



RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGD. OFFICE : BIKANER BUILDING, 3RD FLOOR, ROOM NO.-9, 8/1, LAL BAZAR STREET, KOLKATA-700 001 PHONE : +91-33-4450 0500, 22305666 • FAX : +91-33-2242 0588

Date: 14.11.2025

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai- 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 14th November, 2025, has transacted the following business:

1. Approved the un-audited Standalone Financial Results of the Company for the quarter ended on 30th September, 2025 and have taken note of the Limited Review Report by the Statutory Auditors pursuant to the provisions of Regulation 30 and 33 of SEBI (LODR) Regulations, 2015. A copy of the same is enclosed.

The meeting commenced at 1:00 P.M and concluded at 4:00 P.M.

This is for your information and record.

Thanking You.

Yours faithfully,

For RDB Rasayans Ltd.

Shradha Jalan

Shradha Jalan
Company Secretary & Compliance Officer



Ref: SA/R/13R

Limited Review Report

To

**The Board of Directors
RDB Rasayans Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **RDB Rasayans Limited** ("the Company"), for the quarter and half year ended September 30, 2025.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 provides 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 standalone 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.

Place: Kolkata
Date: 14-11-2025



For L.B. Jha & Co.,
Chartered Accountants
Firm Registration Number: 301088E
Ranjan Singh
(Ranjan Singh)
Partner
Membership Number: 305423
UDIN: 25305423BMNZEJ4231

Ref: SA/R/13R

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The Board of Directors

RDB Rasayans Limited

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Place: Kolkata

Date: 14-11-2025



For L.B. Jha & Co.,
Chartered Accountants

Firm Registration Number: 301088E

Ranjan Singh
(Ranjan Singh)

Partner

Membership Number: 305423

UDIN: 25305423BMNZEJ4231

**RDB RASAYANS LTD.**

CIN : L36999WB1995PLC074860

Registered Office: Bikaner Building, 8/1, Lal Bazar Street, 3rd Floor, Room No. 9, Kolkata - 700001, West Bengal

Ph No (033) 44500500, Fax No 91-33-2242 0588

E-mail ID: info@rdbindia.com, Website: www.rdbgroup.in

Statement of Unaudited Financial Results for the Quarter and half-year ended 30th September, 2025

(Rs. in lacs)

SL. NO.	Particulars	Quarter Ended			Half-Year ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operations						
	(a) Revenue from Operations	3,408.84	2,799.15	3,050.80	6,207.99	9,179.28	14,837.00
	(b) Other Income	699.86	557.87	571.20	1,257.73	1,127.60	2,203.95
	Total Income	4,108.70	3,357.02	3,622.00	7,465.72	10,306.88	17,040.95
2)	Expenses						
	(a) Cost of material consumed	1,830.07	1,503.58	1,970.32	3,333.65	3,492.78	6,987.13
	(b) Purchase of stock-in-trade	-	-	(0.60)	-	3,452.56	3,452.56
	(c) Changes in inventories of finished goods & work-in-progress	(28.79)	6.02	16.84	(22.77)	22.24	(35.57)
	(d) Employee benefits expenses	383.13	300.31	391.70	683.44	682.08	1,340.78
	(e) Finance Costs	0.80	4.17	2.25	4.97	5.77	12.52
	(f) Depreciation and amortisation expenses	28.69	28.62	29.26	57.31	58.85	115.97
	(g) Other Expenses	410.32	369.81	403.34	780.13	783.91	1,573.25
	Total Expenses	2,624.22	2,212.51	2,813.11	4,836.73	8,498.19	13,446.64
3)	Profit / (Loss) before exceptional items & tax (1-2)	1,484.48	1,144.51	808.89	2,628.99	1,808.69	3,594.31
4)	Exceptional Items	-	-	-	-	-	-
5)	Profit / (Loss) before tax (3+4)	1,484.48	1,144.51	808.89	2,628.99	1,808.69	3,594.31
6)	Tax expenses	374.88	287.98	204.52	662.86	471.79	947.19
	(a) Current tax	373.99	282.71	200.37	656.70	467.66	920.93
	(b) Deferred tax	0.89	5.27	4.15	6.16	4.54	0.58
	(c) Tax for earlier years	-	-	-	-	(0.41)	25.68
7)	Profit for the period from continuing operations (5-6)	1,109.60	856.53	604.37	1,966.13	1,336.90	2,647.12
8)	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
9)	Tax expense of discontinued operations	-	-	-	-	-	-
10)	Profit from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11)	Profit / (Loss) for the period (7+10)	1,109.60	856.53	604.37	1,966.13	1,336.90	2,647.12
12)	Other Comprehensive Income	-	-	-	-	-	0.59
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.79
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.20)
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13)	Total Comprehensive Income for the period (11+12)	1,109.60	856.53	604.37	1,966.13	1,336.90	2,647.71
14)	Paid-up Equity Share Capital	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48
15)	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						19,524.44
16)	Earnings per share (Face Value of Rs. 10/-each) (not annualised) (in Rs.) - Basic and Diluted EPS	6.26	4.84	3.41	11.10	7.55	14.94



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Statement of Unaudited Financial Results for the Quarter and half-year ended 30th September, 2025

(Rs. in lacs)

Notes:

The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 14th November, 2025. The above results for the quarter and half year-ended 30th September, 2025, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Provision for Gratuity and Leave Encashment are provided on the basis of actuarial valuation report, which is done at the end of the year and hence will be provided in the last quarter.

Utilization of proceeds of Initial Public Issue as per Regulation 32(1) of the SEBI (LODR) Regulations, 2015 are as under:

Particulars	Amount to be spent	Incurred till 30.09.2025
A. Financing capital expenditure to enhance the manufacturing capacity		
Plant & Machinery	2,391.27	879.54
Pre-operative Expenses	70.00	-
Provision for Contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
Sub Total (A)	2,780.83	1,024.92
B. General Corporate Purpose	501.29	498.49
C. Issue Expenses	272.88	192.11
Total (A) + (B) + (C)	3,555.00	1,715.52
Balance to be utilized out of IPO Proceeds are deployed in:		1,839.48
Balance in Fixed Deposits & Mutual Funds		1,839.48

Status of implementation of project / commencement of commercial production under Regulation 33(1)(e) of the SEBI(LODR) Regulations, 2015:

The Company has utilised the IPO fund as above and balance IPO fund has been kept in Fixed Deposits with Banks and Mutual Funds as stated in Note no.3

The Company has filed a WRIT petition with The High Court of Calcutta challenging the vires of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012. The subject matter of the writ petition relates to entry tax over which there is a Tribunal.

Figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable

Place : Kolkata

Date : 14.11.2025



Managing Director

Shanti Lal Baid

DIN: 00056776



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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2025

Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	30-09-2025	31-03-2025
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment		
(i) Property, plant and equipment	1,169.02	1,197.36
(ii) Right of use	29.11	29.32
(iii) Capital work in progress	-	3.05
(b) Financial assets		
(i) Other financial assets	165.00	176.25
(c) Other Non Current assets	190.29	199.29
Total Non-current assets	1,553.42	1,605.27
(2) Current assets		
(a) Inventories	428.85	427.27
(b) Financial assets		
(i) Investments	2,004.76	929.82
(ii) Trade receivables	1,790.57	1,728.04
(iii) Cash and cash equivalents	39.01	19.32
(iv) Other bank balances	946.56	1,851.33
(v) Loans	14,545.00	13,545.00
(vi) Other financial assets	2,496.41	1,514.71
(c) Current Tax assets (net)	-	136.54
(d) Other current assets	139.54	122.86
Total Current assets	22,390.70	20,274.89
TOTAL ASSETS	23,944.12	21,880.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,771.48	1,771.48
(b) Other equity	21,490.57	19,524.44
Total Equity	23,262.05	21,295.92
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	4.55	4.45
(b) Provisions	103.57	103.57
(c) Deferred tax liabilities (net)	97.54	91.38
Total Non-current liabilities	205.66	199.40
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	53.45
(i) Lease Liabilities	0.21	0.20
(ii) Trade payables		
-Due to parties registered under MSMED Act	41.56	11.67
-Due to other parties	222.62	234.89
(iii) Other financial liabilities	12.58	21.92
(b) Other current liabilities	44.39	59.23
(c) Provisions	2.39	3.48
(d) Current Tax Liabilities (net)	152.66	-
Total Current liabilities	476.41	384.84
TOTAL EQUITY AND LIABILITIES	23,944.12	21,880.16





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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2025

Statement of Cash Flows

(Rs. in Lacs)

Particulars		30-09-2025		30-09-2024	
A. Cash Flows from Operating Activities					
Net Profit/(Loss) before tax			2,628.99		1,808.69
Adjustment for:					
Interest income on Loan given		-1,090.79		-1,004.14	
Interest income on Fixed Deposits with Banks		-43.62		-64.49	
Net (Gain) / Loss on fair valuation of financial instruments		-38.79		-26.91	
Profit on sale of investments		-30.11		-1.89	
Foreign exchange fluctuation gains		-48.77		-24.93	
Recovery of Bad Debts (net)		-		-0.06	
Liability & sundry balances written back, discount, r/off (net)		-0.78		-0.94	
Depreciation and Amortisation		57.31		58.85	
Finance costs		4.97		5.77	
Provision for Employee Benefits		-1.09		-0.68	
Bad Debts		0.98	-1,190.69	0.02	-1,059.40
Operating cash flows before working capital changes			1,438.30		749.29
Working capital adjustments:					
(Increase)/Decrease in Inventories		-1.59		-23.73	
(Increase)/Decrease in Loans and Advances		-1,000.00		482.00	
(Increase)/Decrease in Trade receivables		-13.96		-349.50	
(Increase)/Decrease in Other Current assets		-16.69		33.06	
(Increase)/Decrease in Other financial assets, non-current		11.25		3.06	
(Increase)/Decrease in Other financial assets, current		-		-	
Increase/(Decrease) in Trade payables		17.62		-89.94	
Increase/(Decrease) in Other current liabilities		-14.84		5.42	
Increase/(Decrease) in Other financial liabilities, current		-9.34	-1,027.55	1.62	61.99
Cash generated from operations			410.75		811.28
Less: Income tax paid (net)			-367.49		-312.52
Net Cash generated from/ (used in) Operating Activities (A)			43.26		498.76
B. Cash Flows from Investing Activities					
Purchase of Property, plant and equipment (net)		-16.70		-0.77	
(Increase)/ Decrease in fixed deposits (net)		904.77		-35.90	
Net (Purchase) / Sale of investment (net)		-1,006.03		-1,950.00	
Interest received on Loan given		152.70		1,436.15	
Net Cash generated from/ (used in) Investing Activities (B)			34.74		-550.52
C. Cash Flow from Financing Activities					
Increase/ (Decrease) in Short-term Borrowings		-53.45		57.12	
Increase/ (Decrease) in Lease Liabilities		0.11		0.15	
Finance cost paid		-4.97		-5.77	
Net Cash generated from/ (used in) Financing Activities (C)			-58.31		51.50
Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C)			19.69		-0.26
Cash and Cash Equivalents at the beginning of the year			19.32		3.50
Cash and Cash Equivalents at the end of the year			39.01		3.24
(Refer Note No. 10 to the Financial Statements)					

Note :

- Statement of Cash Flow has been prepared under indirect method as set out in Ind AS - 7 specified u/s 133 of Companies Act, 2013
- Acquisition of property, plant & equipment includes movements of capital work-in-progress (including capital advances).
- Investment in and redemption of Investments in Mutual funds have been shown under same head and are netted off.
- Deposit and withdrawal in Fixed Deposits are shown under same head and are netted off.
- Figures in brackets indicate cash outflow.

