



Date:-June 29, 2021

To,
Listing Department,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Tower, Dalal Street,
Mumbai- 400 001.

Security Id:-RUDRA

Scrip Code:-539226

Subject :- Submission of Audited Financial Result of the Company for Quarter and Year ended on March 31, 2021 along with Audit Report.

Ref :- Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

With reference to the subject cited above; the board of directors in their meeting held on today i.e. **June 29, 2021**; which was commenced at 04:00 PM at its Registered Office, have transacted the following businesses;

- a) Considered, approved and took on record the audited standalone and consolidated financial Results of the Company for quarter and year ended on March 31, 2021 as per IND AS along with Audit Report (enclosed herewith);
- b) Considered and approved the Re-appointment of **Mr. Vinodkumar Jangid (DIN:- 07865629)** as an Independent Director for Five Years (subject to approval in ensuing general meeting of the Company).

Kindly take on your record and acknowledge the same.

Thank you.

Yours faithfully,

For, **RUDRA GLOBAL INFRA PRODUCTS LIMITED**



Sahil Ashokkumar Gupta

Managing Director

DIN:-02941599

Encl.:-

- 1.) Standalone and Consolidated unaudited Result;
- 2.) Audit Report.
- 3.) Brief Profile of Independent Director

RUDRA GLOBAL INFRA PRODUCTS LIMITED

(Formerly known as "M D Inducto Cast Limited")

Registered Office - Plot No. 2715/A, "M D House", Nr Central Salt,

Waghawadi Road, Bhavnagar - 364002, Gujarat

Website - www.rudratmx.com Email - info@mdgroup.in

CIN - L28112GJ2010PLC062324

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

SR.NO.	PARTICULARS	Standalone			Standalone	
		Quarter Ended			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Unaudited	Audited	Audited	Audited
	INCOMES					
I	Revenue from Operations (Net of Taxes)	8,245.00	6,980.64	7,427.27	23,781.06	36,101.28
II	Other Business Income	(146.15)	91.36	(282.12)	281.42	132.91
III	Total Income (I + II)	8,098.85	7,072.00	7,145.15	24,062.48	36,234.19
	EXPENSES					
(a)	Cost of materials consumed	5,262.31	7,425.95	15,865.84	22,082.03	38,063.92
(b)	Purchase of Stock in Trade	(1,078.42)	830.06	(2,711.76)	14.03	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	1,938.93	(1,537.96)	(2,027.12)	1,457.18	(5,891.28)
(d)	Employees Cost	148.36	77.84	141.33	403.57	515.17
(e)	Finance Cost	500.60	441.21	490.79	1,819.55	1,598.76
(f)	Depreciation and Amortisation Expenses	146.73	142.06	143.35	576.66	566.96
(g)	Other Expenses. (Please show separately)					
	- Fair Value of Current Investment				-	-
	- Share Registration Expense				-	-
	- Other Expenses	20.23	147.08	(4,529.20)	537.73	801.48
	TOTAL EXPENSES (IV (a to g))	6,938.74	7,526.24	7,373.23	26,890.76	36,153.01
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	1,160.11	(454.24)	(228.08)	(2,828.29)	81.18
VI	Exceptional Items. & Extraordinary Item	205.03	-	-	205.03	-
VII	Profit/ (Loss) Before Tax. (V-VI)	955.08	(454.24)	(228.08)	(3,033.32)	81.18
VIII	TAX EXPENSES					
(a)	Current Tax	-	-	(39.62)	-	19.44
(b)	Deferred Tax	(43.84)	43.22	(48.31)	7.13	38.05
	Total Tax Expenses	(43.84)	43.22	(87.93)	7.13	57.49
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	998.92	(497.46)	(140.15)	(3,040.45)	23.69
X	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	5.62	-	0.51	5.62	0.51
	Income tax relating to items that will not be reclassified to profit and loss account	(1.46)	-	(0.17)	(1.46)	(0.17)
XI	Total Comprehensive Income (IX+X)	1,003.08	(497.46)	(139.81)	(3,036.29)	24.03
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60
XIII	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)					
(i)	Basic	4.00	(1.98)	(0.56)	(12.10)	0.10
(ii)	Diluted	4.00	(1.98)	(0.56)	(12.10)	0.10
XIV	Income from Discontinuing Operations	-	-	-	-	-
XV	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XVI	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	1,003.08	(497.46)	(139.81)	(3,036.29)	24.03

NOTES:

- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 29th June 2021 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are based on financial statements audited by Statutory Auditors. The Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- The Company has adopted Indian Accounting Standards (IND AS) w.e.f. 1st April 2018 and accordingly these financial statements are prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 (Interim Financial Reporting) prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms with regulation 33 of SEBI (LODR) regulation 2015 and SEBI circular dated July 5, 2016.
- The figures for the quarter ended March 31, 2021 and March 31, 2020 are balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto third quarter of the relevant financial year.
- The Consolidated Financial Statement are prepared in accordance with principles and procedures as set out in the Indian Accounting Standards ("Ind AS 110") "Consolidated Financial Statements" prescribed under section 113 of the Companies Act, 2013 read with relevant rules issued there under. Consolidated Financial Statements include financial results of Rudra Aerospace & Defence Private Limited, a wholly owned subsidiary of the company.
- There is Professional Tax of Rs. 8,71,402 pending to be paid.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Due to the outbreak of Coronavirus (COVID-19) pandemic initially caused a global slow down of economic activity in 2020. The company has considered the possible effects that may result from COVID 19 on the operations of the company. The extent to which the COVID-19 pandemic will impact the Company's business and financial results, the Company currently has a comfortable liquidity position and continues to assess its cash flow and liquidity position, in both normal and stressed situation. The Management does not see any risks to the Company's ability to continue as a going concern and meet its liabilities as and when they become due based on the current indicators.

For Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



Date : 29/06/2021
Place: Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED
(Formerly known as "M D Inducto Cast Limited")
Registered Office - Plot No. 2715/A, "M D House", Nr Central Salt,
Waghawadi Road, Bhavnagar - 364002, Gujarat
Website - www.rudratmx.com Email - info@mdgroup.in
CIN - L28112GJ2010PLC062324

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

Amount Rs. in Lakhs

SR.NO.	PARTICULARS	Consolidated			Consolidated	
		Quarter Ended			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Unaudited	Audited	Audited	Audited
	INCOMES					
I	Revenue from Operations (Net of Taxes)	8,245.00	6,980.64	7,430.72	23,781.06	36,104.73
II	Other Business Income	(146.15)	91.37	(282.10)	281.42	132.93
III	Total Income (I + II)	8,098.85	7,072.01	7,148.62	24,062.48	36,237.66
IV	EXPENSES					
(a)	Cost of materials consumed	5,265.33	7,425.95	15,869.09	22,085.05	38,067.17
(b)	Purchase of Stock in Trade	(1,078.42)	830.06	(2,711.76)	14.03	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	1,938.93	(1,537.96)	(2,027.12)	1,457.18	(5,891.28)
(d)	Employees Cost	149.26	77.84	141.33	404.47	515.17
(e)	Finance Cost	500.60	441.21	490.87	1,819.57	1,598.84
(f)	Depreciation and Amortisation Expenses	146.99	142.06	143.61	576.92	567.22
(g)	Other Expenses. (Please show separately)					
	- Fair Value of Current Investment				-	-
	- Share Registration Expense				-	-
	- Other Expenses	28.10	147.09	(4,519.08)	546.93	811.60
	TOTAL EXPENSES (IV (a to g))	6,950.80	7,526.26	7,386.94	26,904.16	36,166.72
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	1,148.04	(454.25)	(238.32)	(2,841.68)	70.94
VI	Exceptional Items. & Extraordinary Item	202.13	-	-	202.13	-
VII	Profit/ (Loss) Before Tax. (V-VI)	945.91	(454.25)	(238.32)	(3,043.81)	70.94
VIII	TAX EXPENSES					
(a)	Current Tax	-	-	(39.62)	-	19.44
(b)	Deferred Tax	(43.88)	43.22	(48.30)	7.07	38.06
	Total Tax Expenses	(43.88)	43.22	(87.92)	7.07	57.50
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	989.79	(497.47)	(150.40)	(3,050.89)	13.44
X	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	5.62	-	0.51	5.62	0.51
	Income tax relating to items that will not be reclassified to profit and loss account	(1.46)	-	(0.17)	(1.46)	(0.17)
XI	Total Comprehensive Income (IX+X)	993.95	(497.47)	(150.06)	(3,046.73)	13.78
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,508.60	2,508.60	2,508.60
XIII	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)					
(i)	Basic	3.96	(1.98)	(0.60)	(12.15)	0.05
(ii)	Diluted	3.96	(1.98)	(0.60)	(12.15)	0.05
XIV	Income from Discontinuing Operations	-	-	-	-	-
XV	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
XVI	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	993.95	(497.47)	(150.06)	(3,046.73)	13.78

For Rudra Global Infra Products Limited



Date : 29/06/2021
Place: Bhavnagar

Sahil Gupta
Managing Director
DIN: 02941599

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CIN - L28112GJ2010PLC062324

STATEMENT OF ASSET & LIABILITIES AS AT 31ST MARCH 2021

PARTICULARS	Amount in Lakhs			
	Standalone		Consolidated	
	As at		As at	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	Audited	Audited	Audited	Audited
ASSETS				
I. Non Current Assets				
Property, Plant and Equipments	5,973.58	6,456.51	5,974.77	6,457.96
Capital Work in Progress	-	-	222.72	222.72
Other Intangible Assets				
Non Current Financial Assets				
Investment	4.57	4.57	3.57	3.57
Loans	252.12	253.28	10.00	10.00
Other Financial Assets	798.91	691.21	798.91	691.21
Other Non Current Assets	42.33	93.93	42.33	93.93
II. Current Assets				
Inventories	17,175.85	14,763.26	17,175.85	14,763.26
Current Financial Asset				
Trade Receivables	7,065.02	4,270.99	7,068.32	4,274.30
Cash and Cash Equivalent	251.09	249.02	251.38	250.19
Loans	-	751.97	-	751.97
Other Current Assets	1,230.33	1,798.38	1,300.52	1,882.03
TOTAL ASSETS	32,793.78	29,333.12	32,848.35	29,401.14
				-
EQUITY AND LIABILITIES				
I. Equity				
Equity Share Capital	2,508.60	2,508.60	2,508.60	2,508.60
Other Equity	4,493.77	7,530.06	4,467.88	7,514.69
Non controlling interest				
II. Non Current Liabilities				
Non Current Financial Liabilities				
Borrowings	5,207.70	1,815.63	5,208.50	1,815.63
Provision for Gratuity	82.84	66.38	82.84	66.38
Deferred Tax Liabilities	962.58	953.99	962.58	954.01
Other Non-current Liabilities	48.23	55.84	48.23	55.84
III. Current Liabilities				
Current Financial Liabilities				
Borrowings	11,653.46	8,563.96	11,653.46	8,563.96
Trade payables	6,482.06	5,818.12	6,560.93	5,898.79
Other Current Financial Liabilities	763.92	320.10	763.92	320.10
Other current liabilities	400.43	1,238.55	401.21	1,241.24
Short Term Provisions	190.18	193.58	190.18	193.58
Current tax liabilities (Net)	-	268.31	-	268.31
TOTAL OF EQUITY AND LIABILITIES	32,793.78	29,333.12	32,848.35	29,401.14

For Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



Date : 29/06/2021
Place: Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED

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CIN - L28112GJ2010PLC062324

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2021

Amount in Lakhs

Particulars	Standalone		Consolidated	
	As at 31st March 2021	As at 31 March 2020	As at 31st March 2021	As at 31 March 2020
Cash Flows from Operating Activities				
Profit before tax	(3,027.69)	81.69	(3,038.19)	71.37
Adjustment for :				
Depreciation and amortisation expense	576.66	566.96	576.92	567.22
Finance Cost	1,819.55	1,598.76	1,819.57	1,598.84
Interest income	(73.31)	(72.04)	(73.31)	(72.04)
Provision for doubtful debts	-	-	-	-
Operating profit before working capital changes (1+2)	(704.79)	2,175.37	(715.01)	2,165.39
Adjustments for working capital changes :				
Decrease/ (Increase) in Trade and other receivables	(2,282.07)	(410.45)	(2,268.60)	(458.22)
Decrease/ (Increase) in Inventories	(2,412.59)	(2,988.25)	(2,412.59)	(2,988.25)
Increase/ (Decrease) in Trade and other payables	275.11	389.56	271.36	381.80
Cash used in operations	(5,124.34)	(833.77)	(5,124.84)	(899.28)
Extraordinary item				
Direct taxes paid	268.31	-	268.31	-
Net Cash generated from/ (used in) operating activities [A]	(5,392.65)	(833.77)	(5,393.15)	(899.28)
Cash Flows from Investing Activities				
Purchase of fixed assets	(94.25)	(154.64)	(94.25)	(214.04)
Proceeds from sale of fixed asstes (net)	0.52	42.83	0.52	42.84
Proceeds/ Repayment of non-current loans (net)	753.13	(845.86)	751.96	(721.97)
Purchase of non-current investments (net)	-	(0.69)	-	(0.69)
Interest received	73.31	72.04	73.31	72.04
Proceeds from increase in share capital	-	2,000.00	-	2,000.00
Net Cash generated from/ (used in) investing activities [B]	732.71	1,113.68	731.54	1,178.18
Cash Flows from Financing Activities				
Proceeds from long term borrowings	3,392.07	(1,978.71)	3,392.87	(1,978.71)
Proceeds from short term borrowings	3,089.48	3,390.84	3,089.49	3,390.85
Finance cost	(1,819.54)	(1,598.76)	(1,819.56)	(1,598.84)
Net Cash generated from/ (used in) financing activities [C]	4,662.01	(186.63)	4,662.80	(186.70)
Net increase / (decrease) in cash & cash equivalents [A+B+C]	2.07	93.28	1.19	92.20
Cash and cash equivalents at the beginning of the year	249.02	155.74	250.19	157.99
Cash and cash equivalents at the end of the year	251.09	249.02	251.38	250.19

For Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



Date : 29/06/2021
Place: Bhavnagar

**Independent Auditor's Report on The Audit of Standalone Financial Results for the quarter
and year ended on March 31, 2021**

To,
Board of Directors,
Rudra Global Infra Products Limited

Opinion

We have audited the accompanying standalone financial results of **RUDRA GLOBAL INFRA PRODUCTS LIMITED** (the company) for quarter ended **31/03/2021** and the year to date results for the period from **01/04/2020 to 31/03/2021**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2021 as well as the year to date results for the period from 01/04/2020 to 31/03/2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that

Ahmedabad

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601 A-Wing, Kedarnath Appartment, Overipada, Nr. Western Express Highway, Dahisar (East), Mumbai-400068
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the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Standalone Financial Results

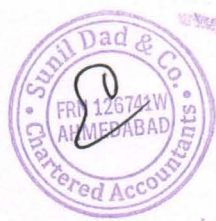
These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2021. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected



to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

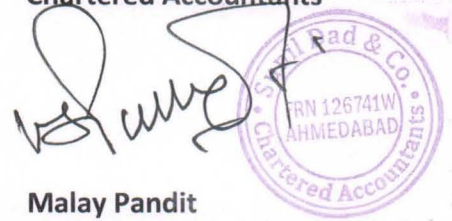
For, JPMK AND COMPANY
Chartered Accountants



Jitendra Vageriya
Partner
M.No. 114424

Place: Ahmedabad
Date: 29.06.2021
UDIN: 21114424AAAAHD2317

For, SUNIL DAD & CO.
Chartered Accountants



Malay Pandit
Partner
M.No. 046482

Place : Ahmedabad
Date : 29.06.2021
UDIN: 21046482AAAA1R8379

**Independent Auditor's Report on The Audit of Consolidated Financial Results for the quarter
and year ended on March 31, 2021**

To,
Board of Directors,
Rudra Global Infra Products Limited

Opinion

We have audited the accompanying Consolidated financial results of **RUDRA GLOBAL INFRA PRODUCTS LIMITED** (the company) for quarter ended **31/03/2021** and the year to date results for the period from **01/04/2020 to 31/03/2021**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Consolidated financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2021 as well as the year to date results for the period from 01/04/2020 to 31/03/2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have

Ahmedabad

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Mumbai

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mumbai@jpkmk.org, pmj@vageriya.com

fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Consolidated Financial Results

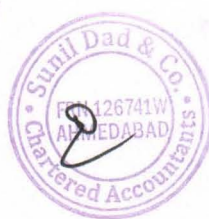
These quarterly financial results as well as the year to date Consolidated financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2021. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and



are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, JPMK AND COMPANY

Chartered Accountants



Jitendra Vageriya

Partner

M.No. 114424

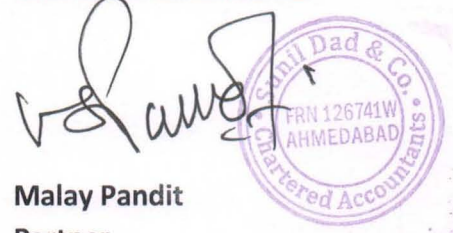
Place: Ahmedabad

Date: 29.06.2021

UDIN: 21114424AAAAHC1033

For, SUNIL DAD & CO.

Chartered Accountants



Malay Pandit

Partner

M.No. 046482

Place : Ahmedabad

Date : 29.06.2021

UDIN: 21046482AAAAIS 5059

Date:-June 29, 2021

To,
Listing Department,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Tower, Dalal Street,
Mumbai- 400 001.

Security Id:-RUDRA

Scrip Code:-539226

Subject: Declaration regarding Statutory Audit Report with unmodified opinion on Financial Results of the Company for the Quarter and Year ended on March 31, 2021

Dear Sir / Madam,

In Compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIRICFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditor of the Company i.e. M/s. JPMK & Co. and M/s. Sunil Dad & Co., Chartered Accountants have issued the Audit Report with unmodified opinion in respect of Standalone & Consolidated Audited Financial Result of the Company for the Quarter and Year ended on March 31, 2021, approved at the Meeting of Board of Directors held on June 29, 2021.

Thank you.

Yours faithfully,

For, RUDRA GLOBAL INFRA PRODUCTS LIMITED



Sahil Ashokkumar Gupta
Managing Director
DIN:-02941599

Brief Profile

Of

Mr. Vinodkumar Jangid

(An Independent Director)

[As per Regulation 30 of SEBI (Listing Obligations & Disclosure Requirement) Regulation, 2015]

Sr. No.	Particulars	Details
1.	Director Identification Number (DIN)	07865629
2.	Name (in full)	Vinodkumar Jangid
3.	Father's Name (in full)	Jagannath Prasad Jangid
4.	Address	Flat No. 909/B, Madhav Hill, Waghavadi Road, Bhavnagar.
5.	Re-appointment Date	29.06.2021
6.	Reason for Change/Appointment	Completion of Tenure of 5 years (Re-appointment)
7.	Disclosure of Relationship between Directors	Independent Director (Not related to any Directors and Promoters of the Company).
8.	Experience	He has vast knowledge of our main Business activity; he is technically sound and having good experience in the field of Iron and Steel Business. So, his appointment would be good for the Company and Company can take benefit of his experience and overcome the technical glitches by his advice.

