44.92	36.13	133.20
	<b>Total expenses</b>	<b>64.46</b>	<b>78.68</b>	<b>61.82</b>	<b>241.97</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>39.09</b>	<b>39.44</b>	<b>30.71</b>	<b>199.53</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>39.09</b>	<b>39.44</b>	<b>30.71</b>	<b>199.53</b>
<b>6</b>	<b>Tax expense</b>				
	a) Current Taxes	10.06	10.16	9.21	59.22
	b) Deferred Tax	-	(4.14)	-	(4.14)
	<b>Total Tax Expenses</b>	<b>10.06</b>	<b>6.02</b>	<b>9.21</b>	<b>55.08</b>
<b>7</b>	<b>Net Movement in regulatory defferal accot balances related to profit or Loss and</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8</b>	<b>Net Profit for the period from continuing Operations</b>	<b>26.72</b>	<b>27.87</b>	<b>24.24</b>	<b>140.69</b>
	Profit(Loss) from Discontinued operations before tax	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-
<b>9</b>	<b>Net Profit for the period from discontinuing Operations after Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-
<b>10</b>	<b>Total Profit (Loss) for Period</b>	<b>29.03</b>	<b>33.42</b>	<b>21.50</b>	<b>144.45</b>
<b>11</b>	<b>Other Comprehensive Income (net of tax)</b>				
	(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	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Total Comprehensive Income for the period</b>	<b>26.72</b>	<b>27.87</b>	<b>24.24</b>	<b>140.69</b>
<b>13</b>	<b>Total Profit or Loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-
<b>14</b>	<b>Total Comprehensive income for the period attributable to</b>				
	Comprehensive income for the period attributable to owners of parent	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent	-	-	-	-
<b>15</b>	<b>Details Equity Share Capital</b>				
	Paid-up equity share capital	548.64	548.64	548.64	548.64
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00
<b>16</b>	<b>Details Debt Securities</b>				
	Paid-up debt capital	-	-	-	-
	Face value of debt securities	-	-	-	-
	Reserves excluding revaluation reserve	-	-	-	-
	Debenture redemption reserve	-	-	-	-
<b>17</b>	<b>Earnings per equity share</b>				
<b>i</b>	<b>Earnings per equity share for Continuing Operations</b>				
	Basic earnings (loss) per share from continuing operations	0.49	0.51	0.44	2.56
	Diluted earnings (loss) per share from continuing operations	0.49	0.51	0.44	2.56
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-
<b>ii</b>	<b>Earnings per equity share</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	0.49	0.51	0.44	2.56
	Diluted earnings (loss) per share from continuing and discontinued operations	0.49	0.51	0.44	2.56
<b>18</b>	Debt equity ratio				
<b>19</b>	Debt service coverage ratio				
<b>20</b>	Interest service coverage ratio				

PART II		SELECT INFORMATION FOR THE QUARTER ENDED 30TH June, 2018			
Sr. No.	Particulars	3 MONTHS ENDED			
		30.06.2018 ( Un Audited )	31.03.2018 ( Un Audited )	30.06.2017 ( Un Audited )	31.03.2018 ( Audited )
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public shareholding				
	a) Number of shares	14,41,631.00	14,41,631.00	14,41,631	14,41,631
	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)	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	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)	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 30.06.2018
<b>B</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 resolved at the end of the quarter	NIL

(Rs.in Lacs)

STATEMENT OF ASSETS AND LIABILITIES			
Sr. No.	Particulars	June, 2018 Unaudited	June, 2017 Unaudited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	178.44	173.06
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets der development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Investments accoted for using equity method	-	-
	<b>Non-Current Financials Assets</b>		
	(a) Non Current Investments	518.02	494.26
	(b) Trade receivables, non-current	-	-
	(c) Loans, non-current	-	1.77
	(d) Other non-current financial assets	-	-
	<b>Total Non - Current Financial Assets</b>	<b>518.02</b>	<b>496.03</b>
	Deferred tax assets (net)	11.66	11.66
	Other non-current assets	-	-
	<b>Total Non Current Assets</b>	<b>708.12</b>	<b>680.75</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current Financial Assets</b>		
	(a) Current investments	-	-
	(b) Trade receivables, current	58.03	78.19
	(c) Cash and cash equivalent	28.12	19.57
	(d) Bank balance other than cash and cash equivalents	-	-
	(e) Loans, current	2.19	1.13
	(f) Other current financial assets	-	-
	<b>Total Current Financial Assets</b>	<b>88.34</b>	<b>98.89</b>
	Current tax assets (net)	-	-
	Other current assets	212.56	116.25
	<b>Total current assets</b>	<b>300.90</b>	<b>215.14</b>
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral accot debit balances and related deferred tax Assets	-	-
	<b>TOTAL - ASSETS</b>	<b>1,009.02</b>	<b>895.89</b>

	<b>Equity &amp; Liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity share capital	548.64	548.64
	(b) Other equity	344.04	305.30
	<b>Total equity attributable to owners of parent</b>	<b>892.68</b>	<b>853.94</b>
	Non controlling interest	-	-
	<b>Total equity</b>	<b>892.68</b>	<b>853.94</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>(a) Non-current financial liabilities</b>		
	(i) Borrowings, non-current	5.33	-
	(ii) Trade payables, non-current	-	-
	(iii) Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>5.33</b>	<b>-</b>
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)		
	(d) Deferred government grants, Non-current		
	(e) Other non-current liabilities		
	<b>Total non-current liabilities</b>	<b>5.33</b>	<b>-</b>
	<b>Current liabilities</b>		
	(a) current financial liabilities		
	(i) Borrowings, current	-	-
	(ii) Trade payables current	7.46	(0.72)
	(iii) Other current financial liabilities	-	-
	<b>Total current financial liabilities</b>	<b>7.46</b>	<b>(0.72)</b>
	(b) Other current liabilities	9.49	-
	(c) Provisions current	94.05	42.67
	(d) Current tax liabilities (Net)	-	-
	(e) Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>111.00</b>	<b>41.95</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
3			
4	Regulatory deferral accot credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	<b>116.33</b>	<b>41.95</b>
	<b>Total equity and liabilities</b>	<b>1,009.02</b>	<b>895.89</b>

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 meeting held on 31st July,2018. The Statutory Auditors have carried out Limited Review of the audited Financial Results for the quarter ended 30th June 2018.

**Notes:**

1 The format for audited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/12/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI circular dated 5th July 2016, Ind AS and Schedule III ( Division II ) of the Companies Act, 2013, Applicable to companies that are require to comply with Ind AS

2 The statement does not include Ind AScompliant results for the preeceding quarter and previous year ended 31st March 2018 as the same is not mandatory as per SEBI circular dated 5th July 2016

3 Reconciliation of results between Previous reported referred ( referred to Preivous GAAP ) and Ind AS for the quarter ended June 30, 2016 is 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
<b>Total Comprehensive Income for the Period</b>	<b>12.82</b>

There is no Diffrence of Profit between GAAP and Ind AS for the period ending 31st December 2016

4 Provision for Deferred Tax has been Incorporated in the accots at the end of accoting year, as per the company's practice consistently followed.

5 The Company's business activity falls within a single primary business segment thus Segmental Report of accoting is not applicable to the company according to the AS-17 issued by ICAI.

6 Cost of Power & Fuel Rs 2,88,590/-

7 Previous year/period figures have been recasted and / or regrouped wherever necessary.

By order of the Board  
For RISHABH DIGHA STEEL AND ALLIED

Place : Mumbai.  
Dated : 31st July 2018

Mr. ASHOK M. MEHTA  
Managing Director