

November 14, 2022

To,
The Department of Corporate Services; **BSE Limited**Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Script Code – 538119

Respected Sir/Madam,

Sub: Financial Result with regard to Regulation – 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (Listing Regulations) for Second Quarter and Half Year ended on 30th September, 2022

Pursuant to Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015 (as amended thereof), this is to inform you that the Board of Directors of the company at their meeting held on today i.e. 14<sup>th</sup> November, 2022 at 03:00 PM and concluded at 05:00 PM, have inter alia considered and approved the Un-audited Standalone and consolidated Financial Results for the Second Quarter and Half Year ended on 30<sup>th</sup> September, 2022. A Copy of such results is enclosed for your reference and record.

A copy of the Limited Review report issued by M/s. Pradeep K. Singhi & Associates, Statutory Auditors of the Company on the aforesaid financial results is also enclosed for your reference and record.

Kindly take the same on your record and acknowledge the receipt.

Thanking you,

Yours Faithfully,

For, R & B Denims Limited

Rajkumar Borana (Managing Director) DIN: 01091166

R&B Denims Ltd

# Pradeep K. Singhi & Associates

**CHARTERED ACCOUNTANTS** 

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors R & B Denims Limited

We have reviewed the accompanying statement of unaudited standalone financial results of R & B Denims Limited (the "Company") for the quarter for the quarter and six months ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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For, Pradeep K. Singhi & Associates Chartered Accountants

ICAI FRN: 126027W

PRADEEP KUMAR SINGHI Digitally signed by PRADEEP KUMAR SINCHI DNI ONE-PRADEEP KUMAR SINSHI, 5-IN, 31-Gigarin, on-Personal, serial Number >7740145aa7402-314445a a4935-050409: 7542-81300274766051d-66945-0557

(CA Pradeep Kumar Singhi) Partner M. No. 024612

UDIN: 22024612BDBMJV2640

Place: Surat Date: 14/11/2022



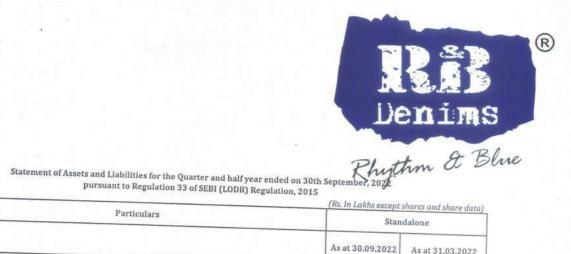
Un-Audited Standalone Financial Results for the Second Quarter and Half Year Ended 30th September, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

		(Rs. In Lakhs, except share & per share date Standalone							
Sr.		Thre	e months end	ed	Six month	the anded V			
No.		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Year ended		
-	- Marite Maria	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2022 Audited		
1	Revenue from Operations				ondunca	Onaudited	Audited		
	a) Sales	6,130.13	9003.06	6,469.06	15 122 10	44 00 1 20			
	b) Other operating Income	120.13	71.02	0,405.00	15,133.19 191.15	11,054.67	29,377.2		
	Total Revenue from operations	6,250.26	9,074.08	6,469.06	15,324.34	98.26	246.2		
2	Other Income	37.23	42.05	41.56		11,152.93	29,623.5		
3	Total income (1+2)	6,287,49			79.28	66.49	109.3		
4	Expenses	0,207,49	9,116.13	6,510.62	15,403.62	11,219.42	29,732.8		
	a) Cost of Materials consumed	6.176.47							
	b) Purchase of stock-in-trade	6,476.65	8,060.83	5,170.18	14,537.48	9,716.76	23,314.9		
	c) Changes in inventories of finished goods, work-in-	(1.552.00)	*****	-		-	477.6		
	progress and stock-in-trade	(1,562.89)	(471.29)	(111.28)	(2,034.18)	(1,025.02)	(122.58		
	d) Employee benefits expense	278.45	200.00						
	e) Finance Costs	84.79	289.87 96.62	249.63	568.32	486.83	1,163.9		
	f) Depreciation and amortisation expense	114.86		78.63	181.41	145.33	419.4		
	g) Other Expenses	260.06	117.81	95.69	232.67	180.80	470.0		
	Total Expenses	5,651.93	340.44	340.30	600.50	605.64	1,346.5		
5	Profit/loss before tax (3-4)		8,434.28	5,823.15	14,086.21	10,110.34	27,069.98		
6	Exceptional Items	635.56	681.85	687.47	1,317.41	1,109.08	2,662.88		
7			225.49		225.49	_	143.04		
-	Profit/loss before tax from continuing operations (5- Tax Expense	635.56	907.34	687.47	1,542.90	1,109.08	2,805.92		
	a) Current Tax								
	b) Deferred Tax	(144.96)	(147.91)	(66.71)	(292.87)	(160.32)	(478.16		
	c) Short/Excess Tax Provision of the earlier year	(16.87)	(75.22)	(98.47)	(92.09)	(105.03)	(211.29)		
9	Not are Co. II	(0,87)		-	(0.87)	- 12001007	(4.96)		
9	Net profit/loss for the period (7-8)	472.87	684.21	522.29	1,157.08	843.74	2,111.51		
10	Other Comprehensive Income			•	2/20/100	013.71	2,111.31		
	Items that will not be reclassified to profit or loss			-					
-	Defined Benefit plan actuarial gains/(losses)	1.53	5.96	1.94	7.10				
	Fair value of euity instument through other	4,100	3.30	1.94	7.49	7.17	7.46		
	comprehensive income			-					
	Income Tax relating to items that will not be								
	reclassified to profit or loss								
	Defined Benefit plan actuarial gains/(losses)	0.39	1.50	0.48	4.00				
	Fair value of euity instument through other	2.0.2	1.50	.0.40	1.89	1.80	1,88		
	comprehensive income								
	Items that will be reclassified to profit or loss								
	Income Tax relating to items that will be reclassified to								
	profit or loss					7.4			
,	Total other Comprehensive Income for the year, net	1.15	4.46	1.46	F / 1				
1 7	Total Comprehensive Income for the year	474.01			5.61	5.37	5.58		
12 1	Paid-up Equity Share Capital	1399.47	688.67	523.75	1,162.69	849.10	2,117.09		
	(Face Value of Rs 2/- per share)	1399,47	1399,47	1399.47	1399.47	1399.47	1399.47		
3 1	Carnings per equity share								
1	a) Basic	10.17							
	b) Diluted	0.68	0.98	0.75	1.65	1.21	3.02		
-	tende (Control Control	0.68	0.98	0.75	1.65	121	3.02		

Place: Surat Date: 14/11/2022 For, R & B DENIMS LIMITED

Managing Director) DIN: 01091166

### R&B Denims Ltd



No.	Particulars	(Rs. In Lakhs except shares and share d		
		As at 30.09.2022	As at 31.03.20	
A	ASSETS		C-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
		(Unaudited)	(Audited)	
1	Non - Current Assets			
-	(a) Properties, Plant and Equipment			
-	(b) Capital Work In Progress	3,085.69	3,42	
	(c) Investment property (d) Other Intangible Assets	413.55	1	
	(e) Right of use assets			
	(f) Financial Assets			
_	(i) Investment			
	(ii) Trade Receivables	1,631.20	1,870	
	(lii) Loans	20.92	22	
-	(iv) Other Financial Assets			
-	(g) Deferred Tax Assets			
+	(h) Other Non - Current Assets	47.04		
	Total Non Current Assets	5 219 60	80	
	Current Assets	5,218.60	5,415	
	(a) Inventories			
+	(b) Financial Assets	3,788.27	1,189	
+	(i) Investments			
+	(ii) Trade Receivables	3,219.78	4.440	
+	( iii ) Cash and cash Equivalents ( iv ) Loans and Advances	814.97	6,169	
	(v) Other Financial Assets	-	1,289	
	(c) Other Current Assets			
1	Total Current Assets	1,243.11	1,284	
1	Total Assets	9,066.12	9,932.	
I	Equity and Liabilities	14,284.73	15,347.	
	Equity			
1	a ) Equity Share Capital			
10	b) Other Equity	1,399.47	1,399.	
	C) Non Controlling Interest	6,192.25	5,029.	
T	otal Equity		-	
	labilities	7,591.72	6,429.	
N	on Current Liabilities			
10	a ) Financial Liabilities			
-	(i) Borrowings			
-	(ii) Trade Payables	1,664.23	2,067.	
+	(1) Total Outstanding dues of Micro and Small Enterprises; and			
-	( 2 ) Total Outstanding dues of Creditors other than Micro and Small Enterprises ( iii ) Other Financial Liabilities	177.94	0.0	
[1]	b) Provisions	177,54	99.2	
	c) Deferred Tax Liabilities ( Net )	11.07	13.6	
100	1) Other Non Current Liabilities	164.03	71.9	
	Total Non Current Liabilities			
_	rrent Liabilities	2,017.26	2,252.2	
	) Financial Liabilities			
	(i) Borrowings			
1	(ii) Trade Payables	352.74	2,992.8	
+	(1) Total Outstanding dues of Micro and Small Enterprises; and			
+	(2) Total Outstanding dues of Creditors other than Migro and Small Face to	2.070	-	
100	(m / Other Phancial Liabilities	2,853.98	1,992.1	
	) Other Current Liabilities	931.56	672.9	
	) Provisions	199.86 337.60	463.41	
To	Fotal Current Liabilitites tal Liabilities	4,675.75	6,666.56	
	tal Equity and Liabilities	6,693.01	8,918.76	
110				

Place: Surat Date: 14/11/2022 R&B Denims 4 td

kumar Borana (Managing Director)

r, R & B DENIMS LIMITED

Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat - 394 315, Gujarat, India.

Tel + 91 96012 81648 Website: www.rnbdenims.com E mail:-info@rnbdenims.com CIN: L17120GJ2010PLC062949



Standalone Cashflow statement for the Six months ended 30th September, 2022

(Rs. In Lakhs)

		Stand				
	Particulars	Six Months Ended				
		30.09.2022	30.09.2021			
_		(Unaudited)	(Unaudited)			
A	CASH FLOW FROM OPERATING ACTIVITIES					
	Profit before tax	1,542.90	1,109.08			
	Adjustment For:					
	Depreciation	232.67	180.80			
	(Profit) on sale of Fixed Assets	(225,49)	(*)			
	Sub-lease income	(0.15)	(0.15)			
	Interest Income	(18.50)	(10.70)			
	Share of profit from partnership firm/Minority Interest	(39.52)	(55.64)			
- 1	Interest Expense	165.76	137.86			
	Operating Profit before Working Capital Changes	1,657.67	1,361.25			
- 1	Adjustment For:	35,465,106,10				
	(Increase)/decrease in trade receivables	2,951.14	(1,658.00)			
	(Increase)/decrease in inventories	(2,598.67)	(1,287.74)			
	(Increase)/decrease in other current assets	41.21	(355.95)			
	(Increase)/decrease in other non-current assets	13.51	386.05			
	Increase/(decrease) in trade payables	940.54	1.873.80			
- 1	Increase/(decrease) in other current financial liabilities	258.57	221.64			
	Increase/(decrease) in other current liabilities	(263.62)	42.08			
	Increase/(decrease) in non-current provisions	4.88	2.91			
	Increase/(decrease) in non-current liabilities	7.00	(478.90)			
	Increase/(decrease) in current provisions	(24.08)	(547.57)			
	Cash Generated From Operations before taxes	2,981.16				
	Income taxes paid		(440.43)			
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(479.03)				
		2,502.14	(440.43)			
В	CASH FLOW FROM INVESTING ACTIVITIES:					
	Purchase of Fixed Assets	(2.14)	(2,213.12)			
	Adjustment/Sale of Fixed Assets	334.90	*			
	(Investment)/Drawings from partnership firm		(156.89)			
- 1	Increase/(decrease) in Capital work-in-progress	(398.17)	1,313.35			
	Increase/(decrease) in Investment	239.48	S-5474.004.00			
	Profit from partnership firm	39.52	55.64			
	Sub - lease income	0.15	0.15			
- 1	Interest Received	18.50	10.70			
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	232.23	(990.17)			
		200100	(220,17)			
C	CASH FLOW FROM FINANCING ACTIVITIES:					
	Increase/(decrease) in short term borrowings	(2,640.11)	1,546.83			
	Increase/(decrease) in long term borrowings	(403.14)	84.35			
	Interest Paid	(165.76)	(137.85)			
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(3,209.01)	1,493.33			
	Net Increase in Cash & Cash equivalents [A+B+C]	(474.63)	62.73			
D	Cash and Cash equivalents at the beginning of the year (D)	1,289.60	348.25			
E	Cash and Cash equivalents at the end of the year (E)	814.97	410.98			

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Place: Surat

Date: 14/11/2022

R&B Denims Ltd

Rajkumar Borana

dr, R & B DENIMS LIMITED

(Managing Director) DIN: 01091166

Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat - 394 315, Gujarat. India.

Tel + 91 96012 81648 Website : www.rnbdenims.com E mail :- info@rnbdenims.com CIN : L17120GJ2010PLC062949



STANDALONE SEGMENT INFOR				n. common I	Rs. in Lakh		
	30,09,2022	Quarter Ended 30.06.2022		Half Year Ended		Year	
	-		30.09.2021	30.09.2022	30.09.2021	31.03.2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
A. Segment revenue :			-				
Revenue from operations							
DENIM	6,250.26	9,074.08	6,469.06	15,324.34	11.152.93	29,623.5	
SOLAR ENERGY	25.28	32.55	15.20	57.83	39.29	92.7	
WIND ENERGY	140.72	146.34	16.57	287.06	16.57	267.3	
Total	6,416.25	9,252.97	6,500.83	15,669,22	11,208.79	29,983.6	
Less: Inter-segment revenue	165.99	178.89	31.77	344.88	55.87	360.1	
Revenue from operations	6,250.26	9,074.08	6,469.06	15,324,34	11,152,92	29,623.53	
B. Segment results before exceptional items:				***************************************			
DENIM	630.27	676.47	752.71	1,306.74	1,224.74	2022	
SOLAR ENERGY	4 14.74	22.10	5.72	36.84	22.00	2,912.4	
WIND ENERGY	75.34	79,90	7.67	155.24	7.67	52.5 117.3	
Total segment results	720.35	778.47	766.10	1,498,82	1,254,41	3,082,3	
C Segment results after exceptional items:		1.000	700110	1,170,02	1,634.41	3,002,3	
DENIM	630.27	901.96	752.71	1,532.23	1,224.74	3,055.53	
SOLAR ENERGY	14.74	22.10	5.72	36.84	22.00	52.51	
WIND ENERGY	75.34	79.90	7.67	155.24	7.67	117.3	
Total segment results	720.35	1,003.96	766.10	1,724,31	1,254,41	3,225.39	
Finance costs	-84.79	-96.62	-78.63	-181.41	-145.33	419.4	
Other unallocable income / (expense), net (includes exceptional items)	\$ 555,000 p. 1	3	2		***************************************	-419.4	
Profit/(loss) before tax	635,56	0.08.04	700.10				
D. Segment assets:	035,56	907.34	687.47	1,542.90	1,109.08	2,805.92	
DENIM	12,370,47	12 411 40	47 700 00		02/20/20/20	* NWW.	
SOLAR ENERGY	342.53	13,411.49 352.78	13,333.02	12,370,47	13,333.02	13,227.63	
WIND ENERGY	1,571.72	1,625.15	384.31	342.53	384.31	363.0	
Total segment assets	14,284.73	15,389.42	1,789.96	1,571.72	1,789.96	1,757.13	
Unallocated corporate assets	14,404.75	15,309.42	15,507.29	14,284.73	15,507.29	15,347.78	
Total assets	14,284,73	15,389,42	15 505 00	44.004.00		4	
E. Segment liabilities:	14,204.73	15,309.42	15,507.29	14,284.73	15,507,29	15,347.78	
DENIM	5,257.06	6,769.47	8,675.23	PARTA		22/2020/1720	
SOLAR ENERGY	226.17	235.76		5,257.06	8,675.23	7,352.83	
WIND ENERGY	1,209.78	1,266.49	333.27 1,337.75	226.17	333.27	242.73	
Total segment liabilities	6,693.01	8,271.72	10,346.25	1,209.78	1,337.75	1,323.19	
Unallocated corporate liabilities	0,093.01	0,6/1./2	10,546.25	6,693.01	10,346.25	8,918,75	
Total liabilities	6,693.01	8,271,72	10.346.25	6,693.01	10,346,25	8,918.75	

Place: Surat Date: 14/11/2022



For, & B DENIMS LIMITED

Authornar Borana

Managing Director)

DIN: 01091166

## Pradeep K. Singhi & Associates

**CHARTERED ACCOUNTANTS** 

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors R & B Denims Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of R & B Denims Limited (the "Holding Company") and its Subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six months ended September 30, 2022 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of Holding's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures In accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the RB Industries, a Partnership Firm subsidiary.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SURAT \*SURAT \*SU

For, Pradeep K. Singhi & Associates Chartered Accountants ICAI FRN: 126027W

> PRADEEP KUMAR SINGHI

Digitally signed by PRADEEP KUMAR SINGHI DN: cm=PRADEEP KUMAR SINGHI, c=10, st=Gujarat, o=Personal, senalNumber=774b1c5ax/e20231444 9a9d695c65ad6c753c2613d2747bb60 51dt8rdbb4057 Date: 2022 11.14 16:09:09 +05:30

(CA Pradeep Kumar Singhi) Partner M. No. 024612

UDIN: 22024612BDBMV06360



Un-Audited Consolidated Financial Results for the Second Quarter and Half Year Ended 30th September, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

		(Rs. In Lakhs, except share & per share dat Consolidated							
	1	Thre	e months end	ed	Six mont	hs ended	Year ended		
Sr.		30.09.2022	30.06.2022	30.09.2021	30.09.2022		31.03.2022		
No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Revenue from Operations								
	a) Sales	2,790.34	11,566.97	6,462.03	14,357.31	10,865.62	28,440,49		
	b) Other operating Income	220.58	133.61	42.24	354.19	255.10	882.4		
	Total Revenue from operations	3,010.92	11,700.58	6,504.27	14,711.50	11,120.72	29,322.93		
2	Other Income	19.53	24.47	39.89	44.00	40.46	118.39		
3	Total income (1+2)	3,030.45	11,725.05	6,544.16	14,755.50	11,161.18	29,441.3		
4	Expenses			0,011110	14,700,00	11,101,10	47,441.3		
	a) Cost of Materials consumed	1,872.47	11,192.73	4,620.05	13,065.20	8,529.71	20 550 05		
	b) Purchase of stock-in-trade	4,077 64.17	11,136,73	4,020,03	13,063.20	0,329.71	20,669.05		
	c) Changes in inventories of finished goods, work-in-	(685.58)	(1,443.86)	(98.71)	(2,129.44)	(993.11)	(163.86		
	progress and stock-in-trade	11.800000000000	8.22.33377724	3,2 3,5 3,5 3,5	Coleman	(230.11)	(205.00		
	d) Employee benefits expense	367.60	388,37	340.03	755.97	665,55	1,557.50		
	e) Finance Costs	144.72	146.95	118.52	291.67	226.75	569.26		
	f) Depreciation and amortisation expense	281.93	273.91	157.28	555.84	303.98	975.55		
-	g) Other Expenses	293.13	433.32	684.77	726.45	1,222.39	2,553.0		
	Total Expenses	2,274.28	10,991.42	5,821.94	13,265.70	9,955.27	26,638.20		
5	Profit/loss before tax (3-4)	756.17	733.63	722.22	1,489.80	1,205.91	2,803.17		
6	Exceptional Items	0.00	225.49		225.49	2,2007.2	143.04		
7	Profit/loss before tax from continuing operations (5-6)	756.17	959.12	722,22	1,715.29	1 205 01			
8	Tax Expense	750117	737.14	1.66,66	1,713.29	1,205.91	2,946.1		
0	a) Current Tax	(196.96)	(185.18)	(00.70)	(202.4.4)	(004 40)			
	b) Deferred Tax	(16.66)	(75.03)	(80.29)	(382.14)	(221.47)	(557.99		
	c) Short/Excess Tax Provision of the earlier year	(0.87)	[7-5.03]	[90,20]	(91.69)	(104.63)	(210.49		
9	Net profit/loss for the period (7-8)	541.69	698.91	543,67			(13.10		
10	Other Comprehensive Income	341.09	090.91	545,07	1,240.60	879.81	2,164.58		
10	Items that will not be reclassified to profit or loss								
	Defined Benefit plan actuarial gains/(losses)	2.30	6.76	2.57	0.06	0.70	0.04		
	Fair value of euity instument through other	(1.14)	2.72	4.07	9.06	8.73	8.94		
	comprehensive income	(1111)	617.6		1.50		1.10		
	Income Tax relating to items that will not be								
	reclassified to profit or loss								
	Defined Benefit plan actuarial gains/(losses)	0.65	1.78	0.71	2.43	2.35	2.40		
	Fair value of euity instument through other	(0.40)	0.95	•	0.55		0.38		
	comprehensive income				5,500		2170000		
_	Items that will be reclassified to profit or loss								
	Income Tax relating to items that will be reclassified to profit or loss								
	Total other Comprehensive Income for the year, net	0.90	6.75	1.86	7.65	6.38	7.26		
11	Total Comprehensive Income for the year	542.59	705.66	545.53	1,248.25	886.19	2.171.84		
12	Paid-up Equity Share Capital	1,399.47	1399.47	1,399.47	1,399.47	1,399.47	1399.4		
	(Face Value of Rs 2/- per share)								
13	Earnings per equity share								
	a) Basic	0.77	1.00	0.78	1.77	1.26	3.09		
	b) Diluted	0.77	1.00	0.78	1.77	1.26	3.09		

Place: Surat Date: 14/11/2022



(Managing Director) DIN: 01091166

B DENIMS LIMITED



Statement of Assets and Liabilities for the Second Quarter and half year ended on 30th September, 2022				
Particulars				
Particulars				eni:
Particulars				
Particulars			$\mathcal{D}I$	4 9
Particulars		Statement of Assets and Liabilities for the Second Owner, and I am I a	Khy	um a
Particulars   Consolidates		Dursuant to Regulation 22 of SERM (ODD) 2	ed on 30th September.	2022
Consolidate   Asa tare				NOTES OF THE STATE
As at 30,09,2022 31,03,2022 31,03,2022 4 A ASSETS (Unaudited) (Audited)    I. Non-Current Assets (I) Properties, Plant and Equipment (I) Capital Work in Progress (I) Capital Work in Progress (I) (I) Capital More than Stept (I) (I) Capital More than Stept (I) (I) Capital More than Stept (I) (I) Trade Receivables (I) (I) Investment property (I) Investment (	Sr.		100	
ASSETS	NO.	Tarticulars	Conso	lidated
ASSETS				
Non-Current Assets	Α .	ACCETTE		
(a) Properties, Plant and Equipment   5.580.17   6.097.54			(	(Addited)
(b) Capital Work in Progress   5,566.17   6,097.34   515.37	1	(a) Properties Plant and Equipment		
(b) Investment property		(b) Capital Work In Progress		6,097.54
Color		(b) Investment property		
(i) Investment				
(i) Investment (ii) Lanas (20.92 22.68 (iii) Lanas (20.92 22.68 (iii) Lanas (20.92 22.68 (iv) Other Financial Assets (20.00 F Financial Assets (20.00 Financial	-			
(ii) Trade Receivables (20,92 22,62) (iii) Loans (20,92 22,62) (iii) Obrer Financial Assets (20,92 22,62) (iii) Obrer Financial Assets (5,1 4,82) (ij) Obrer Financial Assets (14,13) 142,72 Total Non Current Assets (14,13) 142,73 Total Non Current Assets (29,39,6 6,444,35) (i) Investments (2,10) Financial Assets (4,492,39 2,911,52) (ii) Investments (10,10) Financial Assets (11) Trade Receivables (11) Trade Receivables (11) Trade Receivables (12,10) Financial Assets (13,10) Financial Assets (14,10) Financial Assets (14,10) Financial Assets (15,10) Financial Assets (16,10) Financial Libilities (16,10) Financial Libilities (16,10) Financial Libilities (17,10) Financial Libilities (18,10) Financial Libilities (19,10) Financia				
(ii) Other Financial Assets (i) Deferred Tax Assets (i) Deferred Tax Assets (i) Deferred Tax Assets (ii) Other Financial Assets (iii) Other Financial Assets (a) Inventories (a) Inventories (a) Inventories (a) Inventories (iii) Cash and cash Equivalents (iii) Cash and cash Equivalents (iv) Loans and Advances (iv) Loans and Advances (c) Other Current Assets (r) Usons and Advances (r) Other Financial Assets (r) Usons and Advances (r) U				The state of the s
(f) Deferred Tax Assets   5.21   4.82		(iii) Loans		
Section   Sect	-	(iv) Other Financial Assets		
Total Non Current Assets	_		5.21	
Comment Assets		Total Non Current Assets	The state of the s	
(a) Inventories (b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and cash Equivalents (iv) Loans and Advances (v) Other Financial Assets (c) Other Current Assets (d) Under Financial Assets (e) Other Current Assets (f) Lassets (h) Lasset	2		6,293.96	6,414.35
(b) Financial Assets (1) Investments (11) Trade Receivables (11) Cash and cash Equivalents (12) Other Financial Assets (2) Other Financial Assets (3) Other Financial Assets (4) Other Financial Assets (5) Other Current Assets (6) Other Current Assets (7) Other Financial Assets (8) Other Equity (9) Other Equity (1) Equity Share Capital (1) Other Equity (2) Other Equity (3) Equity Share Capital (4) Other Equity (5) Other Equity (6) Other Equity (6) Other Equity (1) Other Equity (1) Other Financial Liabilities (3) Financial Liabilities (4) Financial Liabilities (5) Other Current Assets (1) Other Equity (1) Other Financial Liabilities (3) Financial Liabilities (4) Financial Liabilities (5) Other Current Liabilities (6) Financial Liabilities (1) Other Financial Liabilities (1) Total Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (1) Other Financial Liabilities (2) Foral Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (2) Foral Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (2) Foral Outstanding dues of Micro and Small Enterprises; and (3) Other Non Current Liabilities (4) Other Non Current Liabilities (5) Provisions (6) Financial Liabilities (7) Total Outstanding dues of Micro and Small Enterprises; and (8) Financial Liabilities (9) Other Current Liabilities (1) Other Financial Liabilities (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (2) Foral Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (2) Foral Outstanding dues of Creditors other than Micro and Small Enterprises (1) Other Financial Liabilities (2) Foral Outstanding dues of Creditors other than Micro and Small Enterprises (3) Other Financial Liabilities (4) Othe	4			
(II) Trade Receivables (III) Cash and cash Equivalents (IV) Loans and Advances (V) Other Financial Assets (v) Other Financial Assets (c) Other Gurrent Assets 1,827.46 Total Current Assets 1,827.46 Equity and Liabilities Equity (a) Equity Share Capital (b) Other Equity (c) Non Controlling Interest (a) Equity Share Capital (a) Equity Share Capital (a) Equity Share Capital (a) Equity Share Capital (b) Other Equity (c) Non Controlling Interest (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non Current Liabilities (d) Deferred Tax Liabilities (e) Financial Liabilities (f) Financial Liabilities (g) Financial Liabilities (h) Provisions (iii) Other Financial Liabilities (iv) Deformed Tax Liabilities (h) Provisions (iv) Deformed Tax Liabilities (h) Provisions (iv) Deformed Tax Liabilities (h) Provisions (iv) Deformed Tax Liabilities (iv) Deformed Tax Liabilitie			4,492.39	2,911.52
(ii) Cash and cash Equivalents				
(ii)   Canas and Advances   1,334.72	-		3,132,03	5 611 45
(v) Other Financial Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (e) Other Current Assets (f) Other Current Assets (f) Other Current Assets (f) Other Equity	+	( III ) Cash and cash Equivalents		
(c) Other Current Assets		(v) Other Financial Assets		
Total Assets   10,306.84   11,963.32		(c) Other Current Assets	1 027 44	2 4 5 5 4 4
Equity and Liabilities   Equity Share Capital   1,399.47   1,450.45   1,45	+			The state of the s
Equity   (a) Equity Share Capital   1,399.47   1,399.				
(a) Equity Share Capital       1,399.47       1,399.47         (b) Other Equity       6,192.76       5,029.49         (C) Non Controlling Interest       (69.65)       16.68         Total Equity       7,522.58       6,445.64         Liabilities       7,522.58       6,445.64         Non Current Liabilities       4,205.29       3,690.23         (i) Borrowings       4,205.29       3,690.23         (ii) Trade Payables       4,205.29       3,690.23         (i) Trade Payables       1,170.62       19.553       99.88         (ii) Other Financial Liabilities       195.53       99.88         (ii) Other Financial Liabilities (bet)       12.95       16.01         (c) Deferred Tax Liabilities (Net)       12.95       16.01         (d) Other Non Current Liabilities       164.03       71.95         Total Non Current Liabilities       4,577.81       3,878.07         Current Liabilities       4,577.81       3,878.07         Current Liabilities       4,577.81       3,940.27         (i) Trade Payables       431.28       3,940.27         (i) Total Outstanding dues of Micro and Small Enterprises; and       1,137.63       987.97         (z) Total Outstanding dues of Creditors other than Micro and Small Enterprises	3 L			
(b) Other Equity				
Total Equity		(b) Other Equity		
Liabilities		(C) Non Controlling Interest		The state of the s
Liabilities		Total Equity		
(a) Financial Liabilities       4,205.29       3,690.23         (ii) Borrowings       4,205.29       3,690.23         (ii) Trade Payables	2			0/113.01
(i) Borrowings       4,205.29       3,690.23         (ii) Trade Payables	-			
(ii) Trade Payables       4,205.29       3,690.23         (1) Total Outstanding dues of Micro and Small Enterprises; and       -         (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises       195.53       99.88         (iii) Other Financial Liabilities       -       -         (b) Provisions       12.95       16.01         (c) Deferred Tax Liabilities (Net)       164.03       71.95         (d) Other Non Current Liabilities       -       -         Total Non Current Liabilities       4,577.81       3,878.07         Current Liabilities       4,577.81       3,940.27         (i) Borrowings       431.28       3,940.27         (i) Trade Payables       431.28       3,940.27         (i) Total Outstanding dues of Micro and Small Enterprises; and       -       -         (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises       2,092.04       1,770.62         (iii) Other Financial Liabilities       1,137.63       987.97         (b) Other Current Liabilities       1,137.63       987.97         (c) Provisions       347.61       698.84         Total Current Liabilities       4,500.42       8,053.97         Total Liabilities       9,078.22       11,932.03         Total Equi				
(1) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities Total Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (i) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions Total Current Liabilities Total Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions Total Liabilities (d) Other Current Liabilities (e) Provisions (f) Other Current Liabilities (h) Other Current Liabili		(ii) Trade Payables	4,205.29	3,690.23
(2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other Financial Liabilities (c) Deferred Tax Liabilities (Net) (d) Other Non Current Liabilities Total Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (i) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other Financial Liabilities (i) Other Financial Liabilities (i) Other Current Liabilities (i) Other Current Liabilities (c) Provisions (c) Provisions (d) Other Current Liabilities (e) Provisions (f) Other Current Liabilities (h) Other Current Liabilities		(1) Total Outstanding dues of Micro and Small Enterprises; and		
(ii) Other Financial Liabilities		(2) Total Outstanding dues of Creditors other than Micro and Small Enterprises		90.88
Co   Deferred Tax Liabilities (Net )   12.95   16.01	+	( iii ) Other Financial Liabilities	.,0100	
(d) Other Non Current Liabilities		(c) Deferred Tax Liabilities ( Net )		
Total Non Current Liabilities		(d) Other Non Current Liabilities	164.03	
Current Liabilities       (a) Financial Liabilities         (i) Borrowings       431.28       3,940.27         (ii) Trade Payables       431.28       3,940.27         (1) Total Outstanding dues of Micro and Small Enterprises; and       200.204       1,770.62         (iii) Other Financial Liabilities       1,137.63       987.97         (b) Other Current Liabilities       347.61       698.84         (c) Provisions       491.86       656.26         Total Current Liabilities       4,500.42       8,053.97         Total Liabilities       9,078.22       11,932.03         Total Equity and Liabilities       16,600.80       18,377.68		Total Non Current Liabilities	4.577.91	
(i) Borrowings       431.28       3,940.27         (ii) Trade Payables       431.28       3,940.27         (1) Total Outstanding dues of Micro and Small Enterprises; and			7,377,01	3,878,07
(ii) Trade Payables       431.28       3,940.27         (1) Total Outstanding dues of Micro and Small Enterprises; and       2         (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises       2,092.04       1,770.62         (iii) Other Financial Liabilities       1,137.63       987.97         (b) Other Current Liabilities       347.61       698.84         (c) Provisions       491.86       656.26         Total Current Liabilities       4,500.42       8,053.97         Total Liabilities       9,078.22       11,932.03         Total Equity and Liabilities       16,600.80       18,377.68	H			
(1) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (c) Provisions 491.86 5656.26 Total Current Liabilities 4,500.42 8,053.97 Total Liabilities 9,078.22 11,932.03 Total Equity and Liabilities 16,600.80 18,377.68	H		431.28	3.940.27
(2) Total Outstanding dues of Creditors other than Micro and Small Enterprises       2,092.04       1,770.62         (iii) Other Financial Liabilities       1,137.63       987.97         (b) Other Current Liabilities       347.61       698.84         (c) Provisions       491.86       656.26         Total Current Liabilities       4,500.42       8,053.97         Total Liabilities       9,078.22       11,932.03         Total Equity and Liabilities       16,600.80       18,377.68	+	(1) Total Outstanding dues of Micro and Small Enterprise		
Columbia		[2] Total Outstanding dues of Creditors other than Micro and Small Enterpolace		(-)
Co   Provisions   347.61   698.84		( III ) Other Financial Liabilities		
Total Current Liabilities   491.86   656.26     Total Lubilities   4,500.42   8,053.97     Total Liabilities   9,078.22   11,932.03     Total Equity and Liabilities   16,600.80   18,377.68	+			
Total Liabilities   4,500.42   8,053.97     Total Liabilities   9,078.22   11,932.03     Total Equity and Liabilities   16,600.80   18,377.68	+		491.86	
Total Equity and Liabilities         9,078.22         11,932.03           16,600.80         18,377.68	1			
16,600.80 18,377.68				
		Territoria.	16,600.80	18,377.68

FOY, R & B DENIMS LIMITED

Managing Director)

Place: Surat

R&B Denims Ltd Regd. Office : Block No. 467, Sachin Palsana Road, Palsana Surat - 394 31 M. GWH Mt. India.

Tel + 91 96012 81648 Website: www.rnbdenims.com E mail:-info@rnbdenims.com CIN: L17120GJ2010PLC062949



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		í	Phythm	a sene
	Consolidated Cashflow statement for the Six months	ended 20th Sont	2022	
_		ended som septe	(Rs. In Lakhs)	
		Consol		1
		Six Mont	CONTRACTOR CONTRACTOR	
1		30.09.2022	30.09.2021	
L		(Unaudited)	(Unaudited)	
A			(onduited)	
	Profit before tax	1,715.29	1,205.91	
	Adjustment For:	MW-30-03-7-87-9		
1	Depreciation	555,84	303.98	
1	Interest Income	(19.13)	(10.91)	
1	Profit on sale of Fixed Assets Interest Expense	(225.49)		
		271.75	215.74	
	Operating Profit before Working Capital Changes Adjustment For:	2,298.26	1,714.72	
	(Increase)/decrease in trade receivables		772775 D.J	
	(Increase)/decrease in inventories	2,481.18	(813.93)	
	(Increase)/decrease in other current assets	(1,580.86)	(1,456.90)	
	(Increase)/decrease in other non-current assets	278.18 1.41	(626.22)	
	Increase/(decrease) in trade payables	417.07	711.30	
	Increase/(decrease) in other current financial liabilities	149.65	896.05 323.84	
	Increase/(decrease) in other current liabilities	(351.23)	85.91	
	Increase/(decrease) in non-current provisions	6.00	5.85	
	Increase/(decrease) in non-current liabilities		(478.90)	
	Increase/(decrease) in current provisions	8.46	(424.69)	
	Cash Generated From Operations before taxes Income taxes paid	3,708.12	(62.97)	
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(558.86)	(*)	
	- W	3,149.26	(62.97)	
В	CASH FLOW FROM INVESTING ACTIVITIES:			
	Purchase of Fixed Assets	(148.38)	(2,213.12)	
	Adjustment/Sale of Fixed Assets	335.40		
	Share of profit from partnership firm/Minority Interest	(171.32)	309.56	
	(Investment)/Maturity of fixed deposits	3-5		
	Increase/(decrease) in Capital work-in-progress Increase/(decrease) in Investment	(398.17)	421.48	
	Interest Received	1	(1.25)	
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	19.13	10.91	
		(363.34)	(1,472.42)	
С	CASH FLOW FROM FINANCING ACTIVITIES:			
	Increase/(decrease) in short term borrowings	(3,508.99)	1,902.03	
	Increase/(decrease) in long term borrowings Interest Paid	515.06	(85.62)	
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(271.75)	(215.74)	
	Net Increase in Cash & Cash equivalents [A+B+C]	(3,265.68)	1,600.67	
P		(479.75)	65.28	
D	Cash and Cash equivalents at the beginning of the year (D)	1,334.72	382.33	
E	Cash and Cash equivalents at the end of the year (E)	854.97	447.61	

Place: Surat

Date: 14/11/2022

For, R & B DENIMS LIMITED

Rajkumar Borana (Managing Director) DIN: 01091166

### R&B Denims Ltd

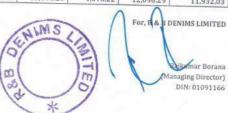
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat - 394 315, Gujarat, India.

Tel + 91 96012 81648 Website: www.rnbdenims.com E mail: info@rnbdenims.com CIN: L17120GJ2010PLC062949



CONSOLIDATED SEGMENT INFO	RMATION FOR T	HE QUARTER E	NDED 30TH SE	PTEMBER, 2023	2	6. 1. 1. 1
Particulars		Quarter Ended		Half Yea	Rs. in Loki Year	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	1			(-mainten)	(onauditeu)	(Unaudited)
A. Segment revenue:						
Revenue from operations DENIM		9				
50000000	3,010.93	11,700.57	6,504.27	14,711.50	11,120,72	29,322.9
SOLAR ENERGY	25.28	32.55	15.20	57.83	39.29	92.7
WIND ENERGY	257.20	286.60	16.57	543.80	16.57	
Total	3,293.41	12,019.72	6,536.04	15,313.13	11,176.58	305.1
Less: Inter-segment revenue	282.47	319.16	31.77	601.63	THE STATE OF THE STATE OF	29,720.8
Revenue from operations	3,010.94	11,700,56	6,504.27	14.711.50	55.86	397.9
B. Segment results before exceptional items:		12,700,50	0,304,27	14,/11.50	11,120.72	29,322.93
DENIM						
SOLAR ENERGY	807,85	750.78	827.34	1,558.63	1,403.00	3,427.25
WIND ENERGY	14.74	22.10	5.72	36,84	22.00	52.5
Total segment results	78.33	107.68	7,67	186.01	7.67	-107.39
	900.92	880.56	840.73	1,781.48	1,432.67	3,372,37
Segment results after exceptional items:					1/1000000	0,072,07
DENIM	807.84	976.28	827.34	1,784.12		1990000000
SOLAR ENERGY	14.74	22.10	5.72	36.84	1,403.00	3,570.29
WIND ENERGY	78.33	107.68	7,67	186.01	22.00	52.51
Total segment results	900.91	1,106.06	840.73		7.67	-107.39
Finance costs	+144.72	-146.95	-118.52	2,006.97	1,432.67	3,515.41
Other unallocable income / (expense), net	Carrier San	110.50	-110.32	-291.67	-226.75	-569.26
(includes exceptional items)	9					
Profit/(loss) before tax	756,18	959.11	722.21	1,715.29	1,205,92	0.014.19
). Segment assets:				417.1.0.2	1,203.92	2,946.15
DENIM	13,857,60	15,638.55	14,171.25	13.857.60	14,171.25	15.102.00
SOLAR ENERGY	342.53	352.78	384.31	342.53	384.31	15,183.03
WIND ENERGY	2,400.67	2,557.71	2,807.01	2,400.67	2.807.01	363.02
Total segment assets	16,600.80	18,549.04	17,362,57	16,600.80		2,831.62
Unallocated corporate assets	Participant of	2	**,000.00	10,000,00	17,362.57	18,377.67
Total assets	16,600.80	18,549,04	17,362.57	14 4 0 0 0 0		-
Segment liabilities:	201000100	10,047,04	17,302.57	16,600.80	17,362.57	18,377.67
DENIM	6,765.44	9,260.40	0.777.00			
SOLAR ENERGY	226.17	235.76	9,722.00	6,765.44	9,722.00	9,426.11
WIND ENERGY	2,086,61	2,174,97	333,27	226.17	333:27	242.73
Total segment liabilities	9,078.22		2,041.02	2,086.61	2,041.02	2,263.19
Unallocated corporate liabilities	2,070,22	11,671.13	12,096.29	9,078.22	12,096.29	11,932.03
Total liabilities	9.078.22	44 (51 ) (6	-		4	
	9,078.22	11,671.13	12,096.29	9,078.22	12,096,29	11,932,03

Place: Surat Date: 14/11/2022



Tel + 91 96012 81648 Website : www.rnbdenims.com E mail :- info@rnbdenims.com CIN : L17120GJ2010PLC062949



#### Notes:

- 1. The above financial results for the second quarter and half year ended September 30, 2022, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 14, 2022.
- The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact if any, of the change will be assessed and accounted in the period in which said Code becomes effective and the rules framed thereunder are published.
- From 01st July, 2022, Company has reduced its Profit Sharing ratio from sixty per cent to twenty per cent in RB Industries (Subsidiary Partnership Firm). However as per the provision of Ind AS, RB Industries is continue to be a subsidiary Partnership Firm of the company.
- 4. During the FY 2021-2022, the company has sub-divided its 13994688 nos. of equity shares of face value of INR 10/- each fully paid-up into 69973440 nos. of Equity shares of face value of INR 2/- each fully paid-up w.e.f 29<sup>th</sup> October, 2021 as recommended by the Board of directors and subsequently approved by the Shareholders of the company. Earnings per share have been calculated/restated, as applicable, for all the period(s) presented after considering the new number of equity shares post such sub-division in line with the provision of the applicable Ind AS and to make figure of EPS comparable with previous periods/year.
- 5. The consolidated results include the result of following subsidiary:
  - i) RB Industries
- 6. The reportable segments (for 30.09.2022 presented) are as follows:
  - a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics;
  - b) Renewable Energy: This segment comprises generation of Renewable Energy through roof-top solar PV installed at factory premises in operation from April, 2021 and off-site captive wind farms in operation from Mid of Sep, 2021.

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7. The figures for the previous periods have been regrouped/reclassified/restated, wherever considered necessary/required.

Place: Surat

Date: 14/11/2022

For, R & B DENIMS LIMITED

Rajkumar Borana (Managing Director) DIN: 01091166

R&B Denims Ltd DIN: 01091166

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