



RDB REALTY & INFRASTRUCTURE LIMITED

BIKANER BUILDING, 8/1, LAL BAZAR STREET, 1ST FLOOR, KOLKATA - 700 001 • CIN No. : L16003WB2006PLC110039
PHONE : +91 33 4450 0500 • E-MAIL : secretarial@rdbindia.com • Web : www.rdbindia.com

Date: 9th November, 2023

To,
Department of Corporate Services
BSE Limited
P.J.Towers, Dalal Street
Mumbai- 400 001

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata- 700 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting and Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 9th November, 2023, has inter alia, considered and approved the Un-audited financial results (Standalone and Consolidated) for the **quarter and half year ended 30th September, 2023** along with the Limited Review Report(s) thereon issued by the Statutory Auditor of the Company and same is enclosed hereunder.

The meeting commenced at 12.30 P.M. and concluded at 5.00 P.M.

This is for your information and record.

Thanking You.

Yours faithfully,
For RDB Realty & Infrastructure Limited
RDB Realty & Infrastructure Limited

Priyarup Mukherjee

Company Secretary

Priyarup Mukherjee
Company Secretary & Compliance Officer

Encl : as above

Limited Review Report

To
The Board of Directors
RDB REALTY & INFRASTRUCTURE LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of RDB REALTY & INFRASTRUCTURE LIMITED ("the Company"), for the quarter and half year ended September 30, 2023.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 09-11-2023



For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)

Ranjan Singh

(Ranjan Singh)

Partner

(Membership No. 305423)
UDIN: 23305423BHAHHO9684



RDB REALTY & INFRASTRUCTURE LIMITED

Regd. Office : Bikaner Building, 8/1, Lal Bazar Street, 1st Floor, Room No. 10, Kolkata - 700001, CIN: L16003WB2006PLC110039

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Statement of Un-Audited Financial Results (Standalone) for the Quarter and Half-year ended September 30, 2023

(Rs. in lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year ended
		30-Sep-2023 (Un-audited)	30-Jun-2023 (Un-audited)	30-Sep-2022 (Un-audited)	30-Sep-2023 (Un-audited)	30-Sep-2022 (Un-audited)	31-Mar-2023 (Audited)
1	Income						
	(a) Revenue from Operations	1,704.37	1,009.92	1,178.54	2,714.29	2368.92	10,229.47
	(b) Other Income	362.84	361.86	493.36	724.70	528.80	1,032.34
	Total Income	2,067.21	1,371.78	1,671.90	3,438.99	2897.72	11,261.81
2	Expenses						
	(a) Expenses relating to Construction Activity	5,362.67	1,093.42	1,097.62	6,456.09	2060.10	7,573.30
	(b) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(3,860.03)	-316.30	(193.32)	-4,176.33	(223.19)	1641.78
	(c) Employee Benefits Expenses	20.81	30.05	28.78	50.86	55.99	114.85
	(d) Finance Costs	295.35	388.26	355.11	683.61	492.47	1,168.75
	(e) Depreciation and Amortisation Expenses	0.32	1.74	2.10	2.06	3.97	6.74
	(f) Other Expenses	35.28	39.11	147.91	74.39	183.61	216.03
3	Total Expenses	1,854.40	1,236.28	1,438.20	3,090.68	2572.95	10,721.44
4	Profit/(Loss) before Exceptional Items & Tax (1-3)	212.81	135.50	233.70	348.31	324.77	540.37
5	Exceptional item	-	-	-	-	0.00	-
6	Profit/(Loss) before Tax (3-4)	212.81	135.50	233.70	348.31	324.77	540.37
7	Tax Expense						
	(a) Current Income Tax	56.00	34.00	59.10	90.00	82.00	115.00
	(b) Related to earlier years	-	-	-	-	0.00	(2.37)
	(c) Deferred Tax	-	-	-	-	0.00	1.04
	Net Tax Expense	56.00	34.00	59.10	90.00	82.00	113.67
8	Net Profit/(Loss) after tax from continuing operations(6-7)	156.81	101.50	174.60	258.31	242.77	426.70
9	Net Profit/(Loss) after tax from discontinuing operations	-	-	-	-	0.00	-
10	Profit (Loss) for the period from JV/Associates	-	-	-	-	0.00	-
11	Profit/(loss) for the period	156.81	101.50	174.60	258.31	242.77	426.70
12	Other comprehensive income	-	-	-	-	0.00	20.19
13	Total Comprehensive Income for the period	156.81	101.50	174.60	258.31	242.77	446.89
14	Paid up Equity Share Capital (Face Value Rs.10/- Per Share)	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34
15	Other Equity	-	-	-	-	-	8,846.43
16	Earnings per Share (of Re.1/- each) (Not Annualised):						
	(a) Basic	0.91	0.59	1.01	1.49	1.40	2.47
	(b) Diluted	0.91	0.59	1.01	1.49	1.40	2.47

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above Financial Results for the quarter and half-year ended September 30, 2023 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of directors at their respective meetings held on November 9, 2023. The statutory auditors of the Company have reviewed the above standalone and consolidated financial results for the quarter and half-year ended September 30, 2023. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015, the statutory auditors have carried out limited review report for the quarter and half-year ended September 30, 2022 and the report has been approved by the Board.
- The Companies business activities are reviewed by the Board of Directors/Audit Committee, falls within a single operating segment viz. "Real Estate", as per Ind AS 108 operating segment, hence segment disclosures have not been given.
- Calculation of Deferred Tax will mbe made at the year end.
- Effect of defined benefit obligation will be considered at the year end.
- The previous period figures have been regrouped/ re-arranged wherever necessary to conform to this period's classification.
- These results will be made available on the Company's website www.rdbindia.com and websites of BSE Limited www.bseindia.com.
- The CEO and CFO certificate in respect of the above result in terms of the SEBI (LODR) Regulations 2015 has been placed before the Board of Directors.

RDB REALTY & INFRASTRUCTURE LTD.

Rajeev Kumar

Chairman & Whole-time Director

DIN: 07803686

Director

Place: Kolkata
Date: 09.11.2023





RDB REALTY & INFRASTRUCTURE LIMITED

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Statement of Assets and Liabilities (Standalone)

(Amount Rs. In Lakhs)

	As at September 30, 2023	As at March 31, 2023
ASSETS :		
Non-current Assets		
(a) Property, Plant and Equipment	62.24	39.43
(b) Intangibles	1.74	1.14
(d) Financial Assets		
(i) Investment	2919.28	2,401.29
(ii) Other financial assets	101.78	72.28
(e) Deferred tax assets (Net)	14.43	14.43
(f) Other non-current assets	1849.99	1,145.43
Total Non - Current Assets	4949.47	3,674.00
Current assets		
(a) Inventories	20663.49	16,487.15
(b) Financial Assets		
(i) Trade receivables	1398.29	2,762.46
(ii) Cash and cash equivalents	199.76	228.61
(iii) Loans	13290.93	14,882.14
(c) Current Tax Assets	531.02	512.92
(d) Other current assets	1138.91	1,040.55
Total Current Assets	37222.39	35,913.83
Total Assets	42171.86	39,587.83
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1728.34	1,728.34
(b) Other Equity	9104.74	8,846.43
Total equity	10833.08	10,574.77
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4991.56	5,349.68
(ii) Other financial liabilities	353.65	360.67
(b) Provisions	14.01	12.26
Total non-current liabilities	5359.22	5,722.61
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	19644.62	17,341.75
(ii) Trade payables		
- Due to parties registered under MSMED Act		
- Due to other parties	1112.58	1,232.08
(iii) Other financial liabilities	488.49	553.81
(b) Other current liabilities	4528.86	4,046.06
(c) Provisions	205.00	116.75
Total Current Liabilities	25979.55	23,290.45
Total liabilities	31338.77	29,013.06
Total Equity & Liabilities	42171.86	39,587.83



RDB REALTY & INFRASTRUCTURE LTD.

[Signature]
Director

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Statement of Cash Flow (Standalone) for the half year ended 30.09.2023

(Amount in Rs. Lakhs)

	Half Year ended 30-09-2023		Half Year ended 30-09-2022	
A. Cash flow from operating activities :				
Net profit before tax as per Statement of Profit and Loss		348.32		324.76
Adjustments for				
Depreciation & Amortisation	2.06		3.97	
Interest Paid	659.91		481.39	
Notional Interest on Security Deposits (Expense)	0.00		1.03	
Liabilities no longer payable written back	0.37		-	
Notional Interest on advances (Income)	0.00		0.01	
Interest Received	-560.45	101.89	-515.99	(29.59)
Operating Profit Before Working Capital Changes		450.21		295.17
Increase / (Decrease) of Other Long-Term Liabilities	-7.03		2.61	
Increase / (Decrease) in Trade Payables	-119.51		-405.95	
Increase / (Decrease) of Other Current Liabilities	417.11		1,137.04	
(Increase) / Decrease of Long-Term Advances	-1638.82		10,579.89	
(Increase) / Decrease in Inventories	-4176.33		10,921.93	
(Increase) / Decrease in Trade receivables	1364.17		271.56	
(Increase) / Decrease of Short-Term Advances	1591.21		-12,287.24	
(Increase) / Decrease of Other Current Assets	-802.92		-175.43	
Cash generated from operations		-2921.90		10,339.57
Less: Direct taxes paid/ (Refunds) including Interest (Net)				
Cash Flow before Exceptional Items		-2921.90		10,339.57
Net cash Generated/(used) from operating activities		-2921.90		10,339.57
B. Cash Flow from Investing Activities :				
Sale / (Purchase) of fixed assets	-25.47		-2.19	
Interest Received	560.45		515.99	
Investment with Subsidiaries and Firms	-517.99		27.23	
Loans Refund / (Given)	1591.21		-10,573.03	
Fixed Deposits	0.00		-215.89	
Net cash from investing activities		1608.20		(10,247.89)
C. Cash flow from financing activities :				
Proceeds / (Repayment) of Long Term Borrowings	-358.12		143.12	
Proceeds / (Repayment) of Short Term Borrowings	2302.87		121.95	
Interest Paid	-659.91		-481.39	
Net cash generated/(used) in financing activities		1284.84		(216.32)
Net increase/(decrease) in cash and cash equivalents (A+B+C)		-28.85		-124.64
Cash and cash equivalents -Opening balance		228.61		181.21
Cash and cash equivalents -Closing balance		199.76		56.57

Note :

- Statement of Cash Flow has been prepared under the indirect method as set out in Ind AS - 7 specified under section 133 of the Companies Act, 2013
- Acquisition of property, plant and equipment includes movements of capital work-in-progress (including capital advances) during the year.
- Figures in brackets indicate cash outflow.



RDB REALTY & INFRASTRUCTURE LTD.

[Signature]
Director

Limited Review Report

To
The Board of Directors
RDB REALTY & INFRASTRUCTURE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (“the Statement”) of **RDB REALTY & INFRASTRUCTURE LIMITED** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) and its share of the profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities

Sl. No.	Name of the entity	Nature of relationship
1.	RDB Real Estate Construction Limited	Wholly Owned Subsidiary
2.	Raj Construction projects Private Limited	Wholly Owned Subsidiary
3.	Gupta Infrastructure India Pvt. Ltd	Wholly owned Subsidiary
4.	Bhagwati Plasto works Private Limited	Subsidiary
5.	RDB Jaipur Infrastructures Private Limited	Subsidiary
6.	RDB Mumbai Infrastructures Private Limited	Subsidiary
7.	RDB Bhopal Hospitality Private Limited	Subsidiary



8.	RDB Bhopal Infrastructure Private Limited	Subsidiary
9.	Nirvana Devcon LLP	Subsidiary
10.	RDB Chennai Realtors LLP	Subsidiary
11.	RDB Anekant LLP	Subsidiary
12.	RDB Awas LLP	Subsidiary
13.	RDB MEBA BUILDERS LLP	Subsidiary
14.	Rimjhim Vanijya (P) Ltd	Associate
15.	Aristo Infra Developers LLP	Associate
16.	RDB Anekant Orbit Properties Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standard and 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of four subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 76941.28 lakhs as at September 30, 2023 and total revenue of Rs. 1053.28 lakhs and Rs. 1809.25 lakhs, total net Profit /(loss) after tax of Rs. 91.14 lakhs and Rs. 282.82 lakhs and total comprehensive income / (loss) of Rs. 91.14 lakhs and Rs. 282.82 lakhs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on these consolidated financial results, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the reports of other auditor and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results include the interim financial results of nine subsidiaries which have not been reviewed by their respective auditors, whose interim financial results reflect total assets of Rs. 8783.92 lakhs as at September 30, 2023 and total revenue of Rs. 159.70 lakhs and Rs. 233.99 lakhs, total net Profit /(loss) after tax of Rs. 68.31 lakhs and Rs. 91.92 lakhs and total comprehensive income / (loss) of Rs. 68.31 and Rs. 91.92 lakhs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 respectively, for the period from April 1, 2023 to September 30, 2023, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. (4.55) lakhs and Rs. (3.80) lakhs and total comprehensive income/(loss) of Rs. (4.55) lakhs and Rs. (3.80) lakhs for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023 as considered in the consolidated unaudited financial results, in respect of three associate based on



their interim financial results which have not been reviewed by their respective auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata
Date: 09.11.2023



For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)

Ranjan Singh
(Ranjan Singh)
Partner

(Membership No 305423)
UDIN:23305423BHAHHP2134



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Statement of Un-Audited Financial Results (Consolidated) for the Quarter and half-year ended September 30, 2023

(Rs. in lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year ended
		30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	(a) Revenue from Operations	2,269.93	1,052.54	1,611.67	3322.47	2,914.17	12,855.51
	(b) Other Income	150.64	183.98	489.11	334.62	558.28	1,339.63
	Total Income	2,420.57	1,236.52	2,100.78	3,657.09	3,472.45	14,195.15
2	Expenses						
	(a) Expenses relating to Construction Activity	5,538.58	1397.06	1,226.75	6935.64	2,344.60	10,543.24
	(b) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(4,414.29)	(1460.17)	(109.79)	(5874.46)	(295.02)	(82.37)
	(c) Employee Benefits Expenses	52.26	44.11	35.57	96.37	68.79	154.65
	(d) Finance Costs	237.93	479.59	377.20	717.52	533.40	1,258.50
	(e) Depreciation and Amortisation Expenses	139.31	124.26	4.15	263.57	8.02	14.05
	(f) Other Expenses	491.59	303.85	163.20	795.44	206.42	278.59
	Total Expenses	2,045.38	888.70	1,697.10	2,934.08	2,866.22	12,166.66
4	Profit/(Loss) before Exceptional Items & Tax (1-3)	375.19	347.82	403.69	723.01	606.23	2,028.48
5	Exceptional item						
6	Profit/(Loss) before Tax (3-4)	375.19	347.82	403.69	723.01	606.23	2,028.48
7	Tax Expense						
	(a) Current Income Tax	54.50	35.50	49.24	90.00	100.48	335.85
	(b) Related to earlier years	4.51	-4.51	(0.02)	0.00	-	(0.14)
	(c) Deferred Tax	-	0.04	0.06	0.04	0.06	0.80
	Net Tax Expense	59.01	31.03	49.28	90.04	100.54	336.51
8	Net Profit/(Loss) after tax from continuing operations(6-7)	316.18	316.79	354.41	632.97	505.69	1,691.97
9	Net Profit/(Loss) after tax from discontinuing operations	-	-	-	-	-	-
10	Profit (Loss) for the period from JV/Associates	(4.55)	0.75	4.04	-3.80	1.64	(4.14)
11	Profit/(loss) for the period	311.63	317.54	358.45	629.17	507.33	1,687.82
12	Other comprehensive income						20.19
13	Total Comprehensive Income for the period	311.63	317.54	358.45	629.17	507.33	1,708.01
14	Owners of the Parent	263.73	301.59	358.45	565.32	507.33	1,597.80
15	Non Controlling Interest	47.99	15.95	-	63.94	-	110.22
16	Paid up Equity Share Capital (Face Value Rs.10/- Per Share)	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34	1,728.34
17	Other Equity						15,125.44
18	Earnings per Share (of Re.1/- each) (Not Annualised):						
	(a) Basic	1.53	1.74	2.07	3.27	2.94	9.77
	(b) Diluted	1.53	1.74	2.07	3.27	2.94	9.77

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above Financial Results for the quarter and half-year ended September 30, 2023 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of directors at their respective meetings held on November 8, 2023. The statutory auditors of the Company have reviewed the above standalone and consolidated financial results for the quarter and half-year ended September 30, 2023. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015, the statutory auditors have carried out limited review report for the quarter and half-year ended September 30, 2023 and the report has been approved by the Board.
- The Companies business activities are reviewed by the Board of Directors/Audit Committee, falls within a single operating segment viz. "Real Estate", as
- Calculation of Deferred Tax will be made at the year end.
- Effect of defined benefit obligation will be considered at the year end.
- The previous period figures have been regrouped/ re-arranged wherever necessary to conform to this period's classification.
- These results will be made available on the Company's website www.rdbindia.com and websites of BSE Limited www.bseindia.com.
- The CEO and CFO certificate in respect of the above result in terms of the SEBI (LODR) Regulations 2015 has been placed before the Board of Directors.

Place: Kolkata
Date: 09.11.2023



RDB REALTY & INFRASTRUCTURE LTD.

Rajeev Kumar
Chairman & Whole-time Director
DIN: 07003686



RDB REALTY & INFRASTRUCTURE LIMITED

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Statement of Assets and Liabilities (Consolidated)

(Amount Rs. In Lakhs)

	As at September 30, 2023	As at March 31, 2023
Non-current assets		
(a) Property, Plant and Equipment	6,523.42	51.91
(b) Other Intangibles Assets	1.74	1.14
(c) Capital Work in Progress	10,756.75	
(c) Financial Assets		
(i) Investment	1,272.20	1,402.41
(ii) Other financial assets	1,474.67	1,023.19
(d) Deferred tax assets (Net)	21.09	19.26
(e) Other non-current assets	4,711.13	5,698.36
Total Non - Current Assets	24,761.00	8,196.27
Current assets		
(a) Inventories	69,829.78	65,067.24
(b) Financial Assets		
(i) Trade receivables	2,022.66	2,918.69
(ii) Cash and cash equivalents	4,750.28	314.77
(iii) Loan	9,384.64	21,577.84
(c) Current Tax Assets	902.24	723.75
(d) Other current assets	1,500.08	1,120.88
Total Current Assets	88,389.68	91,723.17
Total Assets	113,150.68	99,919.44
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,728.34	1,728.34
(b) Other Equity	14,815.93	15,125.44
Non-controlling Interest	1,246.17	1,191.41
Total equity	17790.44	18,045.19
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	24,140.29	17,745.83
(ii) Other financial liabilities	4,547.57	1,905.82
(b) Provisions	14.01	12.26
(c) Deferred Tax Liabilities	669.71	
Total non-current liabilities	29,371.58	19,663.91
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	34,624.24	31,883.69
(ii) Trade and other payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,032.21	1,848.39
(iii) Other financial liabilities	2,839.71	8,085.23
(b) Other current liabilities	26,042.95	20,044.55
(c) Provisions	449.55	348.48
Total Current Liabilities	65,988.66	62,210.34
Total liabilities	95,360.24	81,874.25
Total Equity & Liabilities	113,150.68	99,919.44



RDB REALTY & INFRASTRUCTURE LTD.

[Signature]
Director



RDB REALTY & INFRASTRUCTURE LIMITED

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Statement of Cash Flow (Consolidated)

	Half Year ended 30-09-2023		Half Year ended 30-09-2022	
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
A. Cash Flows from Operating Activities				
Net Profit/(Loss) before tax		723.10		606.23
Adjustment for:				
Depreciation	263.57		8.02	
Interest expense	350.21		520.44	
Bad Debts	-		-	
Liabilities no longer payable W/Off	-			
Interest on income Tax Refund	-		(0.01)	
Notional interest on Security Deposits	-		1.03	
Interest Income	(87.89)		(543.00)	
		525.90		(13.51)
Operating cash flows before working capital changes		1,249.00		592.72
Working capital adjustments:				
(Increase)/Decrease in Inventories	-4762.54		11,642.84	
(Increase)/Decrease in Short term advance	12,014.71		(14,443.16)	
(Increase)/Decrease in Trade Receivables	896.03		75.24	
(Increase)/Decrease in Long term Advances	(451.48)		23.27	
(Increase)/Decrease in Other Assets	608.03		(1,023.90)	
Increase/(Decrease) in Trade Payables	183.82		(404.01)	
Increase/(Decrease) in Other Current Liabilities	853.95		2,161.87	
Increase/(Decrease) in Other Long Term Liabilities	2,643.50		52.24	
		11,986.02		(1,915.61)
Cash generated from operations		13,235.02		(1,322.89)
Income tax paid (net)		-		-
Net Cash from / (used in) Operating Activities (A)		13,235.02		(1,322.89)
B. Cash Flows from Investing Activities				
Sale / (Purchase) of fixed assets	(713.37)		(2.64)	
Minority interest loss	54.76		88.02	
Fixed Deposit changes	-		(264.44)	
Impact of Subsidiary Acquisition	(17,143.80)			
Purchase of investments	130.21		295.61	
Interest Income	87.89		543.00	
Net Cash used in Investing Activities (B)		(17,584.31)		659.55
C. Cash Flow from Financing Activities				
Net Proceeds from Long Term Borrowings	6,394.46		2,065.20	
Increase/ (Decrease) in Short-term Borrowings	2,740.55		(1,068.11)	
Interest Paid	(350.21)		(520.44)	
Net Cash from Financing Activities (C)		8,784.80		476.64
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)		4,435.51		(186.70)
Cash and Cash Equivalents at the beginning of the year		314.77		376.02
Cash and Cash Equivalents at the end of the year		4,750.28		189.32

- Statement of Cash Flow has been prepared under the indirect method as set out in Ind AS - 7 specified under section 133
- Acquisition of property, plant and equipment includes movements of capital work-in-progress (including capital
- Figures in brackets indicate cash outflow.



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[Signature]
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