



RBM Infracon Limited

November 14, 2024

To,
Listing Department,
National Stock Exchange Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

SUBJECT: OUTCOME OF THE BOARD OF DIRECTORS MEETING HELD ON NOVEMBER 14, 2024 AND SUBMISSION OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE PERIOD ENDED ON SEPTEMBER 30, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATION, 2015

REF: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
(Scrip Symbol: RBMINFRA)

Dear Sir/Madam,

With reference to the notice issued on November 08, 2024 we would like to inform you that the Board of Directors of the Company at their meeting held on November 14, 2024 have inter alia approved;

1. Unaudited Financial Results of the Company for the half year ended September 30, 2024. We are enclosing herewith the following:

- Unaudited financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Financial Results for the half year ended September 30, 2024 from our Statutory Auditors.

The Board Meeting commenced at 03.00 PM and concluded at 04.15 PM

You are requested to kindly take above information on record.

Thanking you.

Yours Faithfully

FOR, RBM INFRACON LIMITED

Jaybajrang
Ramaishish
Mani

Digitally signed by
Jaybajrang
Ramaishish Mani
Date: 2024.11.14
16:22:35 +05'30'

JAYBAJRANG RAMAISHISH MANI
CHAIRMAN CUM MANAGING DIRECTOR
DIN: 03417579



RBM Infracon Limited

Unaudited Statement of Assets and Liabilities as at 30th September, 2024

		(Rs. In Lakh)	
	Particulars	As at 30/09/2024	As at 31/03/2024
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,010.30	1,010.30
	(b) Reserves and surplus	9,190.92	8,200.75
	(c) Money received against share warrants	1509.45	511.45
	Sub-total - Shareholders' funds	11,710.67	9,722.50
2	Share application money pending allotment		-
3	Non-current liabilities		
	(a) Long-term borrowings	209.10	81.39
	(b) Deferred tax liabilities (net)		-
	(c) Other long-term liabilities		-
	(d) Long-term provisions		-
	Sub-total - Non-current liabilities	209.10	81.39
4	Current liabilities		
	(a) Short-term borrowings	863.24	137.72
	(b) Trade payables	2177.73	1209.04
	(c) Other current liabilities	7,031.81	9,720.29
	(d) Short-term provisions	1342.72	586.49
	Sub-total - Current liabilities	11,415.50	11,653.54
	TOTAL - EQUITY AND LIABILITIES	23,335.27	21,457.43
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	885.59	534.31
	(b) Non-current investments	132.19	132.19
	(c) Deferred tax assets (net)	5.05	5.67
	(d) Foreign Currency monetary item transaction difference asset account		-
	(e) Long-term loans and advances	0	14.41
	(f) Other non-current assets		0.00
	Sub-total - Non-current assets	1022.83	686.58
2	Current assets		
	(a) Current investments		
	(b) Inventories	2,912.82	3,165.70
	(c) Trade receivables	2,591.20	1,994.48
	(d) Cash and cash equivalents	1371.45	770.02
	(e) Bank Balance other than cash and cash equivalents		
	(e) Short-term loans and advances	14,713.37	14,840.65
	(f) Other current assets	723.60	0
	Sub-total - Current assets	22,312.44	20,770.85
	TOTAL - ASSETS	23,335.27	21,457.43
Note			

Regd. Office : MB Complex, Main Road, Baitalpur, Deoria. (U.P.) 274201 India.

Corporate Office : 2&3, Snehdeep Residency, Nr.Digjam Circle, Jamnagar - 361 006. Gujarat (India)

Tel/Fax : +91 288 2710463, **Email :** info@rbminfracon.com **Web :** www.rbminfracon.com



RBM Infracon Limited

1 Figures of Money received against share warrant and securities premium as on 31st March, 2024 are taken as actual.

For, RBM Infracon Limited

Jaybajrang
Ramaishish
Mani

Digitally signed by
Jaybajrang
Ramaishish Mani
Date: 2024.11.14
16:22:59 +05'30'

Jai Bajrang Mani
Chairman and Managing Director
DIN: 03417579

Date :- 14/11/2024

Place :- Ahmedabad



RBM Infracon Limited

Statement of Unaudited Financial Results for the period from 1st April, 2024 to 30 September, 2024

		(Rs. In Lakh)					
Particulars		QUARTER ENDED			HALF YEAR ENDED		FY ENDED
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations						
	(a) Revenue From Operations	6,452.24	3,884.83	2,015.52	10,337.07	3,906.72	12,972.76
	(b) Other Income	41.23	1.16	1.09	42.39	8.99	25.63
	Total Income (a+b)	6,493.47	3,885.99	2,016.61	10,379.46	3,915.71	12,998.39
2	Expenditure						
	(a) Cost of Construction - Material Purchase	728.94	865.52	242.00	1,594.46	485.54	1161.61
	(b) Purchases of stock-in-trade		-				
	(c) Changes in Work In Progress - RA Bill	1,981.87	-1,728.99	(197.09)	252.88	-197.10	-2,581.30
	(d) Employee benefit expense	1,320.87	1,439.26	1,273.37	2,760.13	2,551.81	5,767.30
	(e) Finance Costs	49.79	4.80	22.73	54.59	60.31	185.77
	(e) Depreciation and amortisation expense	56.30	34.14	25.45	90.44	50.89	126.28
	(f) (i) Other Expenses	1,463.23	2,831.69	470.03	4,294.92	659.15	6,739.51
	Total expenses	5,601.00	3,446.42	1,836.49	9,047.42	3,610.60	11,399.17
3	Profit (loss) Before exceptional & Extraordinary items and Tax	892.47	439.57	180.12	1,332.04	305.11	1599.22
4	Exceptional items						
5	Profit (loss) from ordinary activities before Extraordinary Items and Tax	892.47	439.57	180.12	1,332.04	305.11	1599.22
6	Extraordinary items						
7	Profit (loss) from ordinary activities before tax	892.47	439.57	180.12	1,332.04	305.11	1599.22
8	Tax Expenses - Current Tax	230.55	110.70	45.33	341.25	90.00	490.00
	(Less) : - MAT Credit						
	- Deferred Tax	0.69	(0.07)	0.08	0.62	0.15	(0.21)
9	Profit (loss) from ordinary activities	661.23	328.94	134.71	990.17	214.96	1109.43
10	Profit/(Loss) From Discontinuing Operation Before Tax						
11	Tax Expenses of Discontinuing Operations						
12	Net Profit/(Loss) from Discontinuing Operation After Tax						
13	Profit(Loss) For Period Before Minority Interest	661.23	328.94	134.71	990.17	214.96	1109.43
14	Share of Profit / Loss Associates		-				
15	Profit/Loss Of Minority Interest		-				

Regd. Office : MB Complex, Main Road, Baitalpur, Deoria. (U.P.) 274201 India.

Corporate Office : 2&3, Snehideep Residency, Nr.Digjam Circle, Jamnagar - 361 006. Gujarat (India)

Tel/Fax : +91 288 2710463, Email : info@rbminfracon.com Web : www.rbminfracon.com



RBM Infracon Limited

16	Net Profit (+)/ Loss (-) For the Period	661.23	328.94	134.71	990.17	214.96	1109.43
17	Details of equity share capital						
	Paid-up equity share capital	1,010.30	1,010.30	844.10	1,010.30	844.10	1,010.30
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
18	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	6.54	3.26	1.60	9.80	2.55	12.80
	Diluted earnings per share from countinuing And Discountinuing operations	5.16	2.62	1.60	7.81	2.55	12.80

Notes:-

1	The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on November 14, 2024.
2	The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these results.
3	The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these results.
4	Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.
5	As the company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015
6	The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India.
7	The results for the half year and year ended September 30, 2024 are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website (URL: https://rbminfracon.com/)
8	There are no investor complaints received/pending as on September 30, 2024.
9	Internal Audit of Financial results for the half year ended on 30/09/2024 has been conducted by the Internal Auditor of the Company
10	As the company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting has been made in this regards.

For, RBM Infracon Limited

Date :- 14/11/ 2024
Place :- Ahmedabad

Jaybajrang
Ramaishish
Mani

Digitally signed
by Jaybajrang
Ramaishish Mani
Date: 2024.11.14
16:23:26 +05'30'

Jai Bajrang Mani
Chairman and Managing Director
DIN: 03417579



RBM Infracon Limited

Unaudited Cash Flow Statement for the period from 1st April, 2024 to 30th September, 2024

(Rs. In Lakh)

	Particulars	For the Half Year ended on 30th September, 2024	For the Half Year ended on 30th September, 2023
		Unaudited	Unaudited
A.	Cash flow from operating activities		
	Profit before Tax	1332.04	305.11
	Adjustments for:		
	Depreciation and amortisation	90.44	50.89
	Interest Income		(4.01)
	Finance costs	54.59	60.31
	Income On Sale of Fixed Assets	0.00	(4.39)
	Operating profit / (loss) before working capital changes	1477.07	407.91
	<u>Movements in Working Capital</u>		
	(Increase) / Decrease Inventories	252.88	(197.09)
	(Increase) / Decrease Trade Receivables	(596.72)	367.71
	(Increase) / Decrease Other Current Assets	(723.60)	0
	(Increase) / Decrease Other loans and advances receivable	127.28	(519.58)
	Increase / (Decrease) Trade payables	968.69	79.79
	Increase / (Decrease) Short Term Provisions	756.23	0.00
	Increase / (Decrease) Other current liabilities	(2688.48)	123.00
	Net Cash Generated/(Used in) Operations	(1903.72)	(146.17)
	Cash flow from extraordinary items		0
	Direct Taxes Paid including for the years	(341.25)	(53.52)
	Dividend & Dividend Tax Paid		0
	Net cash flow from / (used in) operating activities (A)	(767.90)	208.22
B.	Cash flow from Investing activities		
	Capital expenditure on fixed assets, including capital advances	(441.72)	(124.32)
	Sale of Fixed Assets		5.5
	Movement in Long Term Loans & Advances	14.41	
	Interest received		4.01
	Change in Non-Current Investment	0.00	(65.00)
	Net cash flow from / (used in) investing activities (B)	(427.31)	(179.81)
C.	Cash flow from financing activities		
	Finance cost	(54.59)	(60.31)
	Increase in Share Capital		
	Proceeds from Share Warrants	998.00	
	Increase / (Decrease) Long Term Borrowings	127.71	(71.86)
	Increase / (Decrease) Short Term Borrowings	725.52	80.43
	Net cash flow from / (used in) financing activities (C)	1796.64	(51.74)
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	601.43	(23.33)
	Cash and cash equivalents at the beginning of the year	770.02	51.52
	Cash and cash equivalents at the end of the year *	1371.45	28.19

Regd. Office : MB Complex, Main Road, Baitalpur, Deoria. (U.P.) 274201 India.

Corporate Office : 2&3, Snehideep Residency, Nr.Digjam Circle, Jamnagar - 361 006. Gujarat (India)

Tel/Fax : +91 288 2710463, **Email :** info@rbminfracon.com **Web :** www.rbminfracon.com

**RBM Infracon Limited**

* Comprises:	0.00	
(a) Cash on hand	4.71	22.54
(b) Balances with banks		
(i) In current accounts	23.81	5.65
(ii) In deposit accounts	1342.93	
	1,371.45	28.19

For, RBM Infracon Limited

Date :- 14/11/ 2024
Place :- Ahmedabad

Jaybajrang Digitally signed by
Ramaishish Mani
Mani Date: 2024.11.14
16:23:56 +05'30'

Jai Bajrang Mani
Chairman and Managing Director
DIN: 03417579



Limited Review Report on Financial results for Quarter ended on 30th September, 2024 of RBM INFRACON LIMITED

To,
The Board of Directors,
RBM INFRACON LIMITED,

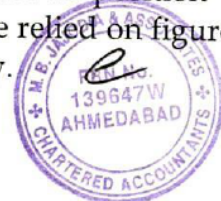
Introduction

We have reviewed the accompanying statement of unaudited financial results of RBM Infracon Limited for the quarter ended on 30th September 2024.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "*Review of Interim Financial information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountant of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We have been appointed as an independent auditor of the company from financial year 2024-25 and onwards. We have not conducted an audit of the Annual financial statements of the company for any prior financial years. To comply with the requirements of SRE 2410, we have obtained an understanding of the entity and its environment, including internal controls related to preparation of interim financial information, to the extent it seemed necessary to us in framing our conclusion. In absence of access to earlier period data, we are not in position to verify the comparative figures of earlier periods and hence we have relied on figures certified by the management and previous Auditor of the Company.





Conclusion

Based on our review conducted as above, nothing has come to our attention, except para 1 below, 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.

1. The GST Department conducted a search at companies' head office and has raised a demand of Rs. 9.94 crore out of which Rs. 4.30 crore was paid and balance is outstanding. Management has represented before us that an appeal will be filed against the said demand and considering the same, no Liability is created for said demand in books and amount paid is booked as a current asset. **However, no appeal under section 107 of CGST Act is filed as on date of this report.**

Thanks & Regards

For and on behalf of
M. B. JAJODIA & ASSOCIATES
Chartered Accountants
FRN: 0139647W
Peer Review No.: 015630


MANOJ JAJODIA
Partner
Membership number: 162116
Place: AHMEDABAD
Date: 14/11/2024
UDIN: 24162116BKBHCF7657

