

Date:-February 13, 2023

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 ended December 31, 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. **February 13, 2023**; 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 ended on December 31, 2022.
- b) Considered, reviewed and took on record the Limited Review Report issued by Auditor for quarter ended on December 31, 2022.

The meeting commenced at 4.00 p.m and concluded at 5.00 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.



UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

AMOUNT RS. IN LACS

SR. NO	PARTICULARS	QUARTERS ENDED			NINE MONTH ENDED		FY ENDED
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOMES						
I	Revenue from Operations (Net of Taxes)	11,426.64	10,340.90	9,344.54	31,419.91	24,315.73	35,063.73
II	Other Business Income	22.05	59.45	8.49	197.20	24.87	32.28
III	Total Income (I + II)	11,448.69	10,400.35	9,353.03	31,617.11	24,340.60	35,096.01
IV	EXPENSES						
(a)	Cost of materials consumed	10,074.85	11,110.12	8,936.12	31,520.47	23,668.21	32,544.59
(b)	Purchase of Stock in Trade	-	-	-	-	-	8.60
(c)	Changes of Inventories of Finished Goods, W-in-P	474.80	(1,646.90)	(532.39)	(3,057.03)	(2,185.53)	(1,453.98)
(d)	Employees Cost	74.55	71.31	84.40	218.66	213.76	326.06
(e)	Finance Cost	334.20	343.44	415.61	1,112.79	1,268.42	1,644.99
(f)	Depreciation and Amortisation Expenses	139.80	137.26	138.41	409.75	414.95	551.34
(g)	Other Expenses. (Please show separately)						
	- Fair Value of Current Investment	-	-	-	-	-	-
	- Share Registration Expense	-	-	-	-	-	-
	- Other Expenses	211.33	203.50	171.37	654.50	342.36	650.00
	TOTAL EXPENSES (IV (a to g))	11,309.54	10,218.73	9,213.52	30,859.15	23,722.17	34,271.61
V	Profit before Exceptional Items and Tax (III-IV)	139.15	181.62	139.51	757.97	618.42	824.39
VI	Exceptional Items. & Extraordinary Item	(4.41)	(193.57)	-	(197.98)	-	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	143.56	375.19	139.51	955.95	618.42	824.39
VIII	TAX EXPENSES						
(a)	Current Tax	-	(68.20)	(74.71)	-	-	31.79
(b)	Deferred Tax	0.34	3.02	(14.61)	(11.90)	(10.96)	(51.59)
	Total Tax Expenses	0.34	(65.19)	(89.32)	(11.90)	(10.96)	(19.80)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	143.22	440.38	228.83	967.85	629.39	844.19
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	7.01
XI	Total Comprehensive Income (IX+X)	143.22	440.38	228.83	967.85	629.39	849.38
XII	Paid up Equity Share Capital (INR 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)						5,343.16
XIV	Earnings Per Share from Continuing Operations						
(i)	Basic	0.57	1.76	0.91	3.85	2.50	3.39
(ii)	Diluted	0.57	1.76	0.91	3.85	2.50	3.39
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-	-
XV II	Profit for the period After Adjustment of discontinuing Operations with Current Operations	143.22	440.38	228.83	967.85	629.39	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 13th February, 2023 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 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.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2022 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.

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



Sahil Gupta
Managing Director
DIN: 02941599

DATE: 13/02/2023
PLACE: Bhavnagar



UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022

AMOUNT RS. IN LACS

SR. NO	PARTICULARS	QUARTERS ENDED			NINE MONTH ENDED		FY ENDED
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOMES						
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III	Total Income (I + II)	11,448.69	10,400.35	9,353.03	31,617.11	24,340.60	35,096.01
	EXPENSES						
(a)	Cost of materials consumed	10,074.85	11,110.12	8,936.12	31,520.47	23,668.21	32,544.59
(b)	Purchase of Stock in Trade	-	-	-	-	-	8.60
(c)	Changes of Inventories of Finished Goods, W-in-P	474.80	(1,646.90)	(532.39)	(3,057.03)	(2,185.53)	(1,453.98)
(d)	Employees Cost	74.55	71.31	84.40	218.66	213.76	326.06
(e)	Finance Cost	334.20	343.44	415.61	1,112.79	1,268.42	1,644.99
(f)	Depreciation and Amortisation Expenses	139.80	137.26	138.54	409.75	414.10	551.34
(g)	Other Expenses. (Please show separately)						
	- Fair Value of Current Investment	-	-	-	-	-	-
	- Share Registration Expense	-	-	-	-	-	-
	- Other Expenses	211.33	203.53	171.48	654.53	342.52	650.00
	TOTAL EXPENSES (IV (a to g))	11,309.54	10,218.76	9,213.76	30,859.18	23,722.48	34,272.47
V	Profit before Exceptional Items and Tax (III-IV)	139.15	181.62	139.27	757.94	618.12	823.54
VI	Exceptional Items. & Extraordinary Item	(4.41)	(193.57)	-	(197.98)	-	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	143.56	375.16	139.27	955.92	618.12	823.54
	TAX EXPENSES						
(a)	Current Tax	-	(68.20)	(74.70)	-	-	31.79
(b)	Deferred Tax	0.34	3.02	(14.14)	(11.90)	(10.46)	(51.59)
	Total Tax Expenses	0.34	(65.19)	(89.84)	(11.90)	(10.46)	(19.80)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	143.22	440.35	228.11	967.82	628.59	843.34
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	7.01
XI	Total Comprehensive Income (IX+X)	143.22	440.35	228.11	967.82	628.59	848.53
XII	Paid up Equity Share Capital (INR 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)						5,316.41
XIV	Earnings Per Share from Continuing Operations						
(i)	Basic	0.57	1.76	0.91	3.85	2.50	3.38
(ii)	Diluted	0.57	1.76	0.91	3.85	2.50	3.38
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-	-
XV II	Profit for the period After Adjustment of discontinuing Operations with Current Operations	143.22	440.35	228.11	967.82	628.59	848.53

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 13th February, 2023 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 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.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2022 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.

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

DATE: 13/02/2023

PLACE: Bhavnagar

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 nine months ended on 31st December, 2022** and year to date results for the period from 1st April 2022 to 31st December 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 accounting standards & other accounting principles generally accepted in India, has not

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

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 : 13/02/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad
Partner

M.No. 120702

UDIN : 23120702BGWOMF8185



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 31st December, 2022** and year to date results for the period from 1st April 2022 to 31st December 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 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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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

(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 : 13/02/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No. 120702

UDIN : 23120702BGWOMG3917