

Date: 08/11/2023

To,

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Scrip ID/Code : RNBDENIMS/ 538119

Subject : Unaudited Financial Results for the Quarter and Half year ended as

on 30th September, 2023

Reference No. : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015

Dear Sir/Madam,

The Board of Directors of the Company at their Meeting held on Wednesday, 08th November, 2023 at 11:00 A.M. at the Registered Office of the Company situated at Block No. 467 Sachin Palsana Road, Palsana, Surat-394315, have *interalia* discussed and approved following major businesses:

1. Considered and approved Standalone and Consolidated Unaudited Financial Results along with Limited Review Report thereon for the quarter and half year ended on 30th September, 2023.

Limited Review report and Financial results are enclosed herewith.

Kindly take the above information on record and oblige.

Thanking you.
Yours Faithfully,
For R & B Denims Limited

Rajkumar Mangilal Borana

Managing Director. DIN: 01091166

Encl.: Annexures as above

Pradeep K. Singhi & Associates

CHARTERED ACCOUNTANTS

Limited Review Report for Quarter and Half Year Ended 30th September, 2023

Unaudited Standalone Financial Results of R & B Denims Limited

To The Board of Directors R & B Denims Limited

Place: Surat

Date: 08/11/2023

We have reviewed the accompanying statement of unaudited standalone financial results of R & B Denims Limited (the "Company") for the Quarter and Half Year Ended 30th September, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 persons 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.

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

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

UDIN: 23024612BGQQOO7891



Un-Audited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2023 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Rs. In Lakhs, except share & per share data)

No. Particulars Particul				(RS. IN LAKIS, except snare & per snare data)				
Sr. Particulars Particulars 00.90203 30.02.023 30.92.022 30.92.023 30.92.023 30.92.024 31.03.024 10.04 dide 1 Revene from Operations 1			Standalone					
No. Particulars Unaudited Unaudite								
Revenue from Operations	_							
a) Sales	No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Discrimination Disc	1	•						
Total Revenue from operations								27,056.29
2 Other Income 46.74 51.88 37.23 98.61 79.28 252.9 3 Total income (1+2) 5,296.49 5,711.92 6,287.49 11,008.40 15,403.62 27,862.4 4 Expenses 3 Cost of Materials consumed 3,797.19 4,584.65 6,476.65 8,381.84 14,537.48 23,215.8 5 Di Purchase of stock-in-trade C) Changes in inventories of finished goods, work-in-progress and stock-in-trade C) Changes in inventories of finished goods, work-in-progress and stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade Di Purchase of stock-in-trade - Di Purchase of stock-in-trade - Di Purchase of stock-in-trade - Di Purchase of stock-in-trade - Di Purchase of stock-in-trade - Di Purchase of stock-in-trade -								
Total income (1+2)		Total Revenue from operations		5,660.04	6,250.26	10,909.79	15,324.34	27,609.43
Expenses 3, Ost of Materials consumed 3,797.19 4,584.65 6,476.65 8,381.84 14,537.48 23,215.8 a) Cost of Materials consumed 3,797.19 4,584.65 6,476.65 8,381.84 14,537.48 23,215.8 b) Purchase of stock-in-trade -	2	Other Income	46.74	51.88	37.23	98.61	79.28	252.97
a) Cost of Materials consumed 3,797.19 4,584.65 6,476.65 8,381.84 14,537.48 23,215.8 b) Purchase of stock-in-trade -	3	Total income (1+2)	5,296.49	5,711.92	6,287.49	11,008.40	15,403.62	27,862.40
Di Purchase of stock-in-trade	4	Expenses						
C Changes in inventories of finished goods, work-in-progress and stock-in-trade (2,034.18) (279.33) (272.32) (1,562.89) (10.20) (2,034.18) (279.33) (279.33) (278.45)		a) Cost of Materials consumed	3,797.19	4,584.65	6,476.65	8,381.84	14,537.48	23,215.85
and stock-in-trade 290.95 301.54 278.45 592.49 568.32 1,125.5 d) Employee benefits expense 290.95 301.54 278.45 592.49 568.32 1,125.5 e) Finance Costs 77.50 82.52 84.79 160.02 181.41 344.7 d) Depreciation and amortisation expense 180.41 180.75 114.86 361.15 232.67 597.3 g) Other Expenses 193.97 188.36 260.06 382.32 600.50 1,091.9 Total Expenses 4,913.34 5,065.49 5,651.93 9,979.83 14,086.21 26,096.1 5 Profit/loss before tax (3-4) 382.15 646.42 635.56 1,028.57 1,317.41 1,766.2 6 Exceptional Items -			-	-	=	-		-
1 Employee benefits expense 290.95 301.54 278.45 592.49 568.32 1.125.5 e) Finance Costs 77.50 82.52 84.79 160.02 181.41 344.7 f) Depreciation and amortisation expense 180.41 180.75 114.86 361.15 232.67 597.3 g) Other Expenses 193.97 188.36 260.06 382.32 600.50 1.091.9 Total Expenses 4,914.34 5,065.49 5,651.93 9,979.83 14,086.21 26,096.1 5 Profit/loss before tax (3-4) 382.15 646.42 635.56 1,028.57 1,317.41 1,766.2 6 Exceptional Items -		c) Changes in inventories of finished goods, work-in-progress	374.32	(272.32)	(1,562.89)	102.01	(2,034.18)	(279.33)
e) Finance Costs f) Depreciation and amortisation expense file State Sta								
180.41 180.75 114.86 361.15 232.67 597.3 2) Other Expenses 193.97 183.36 260.06 382.32 600.50 1,091.9 Total Expenses 4,914.34 5,065.49 5,651.93 9,979.83 14,086.21 26,096.1 5		d) Employee benefits expense		301.54	278.45	592.49		1,125.58
Residual content		e) Finance Costs	77.50	82.52	84.79	160.02	181.41	344.71
Total Expenses		f) Depreciation and amortisation expense		180.75	114.86	361.15	232.67	597.39
Frofit/loss before tax (3-4) 382.15 646.42 635.56 1,028.57 1,317.41 1,766.2								1,091.95
Exceptional Items		Total Expenses	4,914.34	5,065.49	5,651.93	9,979.83	14,086.21	26,096.16
7 Profit/loss before tax from continuing operations (5-6) 382.15 646.42 635.56 1,028.57 1,542.90 1,991.7 8 Tax Expense	5	Profit/loss before tax (3-4)	382.15	646.42	635.56	1,028.57	1,317.41	1,766.23
B Tax Expense	6	Exceptional Items	-	-	-		225.49	225.49
a) Current Tax (96.55) (166.13) (144.96) (262.68) (292.87) (374.13) b) Deferred Tax (2.35) (1.96) (16.87) (4.31) (92.09) (126.64) c) Short/Excess Tax Provision of the earlier year - (0.87) (0.87) 9 Net profit/loss for the period (7-8) 283.24 478.33 472.87 761.58 1,157.08 1,490.9 10 Other Comprehensive Income Items that will not be reclassified to profit or loss	7	Profit/loss before tax from continuing operations (5-6)	382.15	646.42	635.56	1,028.57	1,542.90	1,991.73
b) Deferred Tax	8	Tax Expense						
C Short/Excess Tax Provision of the earlier year - - (0.87) (0.87)		a) Current Tax	(96.55)	(166.13)	(144.96)	(262.68)	(292.87)	(374.13)
Net profit/loss for the period (7-8) 283.24 478.33 472.87 761.58 1,157.08 1,490.9			(2.35)	(1.96)	(16.87)	(4.31)	(92.09)	(126.64)
Other Comprehensive Income Items that will not be reclassified to profit or loss Defined Benefit plan actuarial gains/(losses) (0.31) 0.23 1.53 (0.08) 7.49 10.2		c) Short/Excess Tax Provision of the earlier year	-	-	(0.87)		(0.87)	-
Items that will not be reclassified to profit or loss Defined Benefit plan actuarial gains/(losses) (0.31) 0.23 1.53 (0.08) 7.49 10.2 Income Tax relating to items that will not be reclassified to profit or loss Defined Benefit plan actuarial gains/(losses) (0.08) 0.06 0.39 (0.02) 1.89 2.5 Items that will be reclassified to profit or loss Income Tax relating to items that will be reclassified to profit or loss Defined Deneral Part Part Part Part Part Part Part Part	9	Net profit/loss for the period (7-8)	283.24	478.33	472.87	761.58	1,157.08	1,490.95
Defined Benefit plan actuarial gains/(losses) (0.31) (0.23 1.53 (0.08) 7.49 10.2 Income Tax relating to items that will not be reclassified to profit or loss Defined Benefit plan actuarial gains/(losses) (0.08) (0.06 0.39 (0.02) 1.89 2.5 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 (0.24) (0.17 1.15 (0.06) 5.61 7.6 Total Comprehensive Income for the year 283.01 478.51 474.01 761.51 1,162.69 1,498.6 Paid- Up Equity Share Capital 1,399.47 1,399.47 1,399.47 1,399.47 1,399.47 1,399.47 1,399.47 If ace Value of Rs 2/- per share	10	Other Comprehensive Income						
Income Tax relating to items that will not be reclassified to profit or loss Defined Benefit plan actuarial gains/(losses) (0.08) 0.06 0.39 (0.02) 1.89 2.5		Items that will not be reclassified to profit or loss						
to profit or loss Defined Benefit plan actuarial gains/(losses) (0.08) 0.06 0.39 (0.02) 1.89 2.5 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 (0.24) 0.17 1.15 (0.06) 5.61 7.6 11 Total Comprehensive Income for the year 283.01 478.51 474.01 761.51 1,162.69 1,498.6 12 Paid- Up Equity Share Capital 1,399.47 1,399		Defined Benefit plan actuarial gains/(losses)	(0.31)	0.23	1.53	(0.08)	7.49	10.28
Defined Benefit plan actuarial gains/(losses) (0.08) 0.06 0.39 (0.02) 1.89 2.5 Items that will be reclassified to profit or loss			()			()		
Items that will be reclassified to profit or loss		to profit or loss						
Income Tax relating to items that will be reclassified to profit or loss			(0.08)	0.06	0.39	(0.02)	1.89	2.59
Profit or loss Control other Comprehensive Income for the year, net Co.24 Co.27 Co.24 Co.27 Co.24 Co.27 Co.24 Co.27 Co.24 Co.27 Co.24 Co.27 Co.24 Co.2								
Total other Comprehensive Income for the year, net (0.24) (0.17 1.15 (0.06) 5.61 7.6 11 Total Comprehensive Income for the year 283.01 478.51 474.01 761.51 1,162.69 1,498.6 12 Paid- Up Equity Share Capital (1,399.47 1,399.		Income Tax relating to items that will be reclassified to						
11 Total Comprehensive Income for the year 283.01 478.51 474.01 761.51 1,162.69 1,498.6 12 Paid- Up Equity Share Capital (Face Value of Rs 2/- per share) 1,399.47		profit or loss						
12 Paid- Up Equity Share Capital 1,399.47 <td></td> <td>Total other Comprehensive Income for the year, net</td> <td>(0.24)</td> <td>0.17</td> <td>1.15</td> <td>(0.06)</td> <td>5.61</td> <td>7.69</td>		Total other Comprehensive Income for the year, net	(0.24)	0.17	1.15	(0.06)	5.61	7.69
(Face Value of Rs 2/- per share) Image: Control of Rs 2/- per share in the per	11	Total Comprehensive Income for the year	283.01	478.51	474.01	761.51	1,162.69	1,498.64
13 Earnings per equity share	12	Paid- Up Equity Share Capital	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47
a) Basic 0.40 0.68 0.68 1.09 1.65 2.1		(Face Value of Rs 2/- per share)						
a) Basic 0.40 0.68 0.68 1.09 1.65 2.1	13	Earnings per equity share				·		·
			0.40	0.68	0.68	1.09	1.65	2.13
		b) Diluted						2.13

For, R & B DENIMS LIMITED

Place: Surat Date: Rajkumar Borana (Managing Director) DIN: 01091166



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		Khijenn	1 60 -
	Statement of Assets and Liabilities for the Quarter and Half ended	0	
	pursuant to Regulation 33 of SEBI (LODR) Regulat		
		(Rs. In Lakhs except si	hares and share data)
Sr.	Particulars	Standa	lone
No.			
		As at 30.09.2023	As at 31.03.2023
			(1 H: 1)
Α	ASSETS	(Unaudited)	(Audited)
1	Non - Current Assets		
1	(a) Properties, Plant and Equipment	4,324.68	4.694.68
	(b) Capital Work In Progress	8.17	1,071.00
	(c) Investment property		
	(d) Other Intangible Assets		
-	(e) Right of use assets (f) Financial Assets		
	(i) Investment	3,147.73	2,274.37
	(ii) Trade Receivables	8.88	8.86
	(iii) Loans (iv) Other Financial Assets		
	(g) Deferred Tax Assets		
	(h) Other Non - Current Assets	589.29	64.49
	Total Non Current Assets	8,078.75	7,042.40
2	Current Assets		
	(a) Inventories	1,400.52	1,733.70
	(b) Financial Assets		
	(i) Investments (ii) Trade Receivables	3,742.93	3,193.87
	(iii) Cash and cash Equivalents	185.35	546.71
	(iv) Loans and Advances	559.15	709.34
	(v) Other Financial Assets	. =	
	(c) Other Current Assets Total Current Assets	1,713.48 7,601.43	967.47 7,151.10
	Total Assets	15,680.18	14,193.50
В	Equity and Liabilities	-,	,
1	Equity		
	(a) Equity Share Capital	1,399.47	1,399.47
	(b) Other Equity	7,289.72	6,528.20
	(C) Non Controlling Interest Total Equity	8,689.18	7,927.67
	1 1	0,007.10	7,527.07
2	Liabilities Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,938.89	2,675.68
	(ii) Trade Payables		
\vdash	(1) Total Outstanding dues of Micro and Small Enterprises; and (2) Total Outstanding dues of Creditors other than Micro and Small Enterprises	0.10	_
	(iii) Other Financial Liabilities	0.10	-
	(b) Provisions	17.90	13.17
	(c) Deferred Tax Liabilities (Net)	202.90	198.59
	(d) Other Non Current Liabilities	2.150.00	2,887.44
	Total Non Current Liabilities	2,159.80	2,887.44
	Current Liabilities		
\vdash	(a) Financial Liabilities (i) Borrowings	2,017.06	33.73
\vdash	(ii) Trade Payables	2,017.00	
	(1) Total Outstanding dues of Micro and Small Enterprises; and	331.19	492.11
	(2) Total Outstanding dues of Creditors other than Micro and Small Ente	930.33	1,396.85
$\vdash \vdash$	(iii) Other Financial Liabilities (b) Other Current Liabilities	618.03 239.63	717.57 292.38
\vdash	(c) Provisions	694.97	445.74
	Total Current Liabilitites	4,831.19	3,378.39
	Total Liabilities	6,990.99	6,265.83
igsquare	Total Equity and Liabilities	15,680.18	14,193.50

For, R & B DENIMS LIMITED

Rajkumar Borana (Managing Director) DIN: 01091166

Place: Surat Date:



Standalone Cashflow statement for the Six months ended 30th September, 2023 (Rs. In Lakhs) Particulars Six Months Ended Six Months Ended Six Months Ended 30.09.2023 30.09.2022 (Unaudited) (Unaudited) A CASH FLOW FROM OPERATING ACTIVITIES Profit before tax 1,028.57 1,542.90 Adjustment For:		Dentins						
Particulars Standalone Six Months Ended 300,92023 30.09,2022 30.09,2023 30.09,2025			Rhyl	thm & Bli	ne			
Particulars		Standalone Cashflow statement for the Six months of		ber, 2023				
Particulars			C1 1 .		ī			
A CASH FLOW FROM OPERATING ACTIVITIES Profit before tax Adjustment For: Depreciation 361.15 232.67 (Profit) on sale of Fixed Assets (2.86) (225.49) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Profit) on sale of Fixed Assets (2.86) (225.49) (236.49) (256.49		Post of our						
CASH FLOW FROM OPERATING ACTIVITIES T.542.90		Particulars						
A CASH FLOW FROM OPERATING ACTIVITIES Profit before tax 1,028.57 1,542.90 1,542.90 232.67 232.27 232.23								
Profit before tax			(Unaudited)	(Unaudited)				
Adjustment For: Depreciation 361.15 232.67 Depreciation 361.15 (225.49) Dividend Income (1.61) (1.61) Sub-lease income (1.61) (1.61) Interest Income (66.63) (18.50) Share of profit from partnership firm/Minority interest (27.36) (39.52) Interest Expense 158.11 165.76 Operating Profit before Working Capital Changes (1.449.22 1.657.67 Adjustment For: (Increase)/decrease in trade receivables (1.449.22 1.657.67 Adjustment For: (Increase)/decrease in inventories (333.19 (2.598.67) (Increase)/decrease in inventories (333.19 (2.598.67) (Increase)/decrease in inventories (333.19 (2.598.67) (Increase)/decrease in inventories (524.80) (1.51.8 (1.61.80) (1.61.80) (Increase)/decrease in other current assets (746.00) 41.21 (Increase)/decrease in other current sissets (524.80) (1.51.8 (1.61.80) (1.61.80) (1.61.80) (1.61.80) Increase/(decrease) in trade payables (627.35) 940.54 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in one-current liabilities (52.75) (263.62) Increase/(decrease) in one-current liabilities (52.75) (263.62) Increase/(decrease) in one-current liabilities (675.72) (2.981.16 (1.749.03) (1.749.03) NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) (2.502.14 (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (1.48) (2.14) (2.15) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48) (2.16) (1.48)	A							
Depreciation			1,028.57	1,542.90				
Profit) on sale of Fixed Assets (2.86) (225.49)		Adjustment For:	-					
Dividend Income		Depreciation	361.15	232.67				
Sub-lease income (0.15) (0.15) (1.15) Interest Income (66.63) (18.50) Share of profit from partnership firm/Minority Interest (27.36) (39.52) Interest Expense 158.11 165.76 (39.52) Interest Expense 158.11 165.76 (39.52) Interest Expense 158.11 165.76 (39.52) (Increase)/decrease in trade receivables (549.08) 2,951.14 (Increase)/decrease in other current assets (549.08) 2,951.14 (Increase)/decrease in other current assets (746.00) 41.21 (Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current financial liabilities (99.54) 258.57 (263.62) Increase/(decrease) in non-current provisions 4.65 4.88 Increase/(decrease) in non-current liabilities (675.72) (263.62) Increase/(decrease) in current provisions (13.44) (24.08)		(Profit) on sale of Fixed Assets	(2.86)	(225.49)				
Interest Income		Dividend Income	(1.61)	-				
Share of profit from partnership firm/Minority Interest (27.36) (39.52) Interest Expense 158.11 165.76 (39.52) Interest Expense 1,449.22 1,657.67 Adjustment For: (Increase)/decrease in trade receivables (549.08) 2,951.14 (Increase)/decrease in inventories 333.19 (2,598.67) (Increase)/decrease in other current assets (746.00) 41.21 (Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in trade payables (627.35) 940.54 Increase/(decrease) in trade payables (627.35) 940.54 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current liabilities (52.75) (263.62) Increase/(decrease) in non-current provisions 4.65 4.88 Increase/(decrease) in non-current liabilities (24.08) (Sub-lease income	(0.15)	(0.15)				
Interest Expense		Interest Income	(66.63)	(18.50)				
Operating Profit before Working Capital Changes 1,449.22 1,657.67 Adjustment For: (Increase)/decrease in trade receivables (549.08) 2,951.14 (Increase)/decrease in inventories 333.19 (2,598.67) (Increase)/decrease in other current assets (746.00) 41.21 (Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in loans 150.18 - Increase/(decrease) in trade payables (627.35) 940.54 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current financial liabilities (52.75) (263.62) Increase/(decrease) in non-current liabilities - - Increase/(decrease) in current provisions (13.44) (24.08) Cash Generated From Operations before taxes (675.72) 2,981.16 Income taxes paid (479.03) NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) 2,502.14 B CASH FLOW FROM INVESTING ACTIVITIES: (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received (6.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES (C) (1.088.43 (3.209.01) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (1.65.76) (1.65.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) (1.088.43 (3.209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63)		Share of profit from partnership firm/Minority Interest	(27.36)	(39.52)				
Operating Profit before Working Capital Changes 1,449.22 1,657.67 Adjustment For: (Increase)/decrease in trade receivables (549.08) 2,951.14 (Increase)/decrease in inventories 333.19 (2,598.67) (Increase)/decrease in other current assets (746.00) 41.21 (Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in loans 150.18 - Increase/(decrease) in trade payables (627.35) 940.54 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current financial liabilities (52.75) (263.62) Increase/(decrease) in non-current liabilities - - Increase/(decrease) in current provisions (13.44) (24.08) Cash Generated From Operations before taxes (675.72) 2,981.16 Income taxes paid (479.03) NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) 2,502.14 B CASH FLOW FROM INVESTING ACTIVITIES: (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received (6.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES (C) (1.088.43 (3.209.01) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (1.65.76) (1.65.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) (1.088.43 (3.209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63)			` ′	, ,				
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(Increase)/decrease in inventories			(549.08)	2.951.14				
(Increase)/decrease in other current assets		1 2	2 2					
(Increase)/decrease in other non-current assets (524.80) 13.51 (Increase)/decrease in loans 150.18 - Increase/(decrease) in trade payables (627.35) 940.54 Increase/(decrease) in other current financial liabilities (99.54) 258.57 Increase/(decrease) in other current liabilities (52.75) (263.62) Increase/(decrease) in non-current provisions 4.65 4.88 Increase/(decrease) in ourrent provisions (13.44) (24.08) Cash Generated From Operations before taxes (675.72) 2,981.16 Income taxes paid (675.72) 2,981.16 NET CASH FLOW FROM INVESTING ACTIVITIES (A) (675.72) 2,502.14 B CASH FLOW FROM INVESTING ACTIVITIES: (675.72) 2,502.14 B CASH FLOW FROM INVESTING ACTIVITIES: (81.7) (398.17) Increase/(decrease) in Capital work-in-progress (81.7) (398.17) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Divi		1 2						
(Increase)/decrease in loans 150.18		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	` /					
Increase/(decrease) in trade payables (627.35) 940.54		,,,	, ,	-				
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Increase/(decrease) in other current liabilities			1 1					
Increase/(decrease) in non-current provisions 1.65 1.48 Increase/(decrease) in non-current liabilities 1.5 Increase/(decrease) in current provisions (13.44) (24.08) Cash Generated From Operations before taxes (675.72) 2.981.16 Increase/(decrease) in Coprentions before taxes (675.72) 2.981.16 Increase/(decrease) in Capital Work-in-progress (1.48) (2.14) Adjustment/Sale of Fixed Assets (1.48) (2.14) Increase/(decrease) in Capital work-in-progress (8.17) (398.17) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm (27.36 39.52 Sub - lease income (0.15 0.15 Dividend Income (1.61 - (, ,	, ,					
Increase/(decrease) in non-current liabilities Cash Generated From Operations before taxes (675.72) 2,981.16 Income taxes paid (479.03) NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) 2,502.14 B			, ,	, ,				
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Cash Generated From Operations before taxes Income taxes paid (479.03) NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) 2,502.14 B CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets 13.19 334.90 Increase/(decrease) in Capital work-in-progress (8.17) (398.17) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60			(12.44)	(24.00)				
Income taxes paid								
NET CASH FLOW FROM OPERATING ACTIVITIES (A) (675.72) 2,502.14		-	(6/3./2)					
B CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets (1.48) (2.14) Adjustment/Sale of Fixed Assets 13.19 334.90 Increase/(decrease) in Capital work-in-progress (8.17) (398.17) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		•	((75.72)					
Purchase of Fixed Assets		NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(6/5./2)	2,502.14				
Adjustment/Sale of Fixed Assets Increase/(decrease) in Capital work-in-progress Increase/(decrease) in Investment Increase/(decrease) in Investment Profit from partnership firm 27.36 Sub - lease income Dividend Income Interest Received NET CASH FLOW FROM INVESTING ACTIVITIES (B) C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings Increase/(decrease) in long term borrowings Interest Paid NET CASH FLOW FROM FINANCING ACTIVITIES (C) NET CASH FLOW FROM FINANCING ACTIVITIES (C) NET CASH FLOW FROM FINANCING ACTIVITIES (C) Net Increase in Cash & Cash equivalents [A+B+C] C Cash and Cash equivalents at the beginning of the year (D) Adjustment/3 34.90 334.90 (398.17) (398.17) (1098.15 1.983.36 (2,640.11) (1,65.76) (1,68.11) (165.76) (1,58.11) (165.76) (1,088.43 (3,209.01) (3,209.01) (474.63)	В	CASH FLOW FROM INVESTING ACTIVITIES:						
Adjustment/Sale of Fixed Assets 13.19 334.90 Increase/(decrease) in Capital work-in-progress (8.17) (398.17) Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		Purchase of Fixed Assets	(1.48)	(2.14)				
Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		Adjustment/Sale of Fixed Assets	13.19	334.90				
Increase/(decrease) in Investment (873.36) 239.48 Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60			(8.17)	(398.17)				
Profit from partnership firm 27.36 39.52 Sub - lease income 0.15 0.15 Dividend Income 1.61 - Interest Received 66.63 18.50 NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23 C CASH FLOW FROM FINANCING ACTIVITIES: Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60				, ,				
Sub - lease income D.15 D.15 Dividend Income I.61 Dividend Income I.61 D.15			` /					
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Interest Received 66.63 18.50				-				
NET CASH FLOW FROM INVESTING ACTIVITIES (B) (774.07) 232.23			_	18.50				
C CASH FLOW FROM FINANCING ACTIVITIES:								
Increase/(decrease) in short term borrowings 1,983.33 (2,640.11) Increase/(decrease) in long term borrowings (736.79) (403.14) Interest Paid (158.11) (165.76) NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60			(7, 1.07)	202.20				
Increase/(decrease) in long term borrowings	C							
Interest Paid		, ,	· ·	,				
NET CASH FLOW FROM FINANCING ACTIVITIES (C) 1,088.43 (3,209.01) Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		Increase/(decrease) in long term borrowings	, ,	(403.14)				
Net Increase in Cash & Cash equivalents [A+B+C] (361.36) (474.63) D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		Interest Paid	(158.11)	(165.76)				
D Cash and Cash equivalents at the beginning of the year (D) 546.71 1,289.60		NET CASH FLOW FROM FINANCING ACTIVITIES (C)	1,088.43	(3,209.01)				
-		Net Increase in Cash & Cash equivalents [A+B+C]	(361.36)	(474.63)				
E Cash and Cash equivalents at the end of the year (E) 185.35 814.97	D	Cash and Cash equivalents at the beginning of the year (D)	546.71	1,289.60				
	E	Cash and Cash equivalents at the end of the year (E)	185.35	814.97				

For, R & B DENIMS LIMITED

Rajkumar Borana (Managing Director) DIN: 01091166

Place: Surat

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



STANDALONE SEGMENT INFORMATION	N FOR THE QUARTER E	NDED 30TH JUNE, 2	2023			Rs. in Lakh
Particulars		Quarter Ended Half Year Ended				
	30th September	30th June 2023	30th September	30th	30th September	31st Mar 2023
	2023		2022	September 2023	2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A. Segment revenue :						
Revenue from operations						
DENIM	5,249.75	5,660.04	6,250.26	10,909.79	15,324.34	27,609.43
SOLAR ENERGY	13.98	34.35	25.28	48.33	57.83	139.13
WIND ENERGY	164.32	149.28	140.72	313.60	287.06	470.31
Total	5,428.05	5,843.67	6,416.25	11,271.72	15,669.22	28,218.87
Less: Inter-segment revenue	178.30	183.63	165.99	361.93	344.88	609.44
Revenue from operations	5,249.75	5,660.04	6,250.26	10,909.79	15,324.34	27,609.43
B. Segment results before exceptional items:	0,2 13170	3,000.01	0,200.20	20,505.75	10,02	27,0001.10
DENIM	350.78	616.96	630.27	967.74	1,306.74	1,808.22
SOLAR ENERGY	3.53	23.46	14.74	26.99	36.84	96.09
WIND ENERGY	105.34	88.52	75.34	193.86	155.24	206.64
Total segment results	459.65	728.94	720.35	1,188.59	1,498.82	2,110.95
C Segment results after exceptional items:	133.03	, 20.5 .	720.00	2,200.05	2) 150102	_,
DENIM	350.78	616.96	630.27	967.74	1,532.23	2,033.71
SOLAR ENERGY	3.53	23.46	14.74	26.99	36.84	96.09
WIND ENERGY	105.34	88.52	75.34	193.86	155.24	206.64
Total segment results	459.65	728.94	720.35	1,188.59	1,724.31	2,336.44
Finance costs	(77.50)	(82.52)		,	(181.41)	(344.71
Other unallocable income / (expense), net (includes	(77.50)	(02.32)	(04.73)	(100.02)	(101.41)	(344.7.
exceptional items)		_				
Profit/(loss) before tax	382.15	646.42	635.56	1,028.57	1,542.90	1,991.73
D. Segment assets:	302.13	040.42	033.30	1,020.37	1,342.30	1,331.73
DENIM	14,009.59	13,339.13	12,370.47	14,009.59	12,370.47	12,406.59
SOLAR ENERGY	298.95	312.94	342.53	298.95	342.53	322.03
WIND ENERGY	1,371.64	1,418.26	1,571.72	1,371.64	1,571.72	1,464.88
Total segment assets	15,680.18	15,070.32	14,284.73	15,680.18	14,284.73	14,193.50
Unallocated corporate assets	13,000.10	13,070.32	14,204.73	13,000.10	14,204.73	14,133.30
Total assets	15,680.18	15,070.32	14,284.73	15,680.18	14,284.73	14,193.50
E. Segment liabilities:	13,000.10	13,070.32	14,204.73	13,000.10	14,204.73	14,133.30
DENIM	6,124.58	5,430.57	5,257.06	6,124.58	5,257.06	4,965.08
SOLAR ENERGY	183.47	193.93	226.17	183.47	226.17	204.38
WIND ENERGY	682.94	1,039.65	1,209.78	682.94	1,209.78	1,096.36
Total segment liabilities	6,990.99	6,664.15	6,693.01	6,990.99	6,693.01	6,265.83
Unallocated corporate liabilities	0,550.55	0,004.13	0,053.01	0,550.55	0,053.01	0,203.03
Total liabilities	6,990.99	6,664.15	6,693.01	6,990.99	6,693.01	6,265.83
Total Habilities	0,530.55	0,004.13	0,055.01	0,550.55	0,053.01	0,203.63

Pradeep K. Singhi & Associates

CHARTERED ACCOUNTANTS

Limited Review Report for Quarter and Half Year Ended 30th September, 2023

Unaudited Consolidated Financial Results of R & B Denims Limited

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 Half Year Ended 30th September, 2023 (the "Statement") attached herewith, 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").

The Holding Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 persons 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 and Ricon Industries which has become a subsidiary company w.e.f 01.09.2023

Based on our review conducted and procedures performed as stated in paragraph 3 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.

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

Place: Surat Partner
Date: 08/11/2023 M. No. 024612
UDIN: 23024612BGQQOP7833



Un-Audited Consolidated Financial Results for the Quarter and Half Year Ended on 30th September, 2023 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Rs. In Lakhs, except share & per share data)

		(Rs. In Lakhs, except share & per share data) Consolidated						
		Three months ended Six Months Ended Year ended						
Sr.		30.09.2023						
No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2023 Audited	
	Revenue from Operations	Ondudited	onuuuneu	- Caraca a a caraca a	Omanaca	Onudanted	· · · · · · · · · · · · · · · · · · ·	
	a) Sales	6,521.89	5,194.86	2,790.34	11,716.75	14,357.31	25,342.26	
	b) Other operating Income	113.91	3,174.86	220.58	117.86	354.19	935.12	
	Total Revenue from operations	6,635.80	5,198.81	3,010.92	11,834.61	14,711.50	26,277.39	
2	Other Income	41.35	44.52	19.53	85.86	44.00	244.80	
3	Total income (1+2)	6,677.15	5,243.33	3,030.45	11,920.47	14,755.50	26,522.18	
	Expenses							
	a) Cost of Materials consumed	4,611.71	3,738.27	1,872.47	8,349.99	13,065.20	20,142.15	
	b) Purchase of stock-in-trade			-	-		-	
	c) Changes in inventories of finished goods, work-in-	347.59	(325.42)	(685.58)	22.16	(2,129.44)	(196.44)	
	d) Employee benefits expense	466.06	401.78	367.60	867.84	755.97	1,505.91	
	e) Finance Costs	155.61	122.64	144.72	278.25	291.67	542.69	
	f) Depreciation and amortisation expense	360.91	292.31	281.93	653.22	555.84	1,243.56	
	g) Other Expenses	311.08	229.28	293.13	540.37	726.45	1,397.62	
	Total Expenses	6,252.96	4,458.86	2,274.28	10,711.82	13,265.70		
5	Profit/loss before tax (3-4)	424.18	784.47	756.17	1,208.65	1,489.80	1,886.69	
6	Exceptional Items				-	225.49	225.49	
7	Profit/loss before tax from continuing operations (5-6)	424.18	784.47	756.17	1,208.65	1,715.29	2,112.18	
8	Tax Expense							
	a) Current Tax	(66.67)	(269.67)	(196.96)	(336.33)	(382.14)	(438.70)	
	b) Deferred Tax	(1.67)	(1.74)	(16.66)	(3.40)	(91.69)	(125.86)	
	c) Short/Excess Tax Provision of the earlier year	-		(0.87)		(0.87)		
9	Net profit/loss for the period (7-8)	355.85	513.07	541.69	868.92	1,240.60	1,547.63	
10	Other Comprehensive Income							
	Items that will not be reclassified to profit or loss							
	Defined Benefit plan actuarial gains/(losses)	(0.07)	0.56	2.30	0.49	9.06	11.15	
	Fair value of equity instruments through other comprehensive income	-	(1.67)	(1.14)	(1.67)	1.58	0.57	
	Income Tax relating to items that will not be							
	reclassified to profit or loss							
	Defined Benefit plan actuarial gains/(losses)	0.01	0.17	0.65	0.18	2.43	2.89	
	Fair value of equity instruments through other	-	(0.58)	(0.40)	(0.58)	0.55	0.20	
	comprehensive income							
	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	(0.07)	(0.70)	0.90	(0.77)	7.65	8.63	
11	Total Comprehensive Income for the year	355.78	512.37	542.59	868.15	1,248.25	1,556.25	
12	Paid- Up Equity Share Capital	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47	
	(Face Value of Rs 2/- per share)				-			
13	Earnings per equity share							
	a) Basic	0.51	0.73	0.77	1.24	1.77	2.21	
	b) Diluted	0.51	0.73	0.77	1.24	1.77	2.21	

For, R & B DENIMS LIMITED

Place: Surat
Date:

(Managing Director)
DIN: 01091166



Statement of Assets and Liabilities for the Second Quarter and Year ended on 30th September, 2023 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Rs. In Lakhs except shares and share data)

Sr. No.	Particulars	Consoli	dated
		As at 30.09.2023	As at 31.03.2023
		(Unaudited)	(Unaudited)
Α	ASSETS	(onauticu)	(onauanca)
1			
1	Non - Current Assets (a) Properties, Plant and Equipment	10,265.40	6,866.32
	(b) Capital Work In Progress	8.17	0,000.32
	(b) Investment property	-	
	(c) Other Intangible Assets	0.20	
	(d) Right of use assets	-	
	(e) Financial Assets	-	
	(i) Investment	158.48	131.78
	(ii) Trade Receivables	8.88	8.86
	(iii) Loans (iv) Other Financial Assets		
	(f) Deferred Tax Assets	9,53	5.60
	(g) Other Non - Current Assets	657.71	132.80
	Total Non Current Assets	11,108.36	7,145.36
2	Current Assets		
	(a) Inventories	3,863.01	1,984.63
	(b) Financial Assets	3,863.01	1,704.03
	(i) Investments	-	
	(ii) Trade Receivables	5,952.88	3,079.69
	(iii) Cash and cash Equivalents	364.70	796.98
	(iv) Loans and Advances	962.42	862.60
	(v) Other Financial Assets	-	
	(c) Other Current Assets	3,814.19	1,530.80
	Total Current Assets	14,957.21	8,254.71
	Total Assets	26,065.57	15,400.07
В	Equity and Liabilities		
1	Equity	1 200 47	1 200 47
	(a) Equity Share Capital (b) Other Equity	1,399.47 7,289.13	1,399.47 6,528.62
-	(C) Non Controlling Interest	2,636.59	18.01
	Total Equity	11,325.19	7.946.11
2	Liabilities		1,110.00
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,194.25	4,137.87
	(ii) Trade Payables	0.10	
	(iii) Other Financial Liabilities	-	
	(b) Provisions	30.50	16.86
	(c) Deferred Tax Liabilities (Net)	202.90	198.59
	(d) Other Non Current Liabilities	E 40E EE	4 950 00
	Total Non Current Liabilities	5,427.75	4,353.32
	Current Liabilities		
-	(a) Financial Liabilities	0.700.10	444.00
	(i) Borrowings	3,698.42	111.83
	(ii) Trade Payables (iii) Other Financial Liabilities	1,732.42 1,949.78	1,038.10 923.75
	(b) Other Current Liabilities	683.65	472.66
	(c) Provisions	1,248.36	554.30
	Total Current Liabilitites	9,312.63	3,100.65
	Total Liabilities	14,740.38	7,453.97
	Total Equity and Liabilities	26,065.57	15,400.07

For, R & B DENIMS LIMITED

Place: Surat Date: Rajkumar Borana (Managing Director) DIN: 01091166

R&B Denims Ltd



(Rs. In Lakhs)

_		(Rs. In Lakhs) Consolidated				
		Six Montl				
		30.09.2023	30.09.2022			
<u> </u>		(Unaudited)	(Unaudited)			
A	CASH FLOW FROM OPERATING ACTIVITIES	4.000.5	4 = 4 = 00			
	Profit before tax	1,208.65	1,715.29			
	Adjustment For:					
	Depreciation	653.22	555.84			
	Dividend Income	(12.28)	- -			
	Interest Income	(69.79)	(19.13)			
	Profit on sale of Fixed Assets	(2.86)	(225.49)			
	Interest Expense	273.00	271.75			
	Operating Profit before Working Capital Changes	2,049.95	2,298.26			
	Adjustment For:					
	(Increase)/decrease in trade receivables	(2,873.21)	2,481.18			
	(Increase)/decrease in inventories	(1,878.39)	(1,580.86)			
	(Increase)/decrease in other current assets	(2,283.39)	278.18			
	(Increase)/decrease in other non-current assets	(524.91)	1.41			
	(Increase)/decrease in Loans & Advances	(99.82)	-			
	Increase/(decrease) in trade payables	694.43	417.07			
	Increase/(decrease) in other current financial liabilities	1,026.03	149.65			
	Increase/(decrease) in other current liabilities	210.99	(351.23)			
	Increase/(decrease) in non-current provisions	13.63	6.00			
	Increase/(decrease) in current provisions	246.30	8.46			
	Cash Generated From Operations before taxes	(3,418.38)	3,708.12			
	Income taxes paid	-	(558.86)			
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(3,418.38)	3,149.26			
В	CASH FLOW FROM INVESTING ACTIVITIES:					
-	Purchase/Sale of Fixed Assets	(4,049.64)	187.02			
	Share of profit from partnership firm/Minority Interest	2,591.88	(171.32)			
	Increase/(decrease) in Capital work-in-progress	(8.17)	(398.17)			
	Dividend Income	12.28	-			
	Interest Received	69.79	19.13			
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(1,383.87)	(363.34)			
	CACH BY ONLY BROWN BIN ANGING A CHRISTIANG					
С	CASH FLOW FROM FINANCING ACTIVITIES:	2 506 50	(2.500.00)			
	Increase/(decrease) in short term borrowings	3,586.59	(3,508.99)			
	Increase/(decrease) in long term borrowings	1,056.38	515.06			
1	Interest Paid	(273.00)	(271.75)			
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	4,369.97	(3,265.68)			
	Net Increase in Cash & Cash equivalents [A+B+C]	(432.28)	(479.75)			
D	Cash and Cash equivalents at the beginning of the year (D)	796.98	1,334.72			
E	Cash and Cash equivalents at the end of the year (E)	364.70	854.97			

For, R & B DENIMS LIMITED

Rajkumar Borana (Managing Director) DIN: 01091166

Place: Surat Date:



CONSOLIDATED SEGMENT INFO	RMATION FOR THE QUAI		AR ENDED 30TH SEP			Rs. in Lakhs		
Particulars		Quarter Ended			Half Year Ended			
	30th September	30th June 2023	30th September	30th September	30th September	31st Mar 2023		
	2023		2022	2023	2022			
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
A. Segment revenue :								
Revenue from operations								
DENIM	6,635.80	5,198.81			14,711.50			
SOLAR ENERGY	25.51	34.35			57.83	139.13		
WIND ENERGY	359.09	284.86			543.80	871.41		
Total	7,020.39	5,518.02		,	15,313.13	27,287.92		
Less: Inter-segment revenue	384.59	319.21	282.47	703.81	601.63	1010.54		
Revenue from operations	6,635.80	5,198.81	3,010.94	11,834.61	14,711.50	26,277.39		
B. Segment results before exceptional items:								
DENIM	342.50	732.52	807.84	1075.02	1558.63	2178.94		
SOLAR ENERGY	14.51	23.46	14.74	37.97	36.84	96.09		
WIND ENERGY	222.78	151.13	78.33	373.91	186.01	154.36		
Total segment results	579.79	907.11	900.91	1,486.90	1,781.48	2,429.38		
C Segment results after exceptional items:								
DENIM	342.50	732.52	807.84	1075.02	1784.12	2404.43		
SOLAR ENERGY	14.51	23.46	14.74	37.97	36.84	96.09		
WIND ENERGY	222.78	151.13	78.33	373.91	186.01	154.36		
Total segment results	579.79	907.11	900.91	1,486.90	2,006.97	2,654.87		
Finance costs	(155.61)	(122.64)	(144.72)	(278.25)	(291.67)	(542.69		
Other unallocable income / (expense), net (includes			1					
exceptional items)								
Profit/(loss) before tax	424.18	784.47	756.18	1,208.65	1,715.29	2,112.18		
D. Segment assets:								
DENIM	23,184.06	13,293.74	13,857.60	23,184.06	13,857.60	12,991.80		
SOLAR ENERGY	470.25	312.94	342.53	470.25	342.53	322.03		
WIND ENERGY	2,411.26	1,977.49	2,400.67	2,411.26	2,400.67	2,086.25		
Total segment assets	26,065.57	15,584.17	16,600.80	26,065.57	16,600.80	15,400.07		
Unallocated corporate assets	,,,,,,	,,,,,	.,	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,		
Total assets	26,065.57	15,584.17	16,600.80	26,065.57	16,600.80	15,400.07		
E. Segment liabilities:		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,	,	,		
DENIM	11.796.82	5.823.20	6.765.44	11.796.82	6.765.44	5.341.14		
SOLAR ENERGY	482.36	193.93	226.17	,	226.17	204.38		
WIND ENERGY	2.461.21	1819.20			2086.61	1908.44		
Total segment liabilities	14,740.38				9,078.22	7,453.9		
Unallocated corporate liabilities	24)740.00	7,000.02	3,070.22	24,740.00	3,070122	7,133.37		
Total liabilities	14,740.38	7,836.32	9,078.22	14,740.38	9,078.22	7,453.97		
	2.,,,40.30	,,030.32	3,070.22	2-1,7-70.30	5,070.22	.,		