

# **RISHAB SPECIAL YARNS LTD**

CIN : L17114RJ1987PLC004067

REGD.OFFICE:2070 RASTA BARA GANGORE, JAIPUR-302003

Email:rsyltd@gmail.com, Phone no-0141-2575213,

Visit us at [www.rishabspecial.com](http://www.rishabspecial.com)

Date: 14.11.2022

**The Manager (Listing Department), Corporate services  
Bombay Stock Exchange Limited  
Floor 25, P.J.Towers, Dalal Street, MUMBAI-400 001  
BSE Srip Code: 514177, BSE SCRIP ID: RISHYRN**

Dear Sir,

Please find enclosed herewith the following:

1. Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in annexure- 1, as per Performa provided in Ind AS for the quarter and half Year Ended on 30.09.2022 approved by Audit Committee and board in its meeting held on 14.11.2022.
2. A statement of assets and liabilities as at Year ended on 31.03.2022.
3. Statement of Changes in Equity.
4. Cash Flow Statement for the Half Year ended on 30.09.2022.
5. Limited Review/Audit Report of Statutory Auditor, on the Financial Results for the quarter and half year ended on 30.09.2022 as provided under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,.
6. Declaration pursuant to Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2016.

Thanking You with Regards

Yours Faithfully

For  Rishab Special Yarns Limited

Managing Director

DIN: 00349697

# RISHAB SPECIAL YARNS LIMITED

CIN 117119J1987PLC054667

Regd. Office: 2670, Rasta Bera Gangore, Johari Bazar, Jaipur - 302663

Email: rshld@gmail.com, Phone No: 6141 2675213

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## Statement of Financial Result for the Quarter and Six Months Ended on 30th September 2022

(Amount in INR lakhs)

Particulars	For the quarter ended 30.09.2022	For the quarter ended 30.06.2022	For the quarter ended 30.09.2021	For Six Months ended 30.09.2022	For Six Months ended 30.09.2021	For the Year ended 31.03.2022
	Un Audited/ Reviewed	Un Audited/ Reviewed	Un Audited/ Reviewed	Un Audited/ Reviewed	Un Audited/ Reviewed	Audited
Income	0.000	0.000	0.000	0.000	0.000	0.000
Revenue from Operations	0.000	0.000	0.000	0.000	0.000	0.991
Other Income	0.000	0.000			0.000	
Total Income						
Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
Purchase of stock in trade						
Changes in inventories of finished goods, work in progress and stock in trade	0.000	0.000	0.000	0.000	0.000	0.000
Employee Benefits Expense	1.100	1.200	1.230	2.300	2.650	4.865
Finance costs	0.023	0.000	0.000	0.024	0.015	0.016
Depreciation, depletion and Amortisation Expense	0.000	0.000	0.000	0.000	0.000	0.000
Other Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Job Work Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Packing & Forwarding	0.000	0.000	0.000	0.000	0.000	0.000
Freight	0.000	0.000	0.000	0.000	0.000	0.000
- Insurance	0.000	0.000	0.000	3.000	3.000	3.000
- Listing Fees BSE						0.205
- Depository & Application Charges CDSL	0.000	0.150	0.000	0.150	0.000	0.000
- Electricity and Water Expenses	0.000	0.000	0.000	0.000	0.000	0.000
- Rates & Taxes	0.099	0.159	0.099	0.258	0.158	2.773
- Auditors Remuneration	0.090	0.000	0.000	0.090	0.000	0.210
- Professional & Legal Expenses	0.000	0.040	0.519	0.040	0.515	0.619
- Advertisement Expenses	0.164	0.154	0.220	0.318	0.230	0.418
- Postage & Telephone Expenses	0.033	0.005	0.004	0.039	0.009	0.017



-Printing & Stationery	0.002	0.002	0.002	0.003	0.003	0.043
-Travelling Expenses	0.000	0.000	0.000	0.000	0.000	0.000
-Web site expenses	0.000	0.000	0.000	0.000	0.012	0.012
-Repair & Maintenance	0.000	0.000	0.000	0.000	0.000	0.000
-Economic Rent & Service Charges to RICO Ltd	0.000	0.000	0.287	0.000	0.287	0.287
-Sub Division of land into three parts	0.000	0.000	0.000	0.000	0.000	0.000
Charges to RICO Ltd	0.000	0.024	0.096	0.024	0.102	0.132
ROC Filing fees	0.000	0.000	0.000	0.000	1.520	1.634
Late Filing Fees	0.000	0.000	0.000	0.000	0.000	0.000
IGST Refundable	0.000	0.000	0.000	0.000	0.000	0.000
-Foreign Exchange Fluctuation Expense	0.000	0.000	0.000	0.000	0.000	0.000
-Debit Balances Written Off	0.000	0.000	0.000	0.000	0.000	0.000
- Other Miscellaneous Expenses	0.388	0.534	1.227	3.922	5.969	15.351
Total Other Expenses	1.512	1.734	2.457	6.246	8.444	20.232
Total Expenses						
Profit/(loss) before Exceptional Items and tax	(1.512)	(1.734)	(2.457)	(6.246)	(8.444)	(19.241)
Exceptional Item: (Profit/Loss on sale of Land and Demolition of Building)	0.000	0.000	74.604		74.604	74.604
Profit/(loss) after Exceptional Item and before Tax	(1.512)	(1.734)	72.147	(6.246)	66.160	55.363
Tax expense:						
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	13.611
Total Tax Expenses	0.000	0.000	0.000	0.000	0.000	13.611
Profit/(loss) for the period from continuing operation	(1.512)	(1.734)	72.147	(6.246)	66.160	41.752
Profit / ( Loss ) from Discontinued Operation before tax	0.000	0.000	0.000	0.000	0.000	0.000
Tax Expenses of Discontinued Operation	0.000	0.000	0.000	0.000	0.000	0.000
Profit/ (Loss) from Discontinued Operation after Tax	0.000	0.000	0.000	0.000	0.000	0.000
Profit/ (Loss) for the period	0.000	0.000	0.000	0.000	0.000	0.000
Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000	0.000
A (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
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						
Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period )	(1.512)	(1.734)	72.147	(6.246)	66.160	41.752



<b>Total Profit/ (Loss), attributable to</b>							
Profit or loss attributable to owner of parent	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total profit or loss, attributable to non-controlling interest	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Comprehensive Income for the period, attributable to</b>	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Comprehensive Income for the period attributable to owners of parent	(1.512)	(1.734)	72.147	(6.246)	66.180	41.752	
Paid-up equity share capital	3560700.00	3560700.00	3560700.00	3560700.00	3560700.00	3560700.000	
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.000	
Earning per Equity share							
Earning (loss) per share from continuing operations	(0.042)	(0.049)	2.026	(0.175)	1.858	1.173	
Diluted earning (loss) per share from continuing operations	(0.042)	(0.049)	2.026	(0.175)	1.858	1.173	
Earning per Equity share for dis continued operations							
Basic earning (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	
Diluted earning (loss) per share from continued operations	0.000	0.000	0.000	0.000	0.000	0.000	
Earning per Equity share							
Basic earning (loss) per share from continuing and discontinued operations	(0.042)	(0.049)	2.026	(0.175)	1.858	1.173	
Diluted earning (loss) per share from continuing and discontinued operations	(0.042)	(0.049)	2.026	(0.175)	1.858	1.173	

<b>Ratios</b>	<b>numerator</b>	<b>denomintor</b>	
Current Ratio#	current assets	current liabilities	0.925
Debt-Equity Ratio			-
Debt Service Coverage Ratio			-
Return on Equity Ratio#	profit from continoue operation	total equity	74.196
Inventory turnover ratio			-
Trade Receivables turnover ratio			-
Trade payables turnover ratio			-
Net capital turnover ratio			-
Net profit ratio			-
Return on Capital employed#	EBT + Finance Cost	Capital Employed= Total Assets - Current Liabilities	(0.279)





Return on investment.

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year

Note: # The Ratios are not comparable from previous year because there was no business operation during the Previous Year 2021-2022.

Disclosure of Notes on financial results  
Notes -

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2022

2. The other income for the year ended 31.03.2022 belongs interest on refund of TDS Receivable

3. Rates and Taxes during year ended 31.03.2022 includes provision on account of Cess Tax to the extent the amount is deposited under protest because the High Court has remanded back to the Textiles Committee Cess Appellate Tribunal for adjudication of the appeal afresh on merits and no further progress has been recorded in the matter

4. The Late filing fees during the Six Months ended 30.09.2021 and year ended 31.03.2022 belongs to penalty for non appointment of Company Secretary for the period May 2019 to June 2020 levied by Bombay Stock Exchange Rs. 152000 and Rs. 10000/- belongs to year ended 31.03.2022 but not during quarter was related to late filing of AGM Voting Result

5. During the year ended 31.03.2022 balance piece of 2504.7 Sq. Mtr. sold to Rajsi Marble and Granite Private Limited for a total consideration of Rs. 76.00 Lakhs. After sale of this plot there is no fixed assets in the company's books

6. The figures for quarter ended 31.03.2022 are difference between figures for the year ended on 31st March 2022 and figures of nine months ended on 31st December 2021. Figures of previous quarter/year have been regrouped and re-arranged to correspond to the current quarter/year classification

7. Current Tax and Deferred Tax is calculated on Year end figures only and not in quarter ended figures.

8. No Investor complaint was pending on 30.09.2022

9. The networth of the Company was negative till 30.09.2020 it becomes positive in the quarter ended on 31.12.2020 due to profit on sale of land and thereafter in Sept 2021 and from that sale the interest free unsecured loan from related party repaid which was under the head Current liability and thus current liability comes down to a great extent this has impacted the current ratio and Return of Capital employed to a great extent. The Company has procured interest free unsecured loan from related party and the networth was in negative till November 2020 debt equity ratio is irrelevant. As there is no income except income on account of interest on refund of TDS and Sale of land and sale/turnover, inventory and trade receivable are zero and hence the ratios related to the turnover can't be calculated.

10. The Financial Results of the company are available at company's web site [www.rishabspecial.com](http://www.rishabspecial.com).

11. The details of receipts and payments of loans during the quarter are given hereunder :-

NAME	Opening Balance	Receipts	Payments	Balance
SHRI AMITABH HIRAWAT	11.116	0.998	0.000	12.114
VIMLA METCOKE LTD	0.000	5.000	0.000	5.000
TOTAL	11.116	5.998	0.000	17.114

In terms of our Limited Review report of even date  
For S. Bargava Associates  
Chartered Accountants  
(FRN 003191C)

Satya Narayan Khandelwal  
Partner  
M.No. 073048  
Place Jaipur  
Dated: 14.11.2022



For and on behalf of Board of Directors

(Amitabh Hirawat)  
Managing Director  
DIN: 00349697

(Arti Hirawat)  
Director  
DIN: 00349855

The Reconciliation of net profit reported in accordance with Companies (Accounting Standards) Rules, 2006 to total comprehensive income in accordance with Ind AS for the quarter ended 30.09.2021 is given below:

( AMOUNT IN RUPEES)

Particulars							Quarter ended 30.09.2021
Net Profit reported as per Companies (Accounting Standards) Rules, 2006							72.147
Add/Less:							
I) Remeasurement of employee benefit obligation and other adjustments							
II) Impact of revenue deferral							
III) Deferred Tax Assets/Liability on above							0.000
Net Profit as per Ind AS (A)							72.147
Other Comprehensive Income, net of income tax							
i) Actuarial gain/(loss) on employee defined plan (net)							
ii) Changes in fair valuation of financial assets							
Other Comprehensive Income, net of income tax (B)							0.000
Total Comprehensive Income for the period (A+B)							72.147

For S. Bargava Associates  
Chartered Accountants  
(FRN 003191C)

Satya Narayan Khandelwal  
Partner  
M.No. 073048  
Place Jaipur  
Dated: 14.11.2022



For Rishab Special Yarns Limited

Amrta Hrawat  
Managing Director  
DIN: 00349697

(Arti Hrawat)  
Director  
DIN: 00349855

# Other comprehensive income ( Net of taxes)

Particulars	For the quarter ended 30.09.2022	For the quarter ended 30.06.2022	For the quarter ended 30.09.2021	For Six Months ended 30.09.2022	For Six Months ended 30.09.2021	For the Year Ended 31.03.2022
	Un-Audited/ Reviewed	Un-Audited/ Reviewed	Un-Audited/ Reviewed	Un-Audited/ Reviewed	Un-Audited/ Reviewed	Audited
a) Changes in re-valuation surplus	0.00	0.00	0.00	0.00	0.00	0.00
b) Remeasurement of defined benefit plan	0.00	0.00	0.00	0.00	0.00	0.00
c) gains and loss arising from translating the financial statements of a foreign operation	0.00	0.00	0.00	0.00	0.00	0.00
d) gains & losses from investment in equity instruments designated at fair value through Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
da) gains & losses of financial assets measured at fair value through Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
e) the effective portion of gains and losses on hedging instruments	0.00	0.00	0.00	0.00	0.00	0.00
f) for particular liabilities designated as at fair value through profit or loss, the amount of changes in fair value that is attributable to changes in the liabilities credit risk	0.00	0.00	0.00	0.00	0.00	0.00
g) changes in value of the time value of options	0.00	0.00	0.00	0.00	0.00	0.00
h) changes in the value of forward elements of forward contract	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total other comprehensive income net of taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

For S. Bargava Associates  
Chartered Accountants  
(FRN 003191C)

  
Satya Narayan Khandelwal  
Partner  
M.No. 073048  
Place Jaipur  
Dated: 14.11.2022



For Rishab Special Yarns Limited

  
(Amitabh Hirawat)  
Managing Director  
DIN: 00349697

  
(Arti Hirawat)  
Director  
DIN: 00349855

# RISHAB SPECIAL YARNS LIMITED

CIN: 11711R1987PLC004067

Regd. Office: 2070, Rasta Bara Gangore, Johari Bazar, Jaipur - 302003

Email: rsyld@gmail.com, Phone No. 0141-2575213

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## Annexure IX of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 Statement of Assets and Liabilities

(Rupees in Lakhs)

Particular	As At 30.09.2022	As At 31.03.2022	As At 31.03.2021
<b>ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets	0.000	0.000	1.396
(b) Capital work- in- progress			
(c) Investments property			
(d) Goodwill			
(e) Other Intangible Assets			
(f) Intangible Assets under Development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	0.255	0.255	0.255
(ii) Trade receivables			
(iii) Loans			
(i) Deferred tax assets (net)	70.019	70.019	83.630
(j) Other Non-Current Assets			
(2) Current assets			
(a) Inventories	0.000	0.000	0.000
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables			
(iii) Cash and cash equivalents	0.907	0.812	8.390
(iv) Bank Balance other than (iii) above			
(v) Loans	0.000	0.000	0.000
(vi) Others			
(c) Current Tax Assets (Net)			
(d) Other current assets	12.747	17.063	19.045
<b>Total Assets</b>	<b>83.928</b>	<b>88.150</b>	<b>112.717</b>





<b>EQUITY AND LIABILITIES</b>			
(1) Equity			
(a) Equity Share capital	357,160	357,160	357,160
(b) Other Equity	-307,134	-300,888	(342,640)
(2) Liabilities			
(a) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	0.000	0.000	0.000
(ia) Lease Liabilities			
(ii) Trade payables	0.000	0.000	0.000
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.			
(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
(b) Provisions	12.544	12.544	4.277
(c) Deferred Tax Liabilities (Net)			
(d) Other Non Current Liabilities			
(b) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	17.113	14.299	88.817
(ia) Lease Liabilities			
(ii) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	0.996	1.857	1.933
(iii) Other financial liabilities (other than those specified in item (c))			
(b) Other current liabilities	3.249	3.177	3.169
(c) Provisions			
(d) Current Tax Liabilities (Net)			
<b>Total Equity and Liabilities</b>	<b>83.928</b>	<b>88.150</b>	<b>112.717</b>
	0.000		
<p>In terms of our Audit Report of even date  For S. Bargava Associates  Chartered Accountants  (FRN 003191C)</p> <p>Satya Narayan Khandelwal  Partner  M.No. 073048  Place :Jaipur  Dated: 14.11.2022</p> 			
<p>For Rishab Special Yarns Limited</p> <p>(Amitabh Hirawat)  Managing Director  DIN: 00349697</p> <p>(Arti Hirawat)  Director  DIN: 00349855</p>			

STATEMENT OF CHANGES IN EQUITY

A Equity Share Capital

(1) Current Reporting Period As At 30.09.2022

Number of Equity Shares					Paid - Up Capital
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period	Amount in Rs. Lakhs
3560700	0	0	0	3560700	357.160

Note: 21800 Shares of Rs. 10/- each having paid up of Rs. 5/- each forfeited on 21.12.1993. A total sum of Rs. 109000 (21800X5) included in paid up value.

(2) Previous Reporting Period As At 31.03.2022

Number of Equity Shares					Paid - Up Capital
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period	Amount in Rs. Lakhs
3560700	0	0	0	3560700	357.160

Note: 21800 Shares of Rs. 10/- each having paid up of Rs. 5/- each forfeited on 21.12.1993. A total sum of Rs. 109000 (21800X5) included in paid up value



**B. Other Equity**

(1) Current reporting period As At 30.09.2022

Reserves and Surplus														
	Share application money pending allotment	Equity component of compound financial instruments	Capital Total Reserve	Securities Premium	Other - General Reserves	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Comprehensive Income (specify nature)	Money received against share warrants	Total
Balance at the beginning of the current reporting period	0.000	0.000	424.511	0.000	139.516	-864.914	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-300.887
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the current reporting period	0.000	0.000	424.511	0.000	139.516	-864.914	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-300.887
Total Comprehensive Income for the current year	0.000	0.000	0.000	0.000	0.000	-6.246	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-6.246
Dividends	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Balance at the end of the current reporting period	0.000	0.000	424.511	0.000	139.516	-871.160	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-307.133

(14) Current reporting period As At 31.03.2022

(1) Current reporting period As At 31.07.2022

Reserves and Surplus														
	Share application money pending allotment	Equity component of compound financial instruments	Capital Total Reserve	Securities Premium	Other - General Reserves	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
Balance at the beginning of the current reporting period	0.000	0.000	424.511	0.000	139.516	-906.666	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-342.639
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the current reporting period	0.000	0.000	424.511	0.000	139.516	-906.666	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-342.639
Total Comprehensive Income for the current year	0.000	0.000	0.000	0.000	0.000	41.752	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41.752
Dividends	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Balance at the end of the current reporting period	0.000	0.000	424.511	0.000	139.516	-864.914	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-300.887



**RISHAB SPECIAL YARNS LIMITED**  
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**Visit us at: www.rishabspecial.com**

**CASH FLOW STATEMENT FOR THE QUARTER ENDED 30TH SEPTEMBER , 2022**

PARTICULARS	Six Months Ended on 30.09.2022	YEAR ENDED 31.03.2022	YEAR ENDED 31.03.2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/(Loss) Before Tax & Extraordinary Items	(6,246)	55,363	61,929
Adjustment for:			
Interest Received	-	0,991	-
Rent Received	-	-	-
Depreciation	-	-	-
<b>Operating Profit Before Working Capital Changes</b>	(6,246)	56,354	61,929
Decrease (Increase) in Sundry Debtors	-	-	-
Decrease (Increase) in Other Current Assets	4,316	1,981	7,569
Increase (Decrease) in Other Current liabilities	0,072	8,275	(0,236)
Increase (Decrease) in Short Term Borrowings	2,814	(74,518)	(69,454)
Increase (Decrease) in Trade Payables	(0,861)	(0,076)	(0,296)
	6,341	(64,337)	(62,417)
<b>Cash Generated from Operating Activities</b>	0,095	(7,983)	(0,488)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Increase/Decrease in Fixed Assets	-	1,396	1,397
Increase in Short Term Loans & Advances	-	-	-
Interest Received	-	(0,991)	-
Rent Received	-	-	-
<b>Net Cash Flow from the Investing Activities</b>	-	0,405	1,397
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Increase in Share Capital	-	-	-
Increase/(Decrease) in Unsecured Loans	-	-	-
	-	-	-
<b>Net Changes in Cash and Cash Equivalents (A+B+C)</b>	0,095	(7,578)	0,909
<b>Cash and Cash Equivalents as at 1st April</b>	0,812	8,390	7,481
<b>Cash and Cash Equivalents as at end of the period</b>	0,907	0,812	8,390
		0.000	(0.00)

In terms of our Limited Review report of even date  
For S. Bargava Associates  
Chartered Accountants  
(FRN 003191C)

Satyra Narayan Khandelwal  
Partner  
M.No. 073048  
Place: Jaipur  
Dated: 14.11.2022



For and on behalf of Board of Directors

(Amitabh Hirawat)  
Managing Director  
DIN: 00349697

(Arti Hirawat)  
Director  
DIN: 00349855



## **LIMITED REVIEW REPORT**

**TO THE BOARD OF DIRECTORS,  
RISHAB SPECIAL YARNS LIMITED  
2070, RASTA BARA, GANGORE,  
JAIPUR-302003**

1. We have reviewed the accompanying statement of Financial Results of M/S Rishab Special Yarns Limited, Jaipur for the Quarter ended 30<sup>th</sup> September, 2022.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 provide 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 financial results prepared in accordance with the 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 S.Bhargava and Associates  
Chartered Accountants  
FRN: 003191C**

  
**S N Khandelwal**

**Partner**

**M.No. 073048**

**Date: 14<sup>th</sup> November, 2022**

**Place: Jaipur**

**UDIN 22073048BDCYBR3225**





Form A

(FOR AUDIT REPORT WITH UNMODIFIED OPINION ALONG WITH FINANCIAL RESULTS)

1	NAME OF THE COMPANY	RISHAB SPECIAL YARNS LIMITED
2	QUARTERLY FINANCIAL STATEMENT FOR THE QUARTER ENDED	30th SEPTEMBER, 2022
3	TYPE OF AUDIT OBSERVATION	UN-QUALIFIED
4	FREQUENCY OF OBSERVATION	N.A.
5	TO BE SIGNED BY	
	CEO/MANAGING DIRECTOR	SHRI AMITHAB HIRAWAT
	AUDITOR OF THE COMPANY	SHRI S. N. KHANDELWAL, PARTNER S BHARGAVA ASSOCIATES CHARTERED ACCOUNTANTS

For Rishab Special Yarns Limited

  
Managing Director  
DIN: 0034969

# **RISHAB SPECIAL YARNS LTD**

**REGD.OFFICE:2070 RASTA BARA GANGORE, JAIPUR-302003**  
**Email:rsyLtd@gmail.com, Phone no-0141-2575213, CIN : L17114RJ1987PLC004067**  
**Visit us at [www.rishabspecial.com](http://www.rishabspecial.com)**

**Date: 14.11.2022**

**The Manager (Listing Department)**  
**Corporate services**  
**Bombay Stock Exchange Limited**  
**Floor 25, P.J.Towers**  
**Dalal Street**  
**MUMBAI-400 001**

**Dear Sir,**

**BSE Srip Code: 514177**

**BSE Scrip Id: RISHYRN**

**Sub.: Declaration pursuant to Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2016.**

## **DECLARATION:**

**I, Amitabh Hirawat, Managing Director (DIN:00349697) of Rishab Special Yarns Limited, having it's registered office at 2070, Rasta Bara Gangore, Johari Bazar, Jaipur-302003, hereby declare that, the statutory auditors of the company, M/s S. Bhargava Associates (FRN:003191C) have issued an Audit Report with unmodified opinion on standalone Financial Results for the Half Year Ended 30.09.2022.**

**This declaration issued in compliance of Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2016 as amended by the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2016 vide Notification No. SEBI CIR/CFD/CMD/56/2016 dated May 27, 2016.**

**Yours Faithfully**

**For Rishab Special Yarns Limited**

  
**Managing Director**

**DIN: 00349697**