Office : M.D. House, Plot No. 2715/A, Waghawadi Road, Bhavnagar-364 002 Gujarat, India. Phone : 8238041111 / 0278-2570133 - E-mail : info@rudratmx.com, info@mdgroup.in Web : www.rudratmx.com - CIN : L28112GJ2010PLC062324 A BSE Listed Entity (Formerly known as M.D. INDUCTO CAST LTD



# Date:- February 10, 2022

To,

# Listing Department,

Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai- 400 001.

# Security Id:-RUDRA

# Scrip Code:-539226

Subject	:-	Outcome of Board Meeting held today i.e. February 10, 2022.
Ref	:-	Regulation 30 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 today i.e. **February 10, 2022**; which commenced at 03:00 PM at its Registered Office, Considered, approved and took on record the un-audited standalone and consolidated financial Results of the Company for quarter and nine months ended on December 31, 2021 as per IND AS and Limited Review Reports thereon (enclosed herewith), Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Kindly take on your record and acknowledge the same.

Thank you. Yours faithfully, For, **RUDRA GLOBAL INFRA PRODUCTS LIMITED** 



Sahil Gupta Managing Director of DIN:- 02941599

## Encl.:-

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

**ERUDRA GLOBAL INFRA PRODUCTS LTD.** 

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

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#### UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

SR.NO.	PARTICULARS	Q	JARTERS END	D	NINE MON	RS. IN LACS	
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						1.126
T.	Revenue from Operations (Net of Taxes)	9,344.54	9,144.24	6,980.64	24,315.73	15,536.06	23,781.00
11	Other Business Income	8.49	0.13	91.36	24.87	427.57	281.42
111	Total Income (I + II)	9,353.03	9,144.37	7,072.00	24,340.60	15,963.63	24,062.48
IV	EXPENSES						
(a)	Cost of materials consumed	8,936.12	7,388.29	7,425.95	23,668.21	16,819.72	22,082.0
(b)	Purchase of Stock in Trade	-	-	830.06	-	1,092.45	14.0
(c)	Changes of Inventories of Finished Goods, W-in-P,	(532.39)	756.73	(1,537.96)	(2,185.53)	(481.75)	1,457.1
(d)	Employees Cost	84.40	74.02	77.84	213.76	255.21	403.5
(e)	Finance Cost	415.61	427.68	441.21	1,268.42	1,318.95	1,819.5
(f)	Depreciation and Amortisation Expenses	138.41	134.70	142.06	414.95	429.93	576.6
(g)	Other Expenses. (Please show separately						
	- Fair Value of Current Investment		-	-	-		
	- Share Registration Expense	-				-	
	- Other Expenses	171.37	120.40	147.08	342.36	517.54	537.7
	TOTAL EXPENSES (IV (a to g)	9,213.52	8,901.82	7,526.24	23,722.17	19,952.04	26,890.7
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	139.51	242.55	(454.24)	618.42	(3,988.41)	(2,828.2
VI	Exceptional Items. & Extraordinary Item	-	-	-		-	205.0
(A)	Profit/ (Loss) Before Tax. (V-VI)	139.51	242.55	(454.24)	618.42	(3,988.41)	(3,033.3
VIII	TAX EXPENSES						
(a)	Current Tax	(74.71)	35.26	-	-	-	7.
(b)	Deferred Tax	(14.61)	(3.10)	43.22	-10.96	50.97	7.1
	Total Tax Expenses	(89.32)	32.16	43.22	(10.96)	50.97	7.1
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	228.83	210.38	(497.46)	629.39	(4,039.37)	(3,040.4
Х	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-		-	-	5.6
	Income tax relating to items that will not be reclassified to profit and loss account	÷.		-	-	-	(1.4
XI	Total Comprehensive Income (IX+X)	228.83	210.38	(497.46)	629.39	(4,039.37)	(3,036.2
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	2,508.6
XIII	Other Equity Capital (Reserve & Surplus)						4,493.7
	Earning Per Share (In Rupees) from Continuing Operations						
XIV	(Not Annualized)						
(i)	Basic	0.91	0.84	(1.98)	2.50	(16.11)	(12.1
(ii)	Diluted	0.91	0.84	(1.98)	2.50	(16.11)	(12.1
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	228.83	210.38	(497.46)	629.39	(4,039.37)	(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.

1

The above Financial Results have been reviewed by the Audit Committee in its meeting held on 10th February, 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.

2

The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2021 and have issued an unmodified review report.

Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current 4 period's classification/group's disclosure.

DATE: 10/02/2022 PLACE: Ahmedabad By order of the Board of Directors of Rudra Global Infra Products Limited Sahil Gupta Managing Director BHAVNAGAR DIN: 02941599

\*

# **ERUDRA GLOBAL INFRA PRODUCTS LTD.**

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

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UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

SR.NO.	PARTICULARS	QU	ARTERS ENDED	)	NINE MON	F.Y. ENDED	
		31/12/2021 30/09/2021 31/12/2020			31/12/2021 31/12/2020		31/03/2021
		UNAUDITED	UNAUDITED		UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
1	Revenue from Operations (Net of Taxes)	9,344.54	9,144.24	6,980.64	24,315.73	15,536.06	23,781.0
11	Other Business Income	8.49	0.13	91.36	24.87	427.57	281.4
111	Total Income (I + II)	9,353.03	9,144.37	7,072.01	24,340.60	15,963.63	24,062.4
IV	EXPENSES						
(a)	Cost of materials consumed	8,936.12	7,388.29	7,425.95	23,668.21	16,819.72	22,085.0
(b)	Purchase of Stock in Trade	-	-	830.06		1,092.45	14.0
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(532.39)	756.73	(1,537.96)	(2,185.53)	(481.75)	1,457.1
(d)	Employees Cost	84.40	74.02	77.84	213.76	255.21	404.4
(e)	Finance Cost	415.61	427.68	441.21	1,268.42	1,318.97	1,819.5
(f)	Depreciation and Amortisation Expenses	138.54	134.66	142.06	415.10	429.93	576.9
(g)	Other Expenses. (Please show separately						
	- Fair Value of Current Investment						-
	- Share Registration Expense						
	- Other Expenses	171.48	120.43	147.09	342.52	518.83	546.9
	TOTAL EXPENSES (IV (a to g)	9,213.76	8,901.81	7,526.26	23,722.48	19,953.35	26,904.1
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	139.27	242.56	(454.25)	618.12	(3,989.72)	(2,841.6
VI	Exceptional Items. & Extraordinary Item						202.1
(A)	Profit/ (Loss) Before Tax. (V-VI)	139.27	242.56	(454.25)	618.12	(3,989.72)	(3,043.8
VIII	TAX EXPENSES						
(a)	Current Tax	(74.70)	35.26	-		-	-
(b)	Deferred Tax	(14.14)		43.22	-10.46	50.97	7.0
(~/	Total Tax Expenses	(88.84)		43.22	(10.46)	50.97	7.0
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	228.11	210.37	(497.47)	628.59	(4,040.68)	(3,050.8
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-		-		-	5.6
	Income tax relating to items that will not be reclassified to profit and loss account					-	(1.4
XI	Total Comprehensive Income (IX+X)	228.11	210.37	(497.47)	628.59	(4,040.68)	(3,046.7
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	2,508.6
		2,500.00	2,508.00	2,508.00	2,308.00	2,508.00	
XIII	Other Equity Capital (Reserve & Surplus)						4,467.8
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.91	0.84	(1.98)	2.50	(16.12)	(12.1
(ii)	Diluted	0.91	0.84	(1.98)	2.50	(16.12)	(12.1
XV	Income from Discontinuing Operations		•				
XVI	Profit /(Loss) from Discontinuing Operations	-	-		-		3
No. etc.	Profit/(loss) for the period After Adjustment of discontinuing Operations						
XVII	with Current Operations	228.11	210.37	(497.47)	628.59	(4,040.68)	(3,046.7







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

- We have reviewed the accompanying statement of unaudited financial results of Rudra Global Infra Products Limited ("the Company") for the quarter and nine months ended on 31st December, 2021 and year to date results for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> December 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.
- 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



Head Office : 1016, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad-380 015 Phone : 079 - 4897 1100, 3510 0300 Email : info@sdpmco.com - Website : www.sdpmco.com 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 : 10/02/2022 Place : Ahmedabad

1

For S D P M & Co. **Chartered Accountants** RN-126741W HMEDABAD **Sunil Dad** Partner M.No. 120702

UDIN: 22120702ABFXRR9683



# SDPM & Co. Chartered Accountants

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**

- 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 31st December, 2021 and year to date results for the period from 1<sup>st</sup> April 2021 to 31<sup>st</sup> December 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.
- 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



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5. The statement includes the result of a subsidiary, Rudra Aerospace and Defence Private Limited.

Date : 10/02/2022 Place : Ahmedabad For S D P M & Co. Chartered Accountants



Sunil Dad Partner M.No. 120702 UDIN : 22120702ABFYCF3937