

RUDRA GLOBAL INFRA PRODUCTS LTD.

(Formerly known as M.D. INDUCTO CAST LTD.)

Office : M.D. House, Plot No. 2715/A, Waghawadi Road, Bhavnagar-364 002 Gujarat, India.

Works : Survey No. 144 Paiki 1 & 2, Survey No. 145 Paiki 1, Nesada, Tal-Sihor-364240. Dist. Bhavnagar(GUJARAT)

Phone : 8238041111 / 0278-2570133 - E-mail : info@rudratmx.com, info@mdgroup.in

Web : www.rudratmx.com - CIN : L28112GJ2010PLC062324 A BSE Listed Entity



Date:-October 23, 2021

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

Security Id:-RUDRA

Scrip Code:-539226

Subject :- Submission of Un-audited Financial Result of the Company for Quarter and Half Year ended September 30, 2021 along with Limited Review 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. **October 23, 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 Un-audited standalone and consolidated financial Results of the Company for quarter and half year ended on September 30, 2021.
- b) Considered, reviewed and took on record the Limited Review Report issued by Auditor for quarter and half year ended on September 30, 2021.

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.) Limited Review Report issued by Auditor.

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UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		F Y ENDED
		30/09/2021 UNAUDITED	30/06/2021 UNAUDITED	30/09/2020 UNAUDITED	30/09/2021 UNAUDITED	30/09/2020 UNAUDITED	31/03/2021 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	9,144.24	5,826.95	5,668.94	14,971.19	8,555.42	23,781.06
II	Other Business Income	0.13	16.24	160.69	16.37	336.81	281.42
III	Total Income (I + II)	9,144.37	5,843.19	5,829.63	14,987.56	8,892.23	24,062.48
	EXPENSES						
(a)	Cost of materials consumed	7,388.29	7,343.79	5,837.12	14,732.08	9,393.77	22,082.03
(b)	Purchase of Stock in Trade	-	-	262.39	-	262.39	14.03
(c)	Changes of Inventories of Finished Goods, W-I-P, Work in Trade.	756.73	(2,409.87)	(111.63)	(1,653.14)	1,056.20	1,457.18
(d)	Employees Cost	74.02	55.34	94.38	129.36	177.36	403.57
(e)	Finance Cost	427.68	425.13	442.98	852.81	877.74	1,819.55
(f)	Depreciation and Amortisation Expenses	134.70	141.84	145.33	276.54	287.87	576.66
(g)	Other Expenses. (Please show separately)						
	- Fair Value of Current Investment		-			-	-
	- Share Registration Expense		-			-	-
	- Other Expenses	120.40	50.60	324.16	171.00	370.46	537.74
	TOTAL EXPENSES (IV (a to g))	8,901.82	5,606.82	6,994.73	14,508.65	12,425.80	26,890.76
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	242.55	236.38	(1,165.10)	478.91	(3,533.57)	(2,828.29)
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	205.03
(A)	Profit/ (Loss) Before Tax. (V-VI)	242.55	236.38	(1,165.10)	478.91	(3,533.57)	(3,033.32)
	TAX EXPENSES						
(a)	Current Tax	35.26	39.45	-	74.71	-	-
(b)	Deferred Tax	(3.10)	6.75	3.73	3.65	7.75	7.13
	Total Tax Expenses	32.16	46.20	3.73	78.36	7.75	7.13
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	210.38	190.18	(1,168.83)	400.55	(3,541.31)	(3,040.45)
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss		-	-	-	-	5.62
	Income tax relating to items that will not be reclassified to p& l		-	-	-	-	(1.46)
XI	Total Comprehensive Income (IX+X)	210.38	190.18	(1,168.83)	400.55	(3,541.31)	(3,036.29)
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	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						4,493.77
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.84	0.76	(4.66)	1.60	(14.13)	(12.10)
(ii)	Diluted	0.84	0.76	(4.66)	1.60	(14.13)	(12.10)
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	210.38	190.18	(1,168.83)	400.55	(3,541.31)	(3,036.29)

NOTES:

- The Standalone and consolidated financial results of Rudra Global Infra Products Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 23th October 2021 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are subjected to Limited Review 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 statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2021 and have issued an unmodified review report.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 23/10/2021

By order of the Board of Directors of
Rudra Global Infra Products Limited

Place : Bhavnagar

Sahil Gupta
Managing Director
DIN: 02941599



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UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		FY ENDED
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	9,144.24	5,826.95	5,668.94	14,971.19	8,555.42	23,781.06
II	Other Business Income	0.13	16.24	160.69	16.37	336.81	281.42
III	Total Income (I + II)	9,144.37	5,843.19	5,829.63	14,987.56	8,892.23	24,062.48
	EXPENSES						
(a)	Cost of materials consumed	7,388.29	7,343.79	5,838.21	14,732.08	9,396.79	22,085.05
(b)	Purchase of Stock in Trade	-	-	262.39	-	262.39	14.03
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	756.73	(2,409.87)	(111.63)	(1,653.14)	1,056.20	1,457.18
(d)	Employees Cost	74.02	55.34	94.38	129.36	177.36	404.47
(e)	Finance Cost	427.68	425.13	443.00	852.81	877.76	1,819.57
(f)	Depreciation and Amortisation Expenses	134.66	141.90	145.27	276.56	287.87	576.92
(g)	Other Expenses. (Please show separately)						
	- Fair Value of Current Investment		-			-	-
	- Share Registration Expense		-			-	-
	- Other Expenses	120.43	50.61	325.83	171.04	371.74	546.93
	TOTAL EXPENSES (IV (a to g))	8,901.81	5,606.90	6,997.45	14,508.71	12,430.11	26,904.16
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	242.56	236.30	(1,167.82)	478.85	(3,537.88)	(2,841.68)
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	202.13
(A)	Profit/ (Loss) Before Tax. (V-VI)	242.56	236.30	(1,167.82)	478.85	(3,537.88)	(3,043.81)
VIII	TAX EXPENSES						
(a)	Current Tax	35.26	39.44	-	74.70	-	-
(b)	Deferred Tax	(3.08)	6.75	3.73	3.67	7.75	7.07
	Total Tax Expenses	32.18	46.19	3.73	78.37	7.75	7.07
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	210.37	190.11	(1,171.55)	400.47	(3,545.62)	(3,050.89)
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss		-	-	-	-	5.62
	Income tax relating to items that will not be reclassified to P&L account		-	-	-	-	(1.46)
XI	Total Comprehensive Income (IX+X)	210.37	190.11	(1,171.55)	400.47	(3,545.62)	(3,046.73)
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	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						4,467.88
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.84	0.76	(4.67)	1.59	(14.14)	(12.15)
(ii)	Diluted	0.84	0.76	(4.67)	1.59	(14.14)	(12.15)
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	210.37	190.11	(1,171.55)	400.47	(3,545.62)	(3,046.73)

Date : 23/10/2021

Place : Bhavnagar

By order of the Board of Directors of
Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



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STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2021

Amount in Lacs

PARTICULARS	STANDALONE AS AT		CONSOLIDATED AS AT	
	30/09/2021	31/03/2021	30/09/2021	31/03/2021
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
ASSETS.				
(A) NON CURRENT ASSETS.				
1 Property, Plant and Equipments	5,704.45	5,973.58	5,705.62	5,974.77
2 Capital Work in Progress	-	-	222.72	222.72
3 Other Intangible Assets	-	-	-	-
4 Financial Assets				
4(i) Long Term Investment	4.57	4.57	3.57	3.57
4(ii) Long Term Loans	249.81	252.12	10.00	10.00
4(iii) Other Financial Assets	859.38	798.91	859.38	798.91
5 Asset held for Sale and Discontinued Operations	-	-	-	-
6 Other Non Current Assets	61.17	42.33	61.17	42.33
TOTAL OF NON CURRENT ASSETS (1 TO 6)	6,879.38	7,071.50	6,862.45	7,052.29
(B) CURRENT ASSETS:				
1 Financial Assets				
1(i) Trade Receivables	5,262.07	7,065.02	5,262.61	7,068.32
1(ii) Cash and Cash Equivalent	1,906.37	251.09	1,906.51	251.38
1(iii) Loans	-	-	-	-
2 Non Financial Assets (Inventories)	18,499.54	17,175.85	18,499.54	17,175.85
3 Current Tax Assets (Net)	-	-	-	-
4 Other Current Assets	1,190.61	1,230.33	1,260.81	1,300.52
TOTAL OF CURRENT ASSETS (B- 1 TO 4)	26,858.59	25,722.28	26,929.47	25,796.06
TOTAL ASSETS (CURRENT + NON CURRENT (A + B))	33,737.97	32,793.78	33,791.92	32,848.35
EQUITY AND LIABILITIES				
(A) EQUITY				
1 Paid Up Equity Share Capital	2,508.60	2,508.60	2,508.60	2,508.60
2 Other Equity (Reserve and Surplus)	4,894.31	4,493.77	4,868.35	4,467.88
(TOTAL OF A 1+2)	7,402.91	7,002.37	7,376.95	6,976.48
(B) NON CURRENT LIABILITIES				
1 Deferred Tax Liabilities	966.24	962.58	966.25	962.58
2 Long Term Borrowing Secured	3,275.96	3,669.62	3,275.96	3,669.62
3 Long Term Borrowing Unsecured	1,515.81	1,538.08	1,515.81	1,538.89
4 Other Long Term Liabilities	136.26	131.07	136.26	131.07
TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	5,894.27	6,301.35	5,894.28	6,302.15
(C) CURRENT LIABILITIES				
1 Current Maturity of Long Term Borrowing (Secured)	151.09	763.92	151.09	763.92
2 Provisions	172.52	190.18	172.52	190.18
3 Trade Payables	9,735.25	6,482.06	9,814.13	6,560.94
4 Other Financial Liabilities	9,853.31	11,653.46	9,854.11	11,653.46
5 Other Current Liabilities	453.91	400.43	454.13	401.22
6 Current Tax Liabilities	74.71	-	74.70	-
TOTAL OF CURRENT LIABILITIES C 1 TO 7)	20,440.80	19,490.06	20,520.69	19,569.72
TOTAL OF EQUITY AND LIABILITIES (A+B+C)	33,737.97	32,793.78	33,791.92	32,848.35

Date : 23/10/2021

Place : Bhavnagar

By order of the Board of Directors of
Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



STATEMENT OF CASH FLOW

Particulars	Standalone		Consolidated	
	Half Year ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)	Half Year ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)
A. Cash Flow from Operating Activities				
Profit before tax	478.91	(3,027.70)	351.71	(3,038.19)
<i>Adjustments for</i>				
Depreciation and amortization expense	276.54	576.66	276.56	576.92
Finance Cost	852.81	1,819.55	852.81	1,819.57
Interest Income	(6.15)	(73.31)	(6.15)	(73.31)
Provision for doubtful debts	-	-	-	-
Operating profit before working capital changes	1,602.11	(704.79)	1,474.93	(715.01)
<i>Adjustments for</i>				
Decrease /(Increase) in Trade and other receivables	1,763.34	(2,282.07)	1,766.11	(2,268.61)
Decrease /(Increase) in Inventories	(1,323.69)	(2,412.59)	(1,196.56)	(2,412.59)
(Decrease)/Increase in Trade and Other Payables	2,681.37	275.11	2,680.82	271.36
<i>Cash Generated from operations</i>	4,723.13	(5,124.35)	4,725.30	(5,124.84)
Tax Paid	-	268.31	-	268.31
Net Cash From Operating Activities	4,723.13	(5,392.66)	4,725.30	(5,393.15)
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	(20.43)	(94.25)	(20.43)	(94.25)
Proceeds from sale of fixed assets (net)	13.02	0.52	13.02	0.52
Proceeds / repayment on non current loans	2.31	753.13	-	751.97
Purchase of non current Investment	-	-	-	-
Interest Received	6.15	73.31	6.15	73.31
Net Cash from Investing Activities	1.04	732.70	(1.27)	731.54
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	(415.93)	3,392.07	(416.74)	3,392.87
Proceeds/(Repayment) of Short term Borrowings (Net)	(1,800.15)	3,089.50	(1,799.35)	3,089.50
Finance cost	(852.81)	(1,819.55)	(852.81)	(1,819.57)
Net Cash used in Financing Activities	(3,068.89)	4,662.02	(3,068.89)	4,662.80
Net Increase in Cash & Cash Equivalents	1,655.28	2.06	1,655.14	1.19
Opening Balance of Cash & Cash Equivalents	251.09	249.02	251.37	250.19
Closing Balance of Cash & Cash Equivalents	1,906.37	251.09	1,906.51	251.37

Date : 23/10/2021

Place : Bhavnagar

By order of the Board of Directors of
Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



Limited Review Report on unaudited quarterly standalone financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

**To the Board of Directors of
Rudra Global Infra Products Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Rudra Global Infra Products Limited ("the Company") for the quarter and half year ended on 30th September, 2021** and year to date results for the period from 1st April 2021 to 30th September 2021 ("**the Statement**") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Ahmedabad

🏠 704, Abhishree Avenue, Opp. Hanuman Temple, Nr. Nehru Nagar Circle, SM Road, Ambawadi, Ahmedabad 380015

☎ +917940307337 , +919824250131

✉ jva@vageriya.com, info@jpkm.org



Mumbai

🏠 601 A-Wing, Kedarnath Apartment, Overipada, Nr. Western Express Highway, Dahisar (East), Mumbai-400068

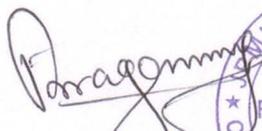
☎ +91-77380 66055 , +91-9870 980078

✉ mumbai@jpkm.org, pmj@vageriya.com



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J P M K & COMPANY
(Formerly known as J Vageriya & Associates)
Chartered Accountants




Jitendra Vageriya

Partner

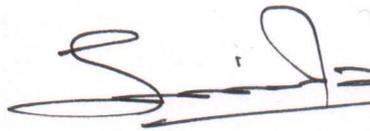
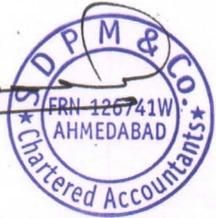
M.No. 114424

Place: Ahmedabad

Date: 23.10.2021

UDIN: 21114424AAAAALF6963

For S D P M & Co.
(Formerly known as Sunil Dad & Co.)
Chartered Accountants

Sunil Dad

Partner

M.No. 120702

Place: Ahmedabad

Date: 23.10.2021

UDIN: 21120702AAAAQA3597

Limited Review Report on unaudited quarterly consolidated financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

**To the Board of Directors of
Rudra Global Infra Products Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Rudra Global Infra Products Limited ("the Parent")** and its subsidiary (the parent and its subsidiary together referred to as "the group") **for the quarter and half year ended on 30th September, 2021** and year to date results for the period from 1st April 2021 to 30th September 2021 ("**the Statement**"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Ahmedabad

🏠 704, Abhishree Avenue, Opp. Hanuman Temple, Nr. Nehru Nagar Circle, SM Road, Ambawadi, Ahmedabad 380015

☎ +917940307337 , +919824250131

✉ jva@vageriya.com, info@jpkm.org

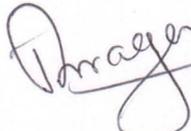
🏠 601 A-Wing, Kedarnath Apartment, Overipada, Nr. Western Express Highway, Dahisar (East), Mumbai-400068

☎ +91-77380 66055 , +91-9870 980078

✉ mumbai@jpkm.org, pmj@vageriya.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The statement includes the result of a subsidiary, Rudra Aerospace and Defence Private Limited.

For J P M K & COMPANY
(Formerly known as J Vageriya & Associates)
Chartered Accountants




Jitendra Vageriya

Partner

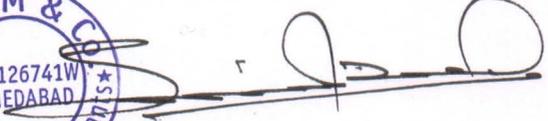
M.No. 114424

Place: Ahmedabad

Date: 23.10.2021

UDIN: 21114424AAAALE1411

For S D P M & Co.
(Formerly known as Sunil Dad & Co.)
Chartered Accountants




Sunil Dad

Partner

M.No. 120702

Place: Ahmedabad

Date: 23.10.2021

UDIN: 21120702AAAAQB1534