



February 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 Third Quarter and Nine Months ended on 31st December, 2021**

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> February, 2022 at 02:00 PM and concluded at 02:45 PM, have inter alia considered and approved the Un-audited Standalone and consolidated Financial Results for the Third Quarter and Nine Months ended on 31st December, 2021. 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**

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

Tel. + 91 96012 81648 Website : [www.rnbdenims.com](http://www.rnbdenims.com)

E mail :- [info@rnbdenims.com](mailto:info@rnbdenims.com) CIN : L17120GJ2010PLC062949

# 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 ended December 31, 2021 and year to date from April 1, 2021 to December 31, 2021 (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").

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 as amended, 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 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**

**PRADEEP  
KUMAR  
SINGHI**

Digitally signed by PRADEEP  
KUMAR SINGHI  
DN: cn=PRADEEP KUMAR SINGHI,  
c=IN, o=Pradeep K. Singhi & Associates,  
serialNumber=77431d5e7a7c2c3144  
4980085f550a4a7502e1902f475  
b45510b4a5d4c27  
Date: 2022.02.14 14:30:46 +05'30'

**(CA Pradeep Kumar Singhi)**

**Partner**

**M. No. 024612**

**UDIN: 22024612ABZNX3259**

**Place: Surat  
Date: 14/02/2022**



**Un-Audited Standalone Financial Results for the Third Quarter and Nine Months Ended 31st December, 2021**  
pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

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

Sr. No.	Particulars	Standalone					
		Three months ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	a) Sales	8,207.30	6,469.06	6,119.42	19,261.97	9,385.63	16,879.04
	b) Other operating Income	84.56	0.00	-	182.82	9.79	536.24
	<b>Total Revenue from operations</b>	<b>8,291.86</b>	<b>6,469.06</b>	<b>6,119.42</b>	<b>19,444.79</b>	<b>9,395.42</b>	<b>17,415.28</b>
<b>2</b>	<b>Other Income</b>	<b>77.08</b>	<b>41.56</b>	<b>73.82</b>	<b>143.57</b>	<b>99.91</b>	<b>351.09</b>
<b>3</b>	<b>Total income (1+2)</b>	<b>8,368.94</b>	<b>6,510.62</b>	<b>6,193.24</b>	<b>19,588.36</b>	<b>9,495.33</b>	<b>17,766.37</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	6,583.92	5,170.18	4,485.24	16,300.68	6,884.62	12,988.67
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	113.25	(111.28)	419.55	(911.77)	672.74	988.22
	d) Employee benefits expense	348.66	249.63	235.55	835.49	427.44	785.24
	e) Finance Costs	110.51	78.63	57.42	255.84	236.11	384.70
	f) Depreciation and amortisation expense	147.05	95.69	93.18	327.85	279.18	368.11
	g) Other Expenses	289.16	340.30	349.25	894.80	681.65	1,235.43
	<b>Total Expenses</b>	<b>7,592.56</b>	<b>5,823.15</b>	<b>5,640.20</b>	<b>17,702.89</b>	<b>9,181.74</b>	<b>16,750.38</b>
<b>5</b>	<b>Profit/loss before tax (3-4)</b>	<b>776.38</b>	<b>687.47</b>	<b>553.04</b>	<b>1,885.47</b>	<b>313.59</b>	<b>1,015.99</b>
<b>6</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit/loss before tax from continuing operations (5-6)</b>	<b>776.38</b>	<b>687.47</b>	<b>553.04</b>	<b>1,885.47</b>	<b>313.59</b>	<b>1,015.99</b>
<b>8</b>	<b>Tax Expense</b>						
	a) Current Tax	(138.04)	(66.71)	(64.59)	(298.36)	(64.59)	(187.10)
	b) Deferred Tax	(38.35)	(98.47)	(10.72)	(143.38)	8.78	5.20
	c) Short/Excess Tax Provision of the earlier year	-	-	-	-	-	(1.59)
<b>9</b>	<b>Net profit/loss for the period (7-8)</b>	<b>599.99</b>	<b>522.30</b>	<b>477.73</b>	<b>1,443.73</b>	<b>257.77</b>	<b>832.49</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	0.08	1.94	4.27	7.25	11.75	18.27
	Income Tax relating to items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	0.02	0.48	1.07	1.82	2.96	4.60
	Items that will be reclassified to profit or loss						
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income for the year, net</b>	<b>0.06</b>	<b>1.46</b>	<b>3.20</b>	<b>5.42</b>	<b>8.80</b>	<b>13.67</b>
<b>11</b>	<b>Total Comprehensive Income for the year</b>	<b>600.05</b>	<b>523.75</b>	<b>480.92</b>	<b>1,449.15</b>	<b>266.57</b>	<b>846.16</b>
<b>12</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 2/- per share)</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>
<b>13</b>	<b>Earnings per equity share</b>						
	a) Basic	0.86	0.75	0.68	2.06	0.37	1.19
	b) Diluted	0.86	0.75	0.68	2.06	0.37	1.19

For, R & B DENIMS LIMITED



Rajkumar Borana  
(Managing Director)  
DIN: 01091166

Place: Surat  
Date: 14/02/2022

**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](http://www.rnbdenims.com)

E mail :- [info@rnbdenims.com](mailto:info@rnbdenims.com) CIN : L17120GJ2010PLC062949



STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021						Rs. in Lakhs
Particulars	Three Months Ended			Nine months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A. Segment revenue :</b>						
Revenue from operations						
DENIM	8,291.86	6,469.06	6,119.42	19,444.79	9,395.42	17,415.28
SOLAR ENERGY	26.67	15.20	-	65.97	-	-
WIND ENERGY	120.99	16.57	-	137.57	-	-
Total	8,439.53	6,500.83	6,119.42	19,648.33	9,395.42	17,415.28
Less: Inter-segment revenue	147.67	31.77	-	203.53	-	-
Revenue from operations	8,291.86	6,469.06	6,119.42	19,444.79	9,395.42	17,415.28
<b>B. Segment results before exceptional items:</b>						
DENIM	822.43	752.71	610.47	2,047.17	549.70	1,400.69
SOLAR ENERGY	15.09	5.72	-	37.09	-	-
WIND ENERGY	49.37	7.67	-	57.04	-	-
Total segment results	886.90	766.09	610.47	2,141.31	549.70	1,400.69
<b>C. Segment results after exceptional items:</b>						
DENIM	822.43	752.71	610.47	2,047.17	549.70	1,400.69
SOLAR ENERGY	15.09	5.72	-	37.09	-	-
WIND ENERGY	49.37	7.67	-	57.04	-	-
Total segment results	886.90	766.09	610.47	2,141.31	549.70	1,400.69
Finance costs	-110.51	-78.63	-57.42	-255.84	-236.11	-384.70
Other unallocable income / (expense), net (includes exceptional items)	-	-	-	-	-	-
Profit/(loss) before tax	776.38	687.46	553.04	1,885.47	313.59	1,015.99
<b>D. Segment assets:</b>						
DENIM	13,039.74	13,333.02	10,114.92	13,039.74	10,114.92	11,758.09
SOLAR ENERGY	372.89	384.31	-	372.89	-	-
WIND ENERGY	1,733.92	1,789.96	-	1,733.92	-	-
Total segment assets	15,146.55	15,507.29	10,114.92	15,146.55	10,114.92	11,758.09
Unallocated corporate assets	-	-	-	-	-	-
Total assets	15,146.55	15,507.29	10,114.92	15,146.55	10,114.92	11,758.09
<b>E. Segment liabilities:</b>						
DENIM	7,776.22	8,675.23	6,382.58	7,776.22	6,382.58	7,446.16
SOLAR ENERGY	248.25	333.27	-	248.25	-	-
WIND ENERGY	1,361.00	1,337.75	-	1,361.00	-	-
Total segment liabilities	9,385.47	10,346.26	6,382.58	9,385.47	6,382.58	7,446.16
Unallocated corporate liabilities	-	-	-	-	-	-
Total liabilities	9,385.47	10,346.26	6,382.58	9,385.47	6,382.58	7,446.16

For, R & B DENIMS LIMITED



Rajkumar Borana  
(Managing Director)  
DIN: 01091166

Place: Surat  
Date: 14/02/2022

## 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

# 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 ended December 31, 2021 and year to date from April 1, 2021 to December 31, 2021 (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").

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 as amended, 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 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.

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**

**PRADEEP  
KUMAR  
SINGHI**

Digitally signed by PRADEEP  
KUMAR SINGHI  
DN: cn=PRADEEP KUMAR  
SINGHI, o=Pradeep K. Singhi & Associates,  
c=India  
serialNumber=77451e5ae7e2c31  
44f0b9b95c5c5a2c753c2913527  
4750005166f8e8d43952  
Date: 2022.02.14 14:36:38 +05'30'

**(CA Pradeep Kumar Singhi)**

**Partner**

**M. No. 024612**

**UDIN: 22024612ABZUEM8921**

**Place: Surat  
Date: 14/02/2022**



**Un-Audited Consolidated Financial Results for the Third Quarter and Nine Months Ended 31st December, 2021**  
pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

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

Sr. No.	Particulars	Consolidated					
		Three months ended			Nine months ended		Year ended
		31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2020 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	31.03.2021 Audited
<b>1</b>	<b>Revenue from Operations</b>						
	a) Sales	7,883.41	6,462.03	6,065.22	18,749.02	9,400.21	16,800.96
	b) Other operating Income	188.75	42.24	57.49	443.85	161.86	1,418.74
	<b>Total Revenue from operations</b>	<b>8,072.15</b>	<b>6,504.27</b>	<b>6,122.71</b>	<b>19,192.87</b>	<b>9,562.07</b>	<b>18,219.70</b>
<b>2</b>	<b>Other Income</b>	<b>54.14</b>	<b>39.89</b>	<b>7.48</b>	<b>94.61</b>	<b>77.26</b>	<b>107.82</b>
<b>3</b>	<b>Total income (1+2)</b>	<b>8,126.30</b>	<b>6,544.17</b>	<b>6,130.19</b>	<b>19,287.48</b>	<b>9,639.33</b>	<b>18,327.52</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	5,790.95	4,620.05	4,016.69	14,320.66	6,207.69	11,919.38
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(23.38)	(98.71)	382.96	(1,016.50)	674.90	961.81
	d) Employee benefits expense	467.97	340.03	330.24	1,133.53	598.31	1,074.44
	e) Finance Costs	141.58	118.52	101.47	368.33	375.32	575.19
	f) Depreciation and amortisation expense	208.64	157.28	140.06	512.62	495.81	657.07
	g) Other Expenses	654.70	684.77	504.58	1,877.09	924.68	1,720.18
	<b>Total Expenses</b>	<b>7,240.46</b>	<b>5,821.94</b>	<b>5,475.99</b>	<b>17,195.73</b>	<b>9,276.71</b>	<b>16,908.07</b>
<b>5</b>	<b>Profit/loss before tax (3-4)</b>	<b>885.84</b>	<b>722.20</b>	<b>654.20</b>	<b>2,091.75</b>	<b>362.62</b>	<b>1,419.45</b>
<b>6</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit/loss before tax from continuing operations (5-6)</b>	<b>885.84</b>	<b>722.20</b>	<b>654.20</b>	<b>2,091.75</b>	<b>362.62</b>	<b>1,419.45</b>
<b>8</b>	<b>Tax Expense</b>						
	a) Current Tax	(188.00)	(80.29)	(80.44)	(409.47)	(80.44)	(402.16)
	b) Deferred Tax	(38.69)	(98.26)	(44.43)	(143.32)	6.97	6.82
	c) Short/Excess Tax Provision of the earlier year	(8.14)	-	-	(8.14)	-	(1.69)
<b>9</b>	<b>Net profit/loss for the period (7-8)</b>	<b>651.01</b>	<b>543.66</b>	<b>529.32</b>	<b>1,530.82</b>	<b>289.15</b>	<b>1,022.42</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	Defined Benefit plan actuarial gains/(losses)	(0.10)	2.57	8.71	8.63	19.77	27.40
	<b>Income Tax relating to items that will not be reclassified to profit or loss</b>						
	Defined Benefit plan actuarial gains/(losses)	(0.04)	0.71	2.63	2.31	5.76	7.79
	<b>Items that will be reclassified to profit or loss</b>						
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income for the year, net</b>	<b>(0.06)</b>	<b>1.86</b>	<b>6.08</b>	<b>6.32</b>	<b>14.01</b>	<b>19.61</b>
<b>11</b>	<b>Total Comprehensive Income for the year</b>	<b>650.95</b>	<b>545.52</b>	<b>535.40</b>	<b>1,537.15</b>	<b>303.17</b>	<b>1,042.03</b>
<b>12</b>	<b>Paid-up Equity Share Capital</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>	<b>1,399.47</b>
	(Face Value of Rs. 2/- per share)						
<b>13</b>	<b>Earnings per equity share</b>						
	a) Basic	0.93	0.78	0.76	2.19	0.41	1.46
	b) Diluted	0.93	0.78	0.76	2.19	0.41	1.46

For, R & B DENIMS LIMITED



Rajkumar Borana  
(Managing Director)  
DIN: 01091166

Place: Surat  
Date: 14/02/2022

**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](http://www.rnbdenims.com)

E mail :- [info@rnbdenims.com](mailto:info@rnbdenims.com) CIN : L17120GJ2010PLC062949



CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021						Rs. in Lakhs
Particulars	Three Months Ended			Nine months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A. Segment revenue :</b>						
Revenue from operations						
DENIM	8,072.15	6,504.27	6,122.71	19,192.87	9,562.07	18,219.70
SOLAR ENERGY	26.67	15.20	-	65.97	-	-
WIND ENERGY	120.99	16.57	-	137.57	-	-
Total	<b>8,219.82</b>	<b>6,536.05</b>	<b>6,122.71</b>	<b>19,396.41</b>	<b>9,562.07</b>	<b>18,219.70</b>
Less: Inter-segment revenue	147.67	31.77	-	203.53	-	-
Revenue from operations	<b>8,072.15</b>	<b>6,504.27</b>	<b>6,122.71</b>	<b>19,192.87</b>	<b>9,562.07</b>	<b>18,219.70</b>
<b>B. Segment results before exceptional items:</b>						
DENIM	962.95	827.34	755.67	2,365.95	737.94	1,994.63
SOLAR ENERGY	15.09	5.72	-	37.09	-	-
WIND ENERGY	49.37	7.67	-	57.04	-	-
Total segment results	<b>1,027.42</b>	<b>840.73</b>	<b>755.67</b>	<b>2,460.08</b>	<b>737.94</b>	<b>1,994.63</b>
<b>C Segment results after exceptional items:</b>						
DENIM	962.95	827.34	755.67	2,365.95	737.94	1,994.63
SOLAR ENERGY	15.09	5.72	-	37.09	-	-
WIND ENERGY	49.37	7.67	-	57.04	-	-
Total segment results	<b>1,027.42</b>	<b>840.73</b>	<b>755.67</b>	<b>2,460.08</b>	<b>737.94</b>	<b>1,994.63</b>
Finance costs	-141.58	-118.52	-101.47	-368.33	-375.32	-575.19
Other unallocable income / (expense), net (includes exceptional items)	-	-	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>885.84</b>	<b>722.20</b>	<b>654.20</b>	<b>2,091.75</b>	<b>362.62</b>	<b>1,419.44</b>
<b>D. Segment assets:</b>						
DENIM	14,456.53	14,171.25	11,219.16	14,456.53	11,219.16	13,727.26
SOLAR ENERGY	372.89	384.31	-	372.89	-	-
WIND ENERGY	2,777.87	2,807.01	-	2,777.87	-	-
Total segment assets	<b>17,607.29</b>	<b>17,362.58</b>	<b>11,219.16</b>	<b>17,607.29</b>	<b>11,219.16</b>	<b>13,727.26</b>
Unallocated corporate assets	-	-	-	-	-	-
Total assets	<b>17,607.29</b>	<b>17,362.58</b>	<b>11,219.16</b>	<b>17,607.29</b>	<b>11,219.16</b>	<b>13,727.26</b>
<b>E. Segment liabilities:</b>						
DENIM	9,902.84	9,722.00	7,832.17	9,902.84	7,832.17	9,656.73
SOLAR ENERGY	248.25	333.27	-	248.25	-	-
WIND ENERGY	2,066.00	2,041.02	-	2,066.00	-	-
Total segment liabilities	<b>12,217.09</b>	<b>12,096.29</b>	<b>7,832.17</b>	<b>12,217.09</b>	<b>7,832.17</b>	<b>9,656.73</b>
Unallocated corporate liabilities	-	-	-	-	-	-
Total liabilities	<b>12,217.09</b>	<b>12,096.29</b>	<b>7,832.17</b>	<b>12,217.09</b>	<b>7,832.17</b>	<b>9,656.73</b>

For, R & B DENIMS LIMITED



Rajkumar Borana  
(Managing Director)  
DIN: 01091166

Place: Surat  
Date: 14/02/2022

### 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](http://www.rnbdenims.com)

E mail :- [info@rnbdenims.com](mailto:info@rnbdenims.com) CIN : L17120GJ2010PLC062949



Notes:

1. The above unaudited financial results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors of the company at its meeting held on 14th February, 2022. These results have been subjected to a limited review by the Statutory Auditors of the Company who have expressed an unmodified opinion thereon.
2. The outbreak of coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. However, the business activities of the company is going gradually on track in line with the lifting of restrictions as were imposed by the state and Central Government.
3. During the quarter, the company has subdivided its 13994688 equity shares of face value of Rs. 10/- each fully paid-up into 69973440 equity shares of face value of Rs. 2/- each fully paid-up w.e.f 29<sup>th</sup> October, 2021 as recommended by the Board of directors and 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 pervious periods/year.
4. The consolidated results include the result of following subsidiary:
  - i) RB Industries, a Partnership Firm
5. The reportable segments (for 31.12.2021 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.
6. The figures for the previous periods have been regrouped/reclassified/restated, wherever considered necessary/required.

Place: Surat  
Date: 14/02/2022

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](http://www.rnbdenims.com)

E mail :- [info@rnbdenims.com](mailto:info@rnbdenims.com) CIN : L17120GJ2010PLC062949