



# RANDER CORPORATION LIMITED

Regd. Office : 14/15, Madhav-Kripa, Boisar Palghar Road, Boisar, Dist. Palghar.  
Maharashtra. Phone : 952525 271353.

Admn. Office : Unit No. 35/B, Building No. 1, Ganjawala Shopping Centre, S.V.P. Road,  
Borivali (W), Mumbai - 400 092. Tel. No. : 2893 5838 • 35110857  
E-mail : info@randergroup.com • Website : www.randergroup.com  
CIN No : L99999MH1993PLC075812

14<sup>th</sup> November, 2022

To,  
The Secretary,  
(Listing Department)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Ref: Scrip Code: 531228 / ISIN: INE821D01031

Dear Sir,

The Board of Directors of the Company, in their meeting held today, inter alia considered and approved the following;

1. Un-audited Financial Results together with Limited Review Report thereon for the Quarter and Half year ended 30<sup>th</sup> September, 2022, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015. The copy of the same is enclosed herewith.
2. The related party transactions (which is approved and recommended by the Audit Committee) for the half year ended September 30, 2022. The copy of the same is enclosed herewith.

The meeting commenced at 4.30 p.m. and concluded on 4.55 p.m.

Kindly acknowledge the receipt and oblige.

For Rander Corporation Limited

Rohan Rander  
(Director)  
DIN: 06583489

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Encl.: As above

Rander Corporation Limited

CIN:L64203MH1993PLC075812

Regd Off: 14/15 Madhav Kripa, Boisar Palghar Road, Boisar, Dist Thane, Maharashtra

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2022

PART I

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended (Audited)			Half Year ended		Year ended (Audited)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
I	Revenue from Operations						
a.	Interest Income	44.60	79.68	70.49	124.28	139.46	327.95
b.	Dividend Income	-	-	-	-	-	0.01
c.	Rental Income	-	-	-	-	-	-
d.	Fees and commission Income	-	-	-	-	-	-
e.	Net gain on fair value changes	-	-	-	-	-	-
f.	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
g.	Sale of products(including Excise Duty)	14.86	-	-	14.86	37.67	37.67
h.	Sale of services	-	-	-	-	-	-
i.	Others (to be specified)	0.84	-	-	0.84	-	0.43
	Total Revenue from Operations	60.30	79.68	70.49	139.98	177.13	366.06
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	60.30	79.68	70.49	139.98	177.13	366.06
IV	Expenditure						
	(a) Cost of Material Consumed	9.23	12.72	12.03	21.95	20.18	43.35
	(b) Changes in inventories of Finished Goods and Work-in-progress	9.45	-	(17.64)	9.45	2.19	21.00

	(c) Employee Benefit Expense	3.60	3.60	3.60	7.20	7.20	42.91
	(d) Finance Cost	-	-	5.00	-	5.00	11.07
	(e) Depreciation & Amortization Expense	0.42	-	0.16	0.42	0.32	1.02
	(f) Fees and commission expense	-	-	-	-	-	-
	(g) Net loss on fair value changes	-	-	-	-	-	-
	(h) Impairment on financial instruments	-	-	-	-	-	-
	(i) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(j) Other Expenses	8.08	16.85	57.56	24.93	100.47	144.07
IV	<b>Total Expenses</b>	<b>30.78</b>	<b>33.17</b>	<b>60.71</b>	<b>63.95</b>	<b>135.36</b>	<b>263.42</b>
V	<b>Profit before Exceptional Items &amp; Tax (III-IV)</b>	<b>29.52</b>	<b>46.51</b>	<b>9.78</b>	<b>76.03</b>	<b>41.77</b>	<b>102.64</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before Tax (V-VI)</b>	<b>29.52</b>	<b>46.51</b>	<b>9.78</b>	<b>76.03</b>	<b>41.77</b>	<b>102.64</b>
VIII	<b>Tax Expenses</b>						
	i) Income Tax	7.43	12.09	2.45	19.52	10.48	25.15
	ii) Deferred Tax	-	-	-	-	-	0.16
	iii) Tax of Earlier year	-	-	-	-	37.20	55.16
IX	<b>Net Profit/Loss for the period (VII-VIII)</b>	<b>22.09</b>	<b>34.42</b>	<b>7.33</b>	<b>56.51</b>	<b>(5.91)</b>	<b>22.17</b>
X	Other Comprehensive Income net of Tax	-	-	-	-	-	-
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>22.09</b>	<b>34.42</b>	<b>7.33</b>	<b>56.51</b>	<b>(5.91)</b>	<b>22.17</b>
XII	Paid up Equity Share Capital (Face Value Re. 10/- each)	1,233.70	1,233.70	1,233.70	1,233.70	1,233.70	1,233.70
XIII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	852.82	830.73	768.24	852.82	768.24	796.31
XIV	Earning Per Share (EPS)						
	Basic	0.18	0.28	0.06	0.46	(0.05)	0.18
	Diluted	0.18	0.28	0.06	0.46	(0.05)	0.18

Notes:

- The above unaudited results have been reviewed by the Audit Committee in its meeting held on 14th November, 2022 and approved & taken on record by the Board of Directors in its meeting held on 14th November, 2022





- 2 Segment-wise reporting as defined in Accounting Standard (AS-17) is not applicable, since the entire operation of the Company relates to only one segment.
- 3 The Company has adopted Indian Accounting Standard (IND AS) for the first time i.e from the F.Y. 2019-20. The financial result of the Company have been prepared in accordance with Indian Accounting Standard (IND AS) notified under the Companies (Indian Accounting standards) Rules, 2015 as amended by the Companies (Indian Accounting standards) Rule 2016.
- 4 Previous period figures have been regrouped and reclassified, wherever necessary to conform to current period classification.

Place: Mumbai

Date : 14.11.2022

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By Order of the Board  
For Rander Corporation Limited

Rohan Rander  
Director

DIN: 06583489





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## PART II

### STATEMENT OF ASSETS AND LIABILITIES

		(Amount in Lakhs)	
	Particulars	Unaudited as at	Unaudited as at
		30.09.2022	30.09.2021
A	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
a	Cash and cash equivalents	31.83	8.32
b	Bank Balance other than (a) above		
c	Derivative financial instruments		
d	Receivables		
	- Trade Receivables	0.70	39.66
	- Other Receivables	5.52	
e	Loans	1,349.01	1,326.19
f	Investments		
g	Other Financial assets		
2	<b>Non Financial Assets</b>		
a	Inventories	179.58	254.56
b	Current tax assets (Net)	54.44	
c	Deferred tax Assets (Net)	1.94	2.12
d	Investment Property	728.73	728.89
e	Biological assets other than bearer plants		
f	Property, plant and equipment	4.87	6.94
g	Capital Work in Progress		
h	Intangible assets under development		
i	Goodwill		
j	Other Intangible assets		
k	Other non-financial assets (to be specified)	69.42	69.42
	<b>TOTAL ASSETS</b>	<b>2,426.04</b>	<b>2,436.10</b>





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B	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
a	Derivative financial instruments		
b	Payables		
	(I) Trade Payables	25.01	81.19
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
c	Debt Securities		
d	Borrowings (Other than Debt Securities)		-
e	Deposits		
f	Subordinated Liabilities		
g	Other financial liabilities(to be specified)	261.31	293.50
2	Non-Financial Liabilities		
a	Current tax liabilities (Net)		
b	Provisions	53.20	1.23
c	Deferred tax liabilities (Net)		
d	Other non-financial liabilities(to be specified)	-	59.41
3	Equity		
	Equity share capital	1,233.70	1,233.70
	Other equity	852.82	767.07
	TOTAL LIABILITIES AND EQUITY	2,426.04	2,436.10
			0.00

By Order of the Board  
For Rander Corporation Limited

Place: Mumbai  
Date : 14.11.2022

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Rohan Rander  
Director  
DIN: 06583489



RANDER CORPORATION LTD  
CIN:L64203MH1993PLC075812

Regd Off: 14/15 Madhav Kripa, Boisar Palghar Road, Boisar, Dist Thane, Maharashtra  
STATEMENT OF AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

(in lakhs)

Particulars	Year ended 30.09.2022		Year ended 30.09.2021	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		56,50,862.00		41,77,456.00
<b>Adjustments for :</b>				
Interest Paid			5,00,000.00	
Interest received	1,24,28,220.00		1,39,46,431.00	
Depreciation	42,442.00		31,826.00	
Change in Fair Value of Equity Instruments through OCI				
Other Income	84,040.00		41.00	
Provision for Advances		(1,24,69,818.00)		(1,34,14,646.00)
<b>Operating Profit before Working Capital change</b>		(68,18,956.00)		(92,37,190.00)
<b>Adjustments for :</b>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Current Investment				
Trade receivables	17,88,860.00		18,42,320.00	
Short-term loans and advances	(5,65,286.00)		5,85,281.00	
Long loans and advances	5,00,000.00		58,954.00	
Other current Assets	(14,95,217.00)		2,19,045.00	
Inventories	9,45,312.00			
Other non-current assets		11,73,669.00		27,05,600.00
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(11,52,082.00)		(21,48,441.00)	
Other current liabilities	(29,50,000.00)		19,39,000.00	
Other long-term liabilities				
Short-term provisions	(10,51,533.00)		7,87,927.00	
Long-term provisions		(51,53,615.00)		5,78,486.00
<b>Cash Generated From Operations</b>		(1,07,98,902.00)		(59,53,104.00)
Income Tax paid				47,67,417.00





NET CASH FROM OPERATING ACTIVITIES Total (A)	(1,07,98,902.00)	(1,07,20,521.00)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments (Purchased)/Sold		
Fixed Assets (Purchased)/Sold		
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Issue of Equity Capital		
Dividend Paid		
Loan taken / (Repaid) in Secured Loan		
Other Income	84,040.00	
Interest received	1,24,28,220.00	
Interest paid	-	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		
Cash and Cash Equivalents -- Opening Balance	17,13,358.00	27,90,951.00
Cash and Cash Equivalents -- Closing Balance	14,69,969.00	7,41,351.00
	31,83,327.00	35,32,302.00
	(17,13,358.00)	(27,90,951.00)

Place: Mumbai

Date : 14/11/2022



By Order of the Board  
For Rander Corporation Limited

Rohan Rander

Director

DIN: 06583489

**ROHAN  
DINESHKUMAR  
RANDER**

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# ISHWARLAL & CO.

CHARTERED ACCOUNTANTS

Shop No 1, Ground Floor, Trishla Tower, Near SBI Bank,  
Vazira Naka, Borivali West, Mumbai - 400 092.

Tel : 28983153; Mob. : 9322263065; email : ishwarlal.co@gmail.com

## **Independent Auditor's Review Report on Standalone Quarterly Financial Results of the Company pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015**

Review Report to the Board of Directors,  
**For RANDER CORPORATION LIMITED**

We have reviewed the accompanying statement of unaudited financial results of Rander Corporation Limited for the Quarter ended 30<sup>th</sup> September, 2022. This statement is the responsibility of the Company's 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. Our responsibility is to express an opinion on these standalone annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to 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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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.

**Place: Mumbai**  
**Date: 14.11.2022**

**For Ishwarlal & co.**  
**Chartered Accountants**

Proprietor

Membership No: 031179

Firm Registration No: 10376W

**UDIN: 22031179BDAXYC2648**



FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS EVERY SIX MONTHS FOR THE PERIOD 01ST JULY 2022 TO 30TH SEPTEMBER 2022

FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS EVERY SIX MONTHS FOR THE PERIOD 01ST JULY 2022 TO 30TH SEPTEMBER 2022																					
Details of the party (listed entity/ subsidiary) entering in to the transaction.			Details of the counterparty (listed entity/ subsidiary)			Type of related party transaction.		Value of the transaction as approved by the audit committee		Value of the transaction during the reporting period		In case monies are due to either party as a result of the transaction.		Additional disclosure of related party transactions - applicable only in case the related party transactions relate loans, inter-corporate deposits, advances or investments made or given by the listed entity/ subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
S.No		Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary.	PAN						Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost	Tenure	Nature (loan advance/inter-corporate deposit/investment)	Interest rate(%)	Tenure	Secured/ Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of
1		RANDER CORPORATION LIMITED	AAACR3223R	AMARCHAND RANDER	CEO	AA8PR1775N	Remuneration/Loan	1,80,000.00	1,80,000.00	-	-	-	-								
2		RANDER CORPORATION LIMITED	AAACR3223R	AMITKUMAR RANDER	CFO	ADDP4813Q	Remuneration	1,80,000.00	1,80,000.00	-	-	-	-								
3		RANDER CORPORATION LIMITED	AAACR3223R	DURGADevi RANDER	Realised to Promoter	ADYPR6507I	Rent	1,20,000.00	1,20,000.00	-	-	-	-								
4		RANDER CORPORATION LIMITED	AAACR3223R	MANITA RANDER	Realised to Promoter	ADYPR6509G	Rent	1,20,000.00	1,20,000.00	-	-	-	-								
Grand								6,00,000.00	6,00,000.00	-	-	-	-								

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