

RASOI LIMITED

REGISTERED OFFICE :
RASOI COURT
20, SIR R. N. MUKHERJEE ROAD
KOLKATA-700 001

PHONE : 2248-0114/5
GRAM : R A S O I
FAX : 91 33 22481200

August 3, 2018

The Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street, Fort
Mumbai – 400 001

Dear Sir,

Scrip Code: 507649

Sub: Outcome of Board Meeting held on Friday, 3rd August, 2018

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 3rd August, 2018, *inter alia* considered the following matters:

1) Approved the Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2018.

A copy of the Unaudited Standalone Financial Results of the Company and Limited Review Report of the Statutory Auditors, M/s B Chhawchharia & Co., Chartered Accountants, Kolkata for the quarter ended 30th June, 2018 are enclosed herewith.

The Board also decided in terms of the option available under Regulation 33(3)(b)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that the Company shall not submit to the stock exchange the quarterly/year-to-date consolidated financial results of the Company and its associate for the financial year 2018-2019.

2) Appointed Mr. Naresh Patangi (FCS 8112) as Company Secretary and Compliance Officer of the Company w.e.f. 3rd August, 2018, pursuant to the provisions of Section 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Mr. Naresh Patangi is a Fellow Member of the Institute of Company Secretaries of India having more than 10 years of experience in secretarial and legal matters. He has done his graduation from University of Calcutta.

3) Taken on record the resignation of Mr. Kapil Kaul who resigned during the meeting due to health reason from the post of Executive Director and Chief Financial Officer of the Company with immediate effect.

The Board meeting commenced at 5.00 p.m. and concluded at 7.10 p.m.

Kindly take the above on your record.

Thanking you,
Yours faithfully,

For RASOI LIMITED


Raghu Nandan Mody
Chairman
DIN: 00053329



Encl: As stated above

Website : www.rasoigroup.in | E-mail : secdept@rasoigroup.in
CIN : L25190WB1905PLC001594

RASOI LIMITED

REGISTERED OFFICE: RASOI COURT, 20 SIR R N MUKHERJEE ROAD, KOLKATA-700001 (WEST BENGAL)

CIN : L25190WB1905PLC001594 e-mail : secdept@rasoigroup.in Website : www.rasoigroup.in

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2018

₹ in Lakh (except per share data)

Sl.No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-2018	31-Mar-2018	30-Jun-2017	31-Mar-2018
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	Revenue from Operations	467.11	292.39	647.49	2,084.71
	Other Income	17.67	86.58	23.06	156.30
	Total Income	484.78	378.97	670.55	2,241.01
2	Expenses				
	a) Cost of materials consumed	78.84	69.40	64.83	284.45
	b) Purchase of Stock-in-trade	154.33	91.21	203.11	664.80
	c) Excise Duty	-	-	16.24	16.24
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.41)	(1.70)	(16.17)	(1.53)
	e) Employee benefit expense	42.22	16.64	41.97	138.75
	f) Finance Costs	-	-	0.04	0.05
	g) Depreciation and amortisation expense	88.97	87.55	19.42	216.40
	h) Other Expenses	141.37	214.93	124.11	673.21
	Total Expenses	503.32	478.03	453.55	1,992.37
3	Profit / (Loss) before tax	(18.54)	(99.06)	217.00	248.64
4	Tax Expense				
	Current tax	-	(49.49)	40.41	-
	Deferred tax	(15.04)	(71.45)	5.66	(54.48)
5	Net Profit / (Loss) after tax	(3.50)	21.88	170.93	303.12
6	Other Comprehensive Income (OCI)				
	a) Items that will not be reclassified to profit or loss	720.98	100.46	(680.57)	(539.82)
	b) Income tax relating to items that will not be reclassified to profit or loss	(157.92)	(29.71)	150.00	111.39
	Other Comprehensive Income (OCI)	563.06	70.75	(530.57)	(428.43)
7	Total Comprehensive Income	559.56	92.63	(359.64)	(125.31)
8	Paid-up Equity Share Capital	193.20	193.20	193.20	193.20
9	Earnings per equity share of face value ₹ 200 each (Not annualised)	(3.62)	22.65	176.95	313.80

Segment-wise Revenue, Results, Assets and Liabilities for the Quarter ended 30th June, 2018

Sl.No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-2018	31-Mar-2018	30-Jun-2017	31-Mar-2018
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	- Investment and Treasury Operations	159.59	61.23	327.41	844.79
	- Trading Operations	152.66	89.58	198.04	653.76
	- Baby Care and Packaging Products	154.86	141.58	122.04	586.16
	Net Sales/Income from Operations	467.11	292.39	647.49	2,084.71
2	Segment Results - Profit/(Loss) before Tax and Interest				
	- Investment and Treasury Operations	142.47	53.94	304.09	800.69
	- Trading Operations	(1.67)	(2.00)	(5.07)	(11.42)
	- Baby Care and Packaging Products	(76.74)	(80.20)	(22.90)	(157.48)
	Total	64.06	(28.26)	276.12	631.79
	Less : i) Finance Cost	0.00	0.00	0.04	0.05
	ii) Other unallocable expenditure net of unallocable income	82.60	70.80	59.08	383.10
	Profit / (Loss) before tax	(18.54)	(99.06)	217.00	248.64
3	a) Segment Assets				
	- Investment and Treasury Operations	15,190.55	14,433.34	13,908.41	14,433.34
	- Trading Operations	-	-	-	-
	- Baby Care and Packaging Products	1,967.16	1,986.55	2,225.79	1,986.55
	- Unallocable	691.41	681.78	830.09	681.78
	Total	17,849.12	17,101.67	16,964.29	17,101.67
	b) Segment Liabilities				
	- Investment and Treasury Operations	-	-	34.60	-
	- Trading Operations	-	-	-	-
	- Baby Care and Packaging Products	59.45	26.23	39.89	26.23
	- Unallocable	1,308.70	1,154.04	1,213.76	1,154.04
	Total	1,368.15	1,180.27	1,288.25	1,180.27

Notes :-

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 03-August-2018.
- The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- Post the applicability of Goods and Service Tax (GST) with effect from 01-July-2017, revenue from operation are disclosed net of GST, whereas Excise Duty formed part of the expenses before this date. Accordingly, the revenue from operations and expenses for the quarter ended 30-June-2018 are not strictly comparable with other period(s) as presented in the results.
- The limited review of the financial results for quarter ended 30th June, 2018 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been carried out by the statutory auditors of the Company.
- Figures for the quarter ended 31st March, 2018 represents the difference between the audited figures in respect of full financial year and the published figures for the nine months ended 31st December, 2017, which were subject to limited review.
- Previous period's figures have been regrouped/ rearranged wherever necessary.

Place : Kolkata
Dated : 03-August-2018

For RASOI LIMITED

KAPIL KAUL
Executive Director & CFO
(DIN : 00053937)

B. Chhawchharia & Co.

Chartered Accountants

8A & 8B, Satyam Towers
3, Alipore Road, Kolkata - 700 027, India
Tel : (91-33) 2479 1951, Fax : (91-33) 2479 1952
E-mail : contact@bccoindia.com

Independent Auditor's Review Report on Quarterly unaudited standalone Financial Results of Rasoi Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To the Board of Directors of RASOI LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of Rasoi Limited ('the Company') for the quarter ended 30th June, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 Statement is 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.

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 Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05th, 2016, and other recognised accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements 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: 3rd, August, 2018.

For B.Chhawchharia & Co.
Chartered Accountants
Firm Registration No: 305129E


Sushil Kumar Chhawchharia
Partner
Membership No. 008482

