

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: MD House, Plot No 2715/A , Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

**UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2020**

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			NINE MONTH ENDED		F.Y ENDED
		31/12/2020 UNAUDITED	30/09/2020 UNAUDITED	31/12/2019 UNAUDITED	31/12/2020 UNAUDITED	31/12/2019 UNAUDITED	31/03/2020 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	6,980.64	5,668.94	4,444.71	15,536.06	28,674.01	36,101.28
II	Other Business Income	91.36	160.69	288.19	427.57	415.03	132.91
III	Total Income (I + II)	7,072.00	5,829.63	4,732.90	15,963.63	29,089.04	36,234.19
	EXPENSES						
(a)	Cost of materials consumed	7,425.95	5,837.12	4,445.76	16,819.72	22,198.08	38,063.92
(b)	Purchase of Stock in Trade	830.06	262.39	415.26	1,092.45	3,209.76	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(1,537.96)	(111.63)	(2,088.66)	(481.75)	(3,864.16)	(5,891.28)
(d)	Employees Cost	77.84	94.38	94.37	255.21	373.84	515.17
(e)	Finance Cost	441.21	442.98	478.53	1,318.95	1,107.97	1,598.76
(f)	Depreciation and Amortisation Expenses	142.06	145.33	152.35	429.93	423.61	566.96
(g)	Other Expenses. (Please show separately)						
	- Fair Value of Current Investment	-	-	-	-	-	-
	- Share Registration Expense	-	-	-	-	-	-
	- Other Expenses	147.08	324.16	1,080.77	517.54	5,330.68	801.48
	TOTAL EXPENSES (IV (a to g))	7,526.24	6,994.73	4,578.38	19,952.04	28,779.78	36,153.00
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(454.24)	(1,165.10)	154.52	(3,988.41)	309.26	81.18
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	(454.24)	(1,165.10)	154.52	(3,988.41)	309.26	81.18
VIII	TAX EXPENSES						
(a)	Current Tax	-	-	25.72	-	59.06	19.44
(b)	Deferred Tax	43.22	3.73	28.79	50.97	86.36	38.05
	Total Tax Expenses	43.22	3.73	54.51	50.97	145.42	57.49
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	(497.46)	(1,168.83)	100.01	(4,039.37)	163.85	23.70
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	0.51
	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(0.17)
XI	Total Comprehensive Income (IX+X)	(497.46)	(1,168.83)	100.01	(4,039.37)	163.85	24.04
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,408.77	2,508.60	2,408.77	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	(1.98)	(4.66)	0.42	(16.11)	0.68	0.10
(ii)	Diluted	(1.98)	(4.66)	0.42	(16.11)	0.68	0.10
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(497.46)	(1,168.83)	100.01	(4,039.37)	163.85	24.04

NOTES:

1

The Company has adopted Indian Accounting Standards (IND AS) w.e.f. 1s April 2018 and accordingly these financial statements are prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 (Interim Financial Reporting) prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial Results have been presented in accordance with IND AS 101 (First Time Adoption of IND-AS.)

2

The above Financial Results have been reviewed by the Audit Committee in its meeting held on 11th February 2021 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are subjected to Limited Review by Statutory Auditors. The Management has exercised necessary deligence to ensure that the financial results provide a true and fair view of the company's affairs.

3

There is possibilities that these financial results may require before constituting the final IND AS Financial statements as of and for the year ending 31st March 2020 due to changes in financia reporting requirements arising from new or revised standards or interpretations issued by NFRA OR ICAI OR any other authority constituted and authorized by the Ministry of Corporate Affaris.

4

Further to declaration of COVID 19 as a pandemic by World Health Organisation in March 2020 and the nationwide lockdown announced by the Government of India on 24th March, 2020, the operations of the Company were severely disrupted.

5

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

For Rudra Global Infra Products Limited

Nikhil Gupta

Director

DIN 01069514



Date: 11.02.2021

Place: Bhavnagar

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: MD House, Plot No 2715/A , Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2020

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		F.Y Ended
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	6,980.64	5,668.94	4,444.71	15,536.06	28,674.01	36,101.28
II	Other Business Income	91.36	160.69	288.19	427.57	415.03	132.91
III	Total Income (I + II)	7,072.01	5,829.63	4,732.90	15,963.63	29,089.04	36,234.19
	EXPENSES						
(a)	Cost of materials consumed	7,425.95	5,838.21	4,445.76	16,819.72	22,198.08	38,063.92
(b)	Purchase of Stock in Trade	830.06	262.39	415.26	1,092.45	3,209.76	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(1,537.96)	(111.63)	(2,088.66)	(481.75)	(3,864.16)	(5,891.28)
(d)	Employees Cost	77.84	94.38	94.37	255.21	373.84	515.17
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(f)	Depreciation and Amortisation Expenses	142.06	145.27	152.35	429.93	423.61	566.96
(g)	Other Expenses. (Please show separately	-	-	-	-	-	-
	- Fair Value of Current Investment	-	-	-	-	-	-
	- Share Registration Expense	-	-	-	-	-	-
	- Other Expenses	147.09	325.83	1,080.77	518.83	5,330.68	801.48
	TOTAL EXPENSES (IV (a to g))	7,526.26	6,997.45	4,578.38	19,953.35	28,779.78	36,153.00
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(454.25)	(1,167.82)	154.52	(3,989.72)	309.26	81.18
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	(454.25)	(1,167.82)	154.52	(3,989.72)	309.26	81.18
	TAX EXPENSES						
(a)	Current Tax	-	-	25.72	-	59.06	19.44
(b)	Deferred Tax	43.22	3.73	28.79	50.97	86.36	38.05
	Total Tax Expenses	43.22	3.73	54.51	50.97	145.42	57.49
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	(497.47)	(1,171.55)	100.01	(4,040.68)	163.84	23.70
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	0.51
	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(0.17)
XI	Total Comprehensive Income (IX+X)	(497.47)	(1,171.55)	100.01	(4,040.68)	163.84	24.04
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 10 Face value per share)	2,508.60	2,508.60	2,408.77	2,508.60	2,408.77	2,508.60
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XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(497.47)	(1,171.55)	100.01	(4,040.68)	163.84	24.04



Limited Review Report on unaudited quarterly standalone financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To the Board of Directors of

Rudra Global Infra Products Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Rudra Global Infra Products Limited ("the Company") for the quarter and nine months ended on 31st December, 2020** and year to date results for the period from 1st April 2020 to 31st December 2020 ("**the Statement**") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Ahmedabad

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

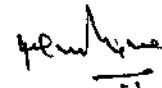

For J P M K & COMPANY
(Formerly known as J Vageriya & Associates)
Chartered Accountants

Jitendra Vageriya
Partner
M.No. 114424
Place: Ahmedabad
Date: 11/02/2021
UDIN: 21114424AAAACW1758

For Sunil Dad & Co.

Chartered Accountants

Praveen Toshnjwal
Partner
M.No. 121017
Place: Ahmedabad
Date: 11/02/2021
UDIN:21121017AAAACZ5394

Limited Review Report on unaudited quarterly consolidated financial results of Rudra Global Infra Products Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

**To the Board of Directors of
Rudra Global Infra Products Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Rudra Global Infra Products Limited ("the Parent")** and its subsidiary (the parent and its subsidiary together referred to as "the group") **for the quarter and half year ended on 31st December, 2020** and year to date results for the period from 1st April 2020 to 31st December 2020 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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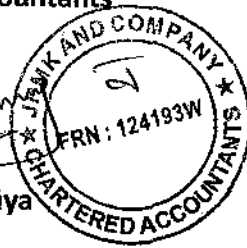
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mumbai@jpkm.org, pmj@vageriya.com



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The statement includes the result of a subsidiary, Rudra Aerospace and Defence Private Limited.

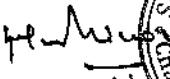
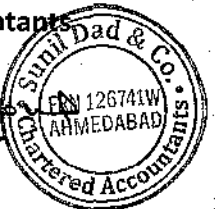
For J P M K & COMPANY
(Formerly known as J Vageriya & Associates)
Chartered Accountants

Jitendra Vageriya
Partner
M.No. 114424
Place: Ahmedabad
Date: 11/02/2021
UDIN: 21114424AAAACV9362

For Sunil Dad & Co.

Chartered Accountants

Praveen Toshniwal
Partner
M.No. 121017
Place: Ahmedabad
Date: 11/02/2021
UDIN: 21121017AAAADA1642