

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:-November 14, 2022

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, 2022 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. **November 14, 2022**; 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, 2022.
- b) Considered, reviewed and took on record the Limited Review Report issued by Auditor for quarter and half year ended on September 30, 2022.

The meeting commenced at 4.00 p.m and concluded at 6.00 p.m

Kindly take on your record and acknowledge the same.

Thank you. Yours faithfully,

For, RUDRA GLOBAL INFRA PRODUCTS LIMITED

**Vimal Dattani** 

Company Secretary & Compliance officer

Mem. No. A37591

### Encl.:-

- 1.) Standalone and Consolidated unaudited Result;
- 2.) Limited Review Report issued by Auditor.



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

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### UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		F. YEAR	
		QUARTERS EXTENDED					ENDED	
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022	
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
	INCOMES							
1	Revenue from Operations (Net of Taxes)	10,340.90	9,652.37	9,144.24	19,993.27	14,971.19	35,063.73	
II	Other Business' Income	253.02	115.71	0.13	368.73	16.37	32.28	
III	Total Income (I + II)	10,593.92	9,768.08	9,144.37	20,362.01	14,987.56	35,096.01	
IV	EXPENSES		7,	-,				
(a)	Cost of materials consumed	11,110.12	10,335.51	7,388.29	21,445.62	14,732.08	32,544.59	
(b)	Purchase of Stock in Trade	-	-	-	-	-	8.60	
(0)	Changes of Inventories of Finished Goods, Work in Progress,						0.00	
(c)	Work in Trade.	(1,646.90)	(1,884.93)	756.73	(3,531.83)	(1,653.14)	(1,453.98	
(d)	Employees Cost	71.31	72.81	74.02	144.11	129.36	326.06	
(e)	Finance Cost	343.44	435.14	427.68	778.59	852.81	1,644.99	
(f)	Depreciation and Amortisation Expenses	137.26	132.69	134.70	269.95	276.54	551.34	
(g)	Other Expenses. (Please show separately	137.20	132.03	201170	203.30	270101	352101	
(8/	- Other Expenses	203.50	239.66	120.40	443.16	171.00	650.00	
	TOTAL EXPENSES (IV (a to g)	10,218.73	9,330.88	8,901.82	19,549.61	14,508.65	34,271.61	
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	375.19	437.21	242.55	812.39	478.91	824.39	
VI	Exceptional Items. & Extraordinary Item	3/3.13	437.21	242.33	- 012.55	470.51	024.55	
(A)	Profit/ (Loss) Before Tax. (V-VI)	375.19	437.21	242.55	812.39	478.91	824.39	
VIII	TAX EXPENSES	3/3.13	437.21	242.33	012.33	470.31	024.55	
(a)	Current Tax	(68.20)	68.20	35.26		74.71	31.79	
(b)	Deferred Tax	3.02	(15.25)	(3.10)	(12.23)	3.65	(51.59	
(0)	Total Tax Expenses	(65.19)	52.95	32.17	(12.23)	78.36	(19.80	
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	440.38	384.25	210.38	824.63	400.55	844.19	
X	Other Comprehensive Income	440.30	304.23	210.56	024.03	400.55	044.13	
^	Items that will not be reclassified to profit or loss			-	-		7.01	
	Income tax relating to items that will not be reclassified to		-		-		7.01	
	profit and loss account						(1.82	
XI	Total Comprehensive Income (IX+X)	440.38	384.25	210.38	824.63	400.55	849.38	
- Al	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face	440.30	304.23	210.30	024.03	400.55	043.30	
XII	value per share)	2,508.60	2,508.60	2 500 60	2,508.60	2,508.60	2 500 60	
XIII	Other Equity Capital (Reserve & Surplus)	2,508.00	2,308.00	2,508.60	2,508.00	2,506.60	2,508.60 5,343.16	
VIII	Earning Per Share (In Rupees) from Continuing Operations						5,545.10	
XIV	(Not Annualized)							
(i)	Basic	1.76	1.53	0.84	3.29	1.59	3.39	
(ii)	Diluted	1.76	1.53	0.84	3.29	1.59	3.39	
XV	Income from Discontinuing Operations	-	- 1.33	- 0.04	-	1.55	2,33	
XVI	Profit /(Loss) from Discontinuing Operations		-	-			-	
27.4.1	Profit/(loss) for the period After Adjustment of	-		-				
XVII	discontinuing Operations with Current Operations	440.38	384.25	210.38	824.63	400.55	849.38	

### 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 14th November, 2022 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 deligence 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 2022 and have issued an unmodified review report.
- The Company has outstanding disputed dues of Rs. 51.67 Crores towards suppliers. It may attract Interest provisioning. However, the company recognise the same in books of accounts on payment basis, if required to be paid.
- Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date: 14/11/2022

Place: Bhavnagar

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

Sahil Supta

Managing Director

DIN: 02941599

BHAVNAGAR)

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#### UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

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		AMOUNT RS. IN L						
SR.NO.	. PARTICULARS.		QUARTERS ENDED			AR ENDED	FINANCIAL YEAR	
	A THE REAL PROPERTY CONTRACTOR OF THE PROPERTY OF THE PARTY OF THE PAR	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021		
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
	INCOMES							
-1	Revenue from Operations (Net of Taxes)	10,340.90	9,652.37	9,144.24	19,993.27	14,971.19	35,063.73	
- 11	Other Business Income	253.02	115.71	0.13	368.73	16.37	32.28	
III	Total Income (I + II)	10,593.92	9,768.08	9,144.37	20,362.01	14,987.56	35,096.01	
IV	EXPENSES							
(a)	Cost of materials consumed	11,110.12	10,335.51	7,388.29	21,445.62	14,732.08	32,544.59	
(b)	Purchase of Stock in Trade	-	-	-		-	8.60	
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(1,646.90)	(1,884.93)	756.73	(3,531.83)	(1,653.14)	(1,453.98	
(d)	Employees Cost	71.31	72.81	74.02	144.11	129.36	326.06	
(e)	Finance Cost	343.44	435.14	427.68	778.59	852.81	1,644.99	
(f)	Depreciation and Amortisation Expenses	137.26	132.69	134.66	269.95	276.56	551.54	
(g)	Other Expenses. (Please show separately		0.177					
16/	- Fair Value of Current Investment		-					
	- Share Registration Expense							
	- Other Expenses	203.53	239.66	120.43	443.19	171.04	650.6	
	TOTAL EXPENSES (IV (a to g)	10,218.76	9,330.88	8,901.81	19,549.64	14,508.71	34,272.47	
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	375.16	437.21	242.56	812.36	478.85	823.54	
VI	Exceptional Items. & Extraordinary Item	-	-	-	-		-	
(A)	Profit/ (Loss) Before Tax. (V-VI)	375.16	437.21	242.56	812.36	478.85	823.54	
			7					
VIII	TAX EXPENSES							
(a)	Current Tax	(68.20)	68.20	35.26	-	74.70	31.79	
(b)	Deferred Tax	3.02	(15.25)	(3.08)	(12.23)	3.67	(51.59	
	Total Tax Expenses	(65.19)	52.95	32.18	(12.23)	78.37	(19.79	
. IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	440.35	384.25	210.38	824.60	400.47	843.34	
X	Other Comprehensive Income	2						
	Items that will not be reclassified to profit or loss		-	-	-		7.01	
	Income tax relating to items that will not be reclassified to profit and loss account			-			(1.82	
XI	Total Comprehensive Income (IX+X)	440.35	384.25	210.38	824.60	400.47	848.53	
NI .	Total Comprehensive income (IATA)	440.33	304.23	210.38	024.00	400.47	646.53	
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 5,316.41	
XIII	Other Equity Capital (Reserve & Surplus)						5,525.71	
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)							
(i)	Basic	1.76	1.53	0.84	3.29	1.60	3.36	
	Diluted	1.76	1.53	0.84	3.29	1.60	3.36	
XV	Income from Discontinuing Operations	-			- 1	-		
XVI	Profit /(Loss) from Discontinuing Operations	-	-	1	-			
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	440.35	384.25	210.38	824.60	400.47	848.53	

Place: Bhavnagar Date: 14/11/2022 Sahil Gupta Managing Director

By order of the Board of Directors of

Rudra Global Infra Products M

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BHAVNAGAR

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DIN: 02941599

## RUDRA GLOBAL INFRA PRODU

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### STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2022

Amount in Lacs

1000	PARTICULARS	STANDA	ALONE	CONSOLIDATED		
100		AS AT 30/09/2022	AS AT 31/03/2022	AS AT 30/09/2022	AS AT 31/03/2022	
		UNAUDITED	AUDITED	UNAUDITED	AUDITED	
	ASSETS.					
(A)	NON CURRENT ASSETS.					
1	Property, Plant and Equipments	5,554.44	5,567.93	5,555.43	5,568.93	
2	Capital Work in Progress		-	196.98	222.77	
3	Other Intangible Assets	1.23	1.48	1.23	1.4	
4	Financial Assets					
4(i)	Long Term Investment	4.57	4.57	3.57	3.5	
4(ii)	Long Term Loans	702.24	250.36	461.86	10.0	
4(iii)	Other Financial Assets	531.01	870.05	531.01	870.0	
5	Asset held for Sale and Discontinued Operations		-		-	
6	Other Non Current Assets	49.92	46.73	49.92	46.7	
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	6,843.42	6,741.11	6,799.99	6,723.4	
(B)	CURRENT ASSETS:					
1	Financial Assets					
1(i)	Trade Receivables	2,688.79	3,969.04	2,689.89	3,970.1	
1(ii)	Cash and Cash Equivalent	254.01	265.54	254.16	265.6	
1(iii)	Loans		-			
2	Non Financial Assets (Inventories)	20,706.38	20,077.64	20,706.38	20,077.6	
3	Current Tax Assets (Net)		-		-	
4	Other Current Assets	1,692.14	1,806.49	1,757.70	1,876.6	
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	25,341.32	26,118.71	25,408.13	26,190.1	
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B)	32,184.74	32,859.83	32,208.12	32,913.6	
	EQUITY AND LIABILITIES				7	
(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)	6,167.79	5,343.16	6,141.01	5,316.4	
	(TOTAL OF A 1+2)	8,676.38	7,851.76	8,649.60	7,825.0	
(B)	NON CURRENT LIABILITIES					
1	Deferred Tax Liabilities	900.58	912.81	900.58	912.8	
2	Long Term Borrowing	4,064.98	5,062.37	4,065.78	5,063.1	
3	Other Long Term Liabilities	146.56	143.96	146.56	143.9	
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	5,112.12	6,119.14	5,112.92	6,119.9	
(C)	CURRENT LIABILITIES					
1	Current Financial Liabilities	Manager Services				
1(i)	Borrowings	7,007.36	8,462.53	7,007.36	8,462.5	
1(ii)	Trade Payables	10,473.99	9,525.51	10,522.48	9,604.39	
2	Other Current Liabiliites	726.65	710.79	727.51	711.6	
3	Short Term Provisions	156.45	158.30	156.45	158.3	
4	Current Tax Liabilities	31.79	31.79	31.79	31.7	
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	18,396.23	18,888.93	18,445.59	18,968.6	
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	32,184.74	32,859.83	32,208.12	32,913.62	

Place: Bhavnagar Date: 14/11/2022 By order of the Board of Director Rudra Global Infra Products Limited FRA PROD Sahil Gupta

Managing Director DIN: 02941599

BHAVNAGAR

# **ERUDRA GLOBAL INFRA PRODUCT**

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Web: www.rudratmx.com - CIN: L28112GJ2010PLC062324 A BSE Listed Entity STATEMENT OF CASH FLOW





	Standa	lone	Consolidated		
	Half Year ended	Year Ended	Half Year ended	Year Ended	
Particulars	30.09.2022	31.03.2022	30.09.2022	31.03.2022	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
A. Cash Flow from Operating Activities					
Profit before tax	812.39	831.41	812.36	830.55	
Adjustments for				-	
Depreciation and amortization expense	269.95	551.34	269.95	551.54	
Finance Cost	778.59	1,644.99	778.59	1,644.99	
Interest Income	(33.04)	(28.72)	(33.04)	(28.72)	
Provision for doubtful debts	- 1			-	
Operating profit before working capital changes	1,827.89	2,999.03	1,827.86	2,998.36	
Adjustments for					
Decrease /(Increase) in Trade and other receivables	1,730.45	2,444.27	1,735.10	2,446.47	
Decrease /(Increase) in Inventories	(628.74)	(2,901.79)	(628.74)	(2,901.79)	
(Decrease)/Increase in Trade and Other Payables	965.08	3,334.81	934.70	2,864.73	
Cash Generated from operations	3,894.69	5,876.32	3,868.92	5,407.77	
Tax Paid	-	T		-	
Net Cash From Operating Activites	3,894.69	5,876.32	3,868.92	5,407.77	
B. Cash Flow From Investing Activities					
Purchase of fixed Assets	(256.22)	(176.56)	(256.22)	(176.56)	
Proceeds from sale of fixed assets (net)	- 1	29.39	25.73	29.39	
Proceeds / repayment on non current loans	(451.89)	1.76	(451.86)	-	
Purchase of non current Investment		-		-	
Interest Received	33.04	28.72	33.04	28.72	
Net Cash from Investing Activities	(675.06)	(116.69)	(649.30)	(118.45)	
C. Cash flow From Financing Activities					
Proceeds of Long term Borrowings (Net)	(997.39)	(145.33)	(997.40)	(145.33)	
Proceeds/(Repayment) of Short term Borrowings (Net)	(1,455.18)	(3,954.85)	(1,455.17)	(3,484.69)	
Finance cost	(778.59)	(1,644.99)	(778.59)	(1,644.99)	
Net Cash used in Financing Activities	(3,231.15)	(5,745.17)	(3,231.15)	(5,275.01)	
Net Increase in Cash & Cash Equivalents	(11.53)	14.45	(11.53)	14.31	
Opening Balance of Cash & Cash Equivalents	265.54	251.09	265.69	251.38	
Closing Balance of Cash & Cash Equivalents	254.01	265.54	254.16	265.69	

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

Sahil Gupta Managing Director

DIN: 02941599

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Place: Bhavnagar Date: 14/11/2022



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, 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022 ("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.
- 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

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Plead Office: 1016-1018, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad - 380 015. Phone: 079 - 4897 1100, 4006 9039

Email: info@sdco.co.in - ca.sdco@gmail.com

Branches : Mumbai & Bhilwara

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.

Date: 14/11/2022

Place: Ahmedabad

For S D P M & Co.

**Chartered Accountants** 

**Sunil Dad** 

**Partner** 

M.No. 120702

UDIN: 22120702BDAGBX9234





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, 2022 and year to date results for the period from 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022 ("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.
- 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

Branches: Mumbai & Bhilwara

**Head Office**: 1016-1018, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad - 380 015. **Phone**: **079 - 4897 1100, 4006 9039** 

Email: info@sdco.co.in - ca.sdco@gmail.com

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.

Date: 14/11/2022

Place: Ahmedabad

For S D P M & Co.

**Chartered Accountants** 

**Sunil Dad** 

**Partner** 

M.No. 120702

UDIN: 22120702BDAGKP7783