



# Rishabh Digha Steel And Allied Products Limited

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CIN: L15310MH1991PLC064563

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017 PART I

Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED			9 MONTHS ENDED UNAUDITED	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
<b>1.</b>	<b>Income from Operations</b>					
	(a) Revenue from operations	100.53	89.52	51.86	276.11	138.66
	(b) Other Income	13.03	3.81	13.03	49.37	39.28
	<b>Total Income from Operations (Net)</b>	<b>113.56</b>	<b>93.33</b>	<b>64.89</b>	<b>325.48</b>	<b>177.94</b>
<b>2.</b>	<b>Expenses</b>					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Purchases of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, and work-in-progress	-	-	-	-	-
	d) Employee benefits expense	18.54	20.85	17.86	61.16	52.59
	e) Finance costs	-	-	-	-	-
	f) Depreciation and Amortisation expense	4.29	4.29	4.44	12.87	13.32
	g) Other expenses	28.11	24.32	25.70	89.16	73.30
	<b>Total Expenses</b>	<b>50.94</b>	<b>49.46</b>	<b>48.00</b>	<b>163.19</b>	<b>139.21</b>
<b>3.</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>62.62</b>	<b>43.87</b>	<b>16.89</b>	<b>162.29</b>	<b>38.73</b>
<b>4.</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>5.</b>	<b>Profit before tax (3-4)</b>	<b>62.62</b>	<b>43.87</b>	<b>16.89</b>	<b>162.29</b>	<b>38.73</b>
<b>6.</b>	<b>Tax expense</b>					
	a) Current Taxes	19.35	13.56	5.22	50.15	12.26
	b) Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>19.35</b>	<b>13.56</b>	<b>5.22</b>	<b>50.15</b>	<b>12.26</b>
<b>7.</b>	<b>Net Movement in regulatory deferral account balances related to profit or Loss and related deferred tax movement</b>	-	-	-	-	-
<b>8.</b>	<b>Net Profit for the period from continuing Operations</b>	<b>43.27</b>	<b>30.31</b>	<b>11.67</b>	<b>112.14</b>	<b>26.47</b>
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-
<b>9.</b>	<b>Net Profit for the period from discontinuing Operations after Tax</b>	-	-	-	-	-
	Share of Profit(Loss) of associates and joint ventures accounting for using equity method	-	-	-	-	-
<b>10.</b>	<b>Total Profit (Loss) for Period</b>	<b>43.27</b>	<b>30.31</b>	<b>11.67</b>	<b>112.14</b>	<b>26.47</b>
<b>11.</b>	<b>Other Comprehensive Income (net of tax)</b>					
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of tax)</b>	-	-	-	-	-
<b>12.</b>	<b>Total Comprehensive Income for the period</b>	<b>43.27</b>	<b>30.31</b>	<b>11.67</b>	<b>112.14</b>	<b>26.47</b>
<b>13.</b>	<b>Total Profit or Loss, attributable to</b>					
	Profit or loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
<b>14.</b>	<b>Total Comprehensive income for the period attributable to</b>					
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-
<b>15.</b>	<b>Details Equity Share Capital</b>					
	Paid-up equity share capital	548.64	548.64	548.64	548.64	548.64
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
<b>16.</b>	<b>Details Debt Securities</b>					
	Paid-up debt capital	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-
	Reserves excluding revaluation reserve	-	-	-	-	-
	Debt redemption reserve	-	-	-	-	-
<b>17.</b>	<b>Earnings per equity share</b>					
<b>i</b>	<b>Earnings per equity share for Continuing Operations</b>					
	Basic earnings (loss) per share from continuing operations	0.79	0.55	0.21	2.04	0.48
	Diluted earnings (loss) per share from continuing operations	0.79	0.55	0.21	2.04	0.48
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>					
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
<b>ii</b>	<b>Earnings per equity share</b>					
	Basic earnings (loss) per share from continuing and discontinued operations	0.79	0.55	0.21	2.04	0.48
	Diluted earnings (loss) per share from continuing and discontinued operations	0.79	0.55	0.21	2.04	0.48
<b>18.</b>	<b>Debt equity ratio</b>					
<b>19.</b>	<b>Debt service coverage ratio</b>					
<b>20.</b>	<b>Interest service coverage ratio</b>					

### SELECT INFORMATION FOR THE QUARTER ENDED 31ST DECEMBER, 2017

Sr. No.	Particulars	3 MONTHS ENDED UNAUDITED			6 MONTHS ENDED UNAUDITED	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
<b>PART II</b>						
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1.</b>	<b>Public Shareholding</b>					
	(a) Number of Shares	1,441,631.00	1,441,631.00	1,441,631	1,441,631	1,441,631
	(b) Percentage of Shareholding	0.26	0.26	26.27%	26.27%	26.27%
<b>2.</b>	<b>Promoters and Promoter Group Shareholding</b>					
	(a) Pledged / Encumbered	-	-	-	-	-
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL
	(b) Non-Encumbered					
	- Number of Shares	4,044,769	4,044,769	4,044,769	4,044,769	4,044,769
	- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	- Percentage of Shares (as a % of the total share capital of the company)	73.73%	73.73%	73.73%	73.73%	300.00%

### Particulars 3 Months ended 31.12.2017

B INVESTOR COMPLAINTS		3 Months ended 31.12.2017	
	Pending at the beginning of the quarter		NIL
	Received during the quarter		NIL
	Disposed of during the quarter		NIL
	Remaining unresolved at the end of the quarter		NIL

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lacs)	
Sr. No.	Particulars	31/12/2017 (Unaudited)	
<b>ASSETS</b>			
<b>1.</b>	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment		208.63
	(b) Capital work-in-progress		-
	(c) Investment property		-
	(d) Goodwill		-
	(e) Other intangible assets		-
	(f) Intangible assets under development		-
	(g) Biological assets other than bearer plants		-
	(h) Investments accounted for using equity method		-
	<b>Non-Current Financial Assets</b>		
	(a) Non Current Investments		444.02
	(b) Trade receivables, non-current		-
	(c) Loans, non-current		-
	(d) Other non-current financial assets		-

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lacs)	
Particulars		31/12/2017 (Unaudited)	
<b>ASSETS</b>			
	<b>Total Non - Current Financial Assets</b>		444.02
	Deferred tax assets (net)		-
	Other non-current assets		-
	<b>Total Non Current Assets</b>		652.65
<b>2.</b>	<b>Current assets</b>		
	(a) Inventories		-
	<b>Current Financial Assets</b>		
	(a) Current investments		-
	(b) Trade receivables, current		95.50
	(c) Cash and cash equivalents		19.08
	(d) Bank balance other than cash and cash equivalents		-
	(e) Loans, current		1.15
	(f) Other current financial assets		170.53
	<b>Total Current Financial Assets</b>		286.26
	Current tax assets (net)		-
	Other current assets		-
	<b>Total current assets</b>		286.26
<b>3.</b>	<b>Non-current assets classified as held for sale</b>		-
<b>4.</b>	<b>Regulatory deferral account debit balances and related deferred tax Assets</b>		-
	<b>TOTAL - ASSETS</b>		938.91
<b>EQUITY AND LIABILITIES</b>			
<b>1.</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity share capital		548.64
	(b) Other equity		296.91
	<b>Total equity attributable to owners of parent</b>		845.55
	Non controlling interest		-
	<b>Total equity</b>		845.55
<b>2.</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>(a) Non-current financial liabilities</b>		
	(i) Borrowings, non-current		5.33
	(ii) Trade payables, non-current		-
	(iii) Other non-current financial liabilities		-
	<b>Total non-current financial liabilities</b>		5.33
	(b) Provisions, non-current		-
	(c) Deferred tax liabilities (net)		-
	(d) Deferred government grants, Non-current		-
	(e) Other non-current liabilities		-
	<b>Total non-current liabilities</b>		5.33
	<b>Current liabilities</b>		
	(a) current financial liabilities		
	(i) Borrowings, current		-
	(ii) Trade payables current		13.89
	(iii) Other current financial liabilities		-
	<b>Total current financial liabilities</b>		13.89
	(b) Other current liabilities		15.42
	(c) Provisions current		58.72
	(d) Current tax liabilities (Net)		-
	(e) Deferred government grants, Current		-
	<b>Total current liabilities</b>		88.03
<b>3.</b>	<b>Liabilities directly associated with assets in disposal group classified as held for sale</b>		-
<b>4.</b>	<b>Regulatory deferral account credit balances and related deferred tax liability</b>		-
	<b>Total liabilities</b>		93.36
	<b>Total equity and liabilities</b>		938.91

### Notes:

- The above Audited Financial Results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 06th February, 2018. The Statutory Auditors have carried out Limited Review of the Unaudited Financial Results for the quarter ended 31st December, 2017.
- The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/12/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI circular dated 5th July 2016, Ind AS and Schedule III (Division II) of the Companies Act, 2013, Applicable to companies that are required to comply with Ind AS.
- The statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31st March 2017 as the same is of mandatory as per SEBI circular dated 5th July 2016.
- Reconciliation of results between Previous reported referred (referred to Previous GAAP) and Ind AS for the quarter ended June 30, 2016 is presented as Below.

Particulars	Rs. in Lakhs
Profit for quarter Ended as per June 30, 2016 as per Previous GAAP	12.82
Less / Add : Adjustments	Nil
<b>Total Comprehensive Income for the Period</b>	<b>12.82</b>

- There is no Difference of Profit between GAAP and Ind AS for the period ending 31st December 2016.
- Provision for Deferred Tax has been Incorporated in the accounts at the end of accounting year, as per the company's practice consistently followed.
- The Company's business activity falls within a single primary business segment thus Segmental Report of accounting is not applicable to the company according to the AS-17 issued by ICAI.
- Cost of Power & Fuel Rs. 4,16,980/-
- Previous year/period figures have been recasted and / or regrouped wherever necessary.

By order of the Board  
For RISHABH DIGHA STEEL AND ALLIED PRODUCTS LTD.

Place : Mumbai.  
Dated : 06th February, 2018

Sd/-  
Mr. ASHOK M. MEHTA  
Managing Director