

February 14, 2024

To,
Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Ref: Scrip ID - RUDRA

Scrip Code - 539226

Sub: Revised Financial Results for the quarter ended on December 31, 2023.

Dear Sir/Madam,

With reference to the above mentioned subject, we hereby submit the revised Un-audited standalone and consolidated financial Results of the Company for quarter ended on December 31, 2023; due to typographical error at Sr. No. XII [Paid Up capital] and Sr. No. XIV [EPS] of original submitted financial results.

Kindly take the note of the same and oblige us.

Yours faithfully,
For, **Rudra Global Infra Products Limited**

Sahil Ashokkumar Gupta

Director

DIN: 02941599

Encl.:-

1.) Revised Financial Results along with Limited Review Report thereon.

Rudra Global Infra Products Limited

CIN : L28112GJ2010PLC062324

Registered Office : Rudra House, D-60, 2nd Floor, Kaliabid, Bhavnagar 364002 Gujarat (India)

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			NINE MONTH ENDED		FINANCIAL YEAR
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	ENDED 31/03/2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	14,430.67	13,510.91	11,426.64	41,757.85	31,419.91	45,161.84
II	Other Business Income	19.92	0.20	22.05	29.40	197.20	33.11
III	Total Income (I + II)	14,450.59	13,511.11	11,448.69	41,787.25	31,617.11	45,194.95
	EXPENSES						
(a)	Cost of materials consumed	12,715.02	11,370.03	10,074.85	38,767.52	31,520.47	43,596.39
(b)	Purchase of Stock in Trade	773.72	-	-	773.72	-	268.52
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(148.51)	495.79	474.80	(1,837.72)	(3,057.03)	(3,082.15)
(d)	Employees Cost	98.09	89.46	74.55	270.12	218.66	303.54
(e)	Finance Cost	338.95	397.90	334.20	1,097.39	1,112.79	1,462.61
(f)	Depreciation and Amortisation Expenses	150.01	141.36	139.80	432.73	409.75	527.68
(g)	Other Expenses	325.02	225.49	211.33	801.93	654.50	968.49
	TOTAL EXPENSES (IV (a to g))	14,252.31	12,720.03	11,309.54	40,305.69	30,859.15	44,045.07
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	198.29	791.08	139.15	1,481.56	757.97	1,149.87
VI	Exceptional Items. & Extraordinary Item	-	-	(4.41)	-	(197.98)	(226.75)
(A)	Profit/ (Loss) Before Tax. (V-VI)	198.29	791.08	143.56	1,481.56	955.95	1,376.62
	TAX EXPENSES						
(a)	Current Tax	49.90	47.39	-	174.08	-	240.52
(b)	Deferred Tax	(32.47)	(29.45)	0.34	(86.97)	(11.90)	(252.35)
	Total Tax Expenses	17.43	17.94	0.34	87.11	(11.90)	(11.83)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	180.85	773.14	143.22	1,394.45	967.85	1,388.45
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	73.48
	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(19.11)
XI	Total Comprehensive Income (IX+X)	180.85	773.14	143.22	1,394.45	967.85	1,442.82
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 5 Face value per share)	5,017.20	2,508.60	2,508.60	5,017.20	2,508.60	2,508.60
XIII	Other Equity Capital (Reserve & Surplus)						6,785.98
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.18	3.08	0.57	1.39	3.86	5.53
(ii)	Diluted	0.18	3.08	0.57	1.39	3.86	5.53
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	180.85	773.14	143.22	1,394.45	967.85	1,442.82

NOTES:

- 1 The Standalone and consolidated financial results of Rudra Global Infra Products Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 2 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 14th February, 2024 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 diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- 3 The Company has outstanding disputed dues of Rs. 9.85 Crores towards suppliers. It may attract Interest provisioning. However, the company recognise the same in books of accounts on payment basis, if required to be paid.
- 4 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2023 and have issued an unmodified review report.
- 4 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**By order of the Board of Directors of
Rudra Global Infra Products Limited**

Sahil Gupta
Managing Director
DIN: 02941599

DATE: 14/02/2024
PLACE: Bhavnagar

Rudra Global Infra Products Limited

CIN : L28112GJ2010PLC062324

Registered Office : Rudra House, D-60, 2nd Floor, Kaliabid, Bhavnagar 364002 Gujarat (India)

UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			NINE MONTH ENDED		FINANCIAL YEAR
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(g)	Other Expenses	325.02	225.49	211.33	801.93	654.53	969.30
	TOTAL EXPENSES (IV (a to g))	14,252.31	12,720.03	11,309.54	40,305.69	30,859.18	44,046.02
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	198.29	791.08	139.15	1,481.56	757.94	1,148.92
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(A)	Profit/ (Loss) Before Tax. (V-VI)	198.29	791.08	143.56	1,481.56	955.92	1,376.19
VIII	TAX EXPENSES						
(a)	Current Tax	49.90	47.39	-	174.08	-	240.52
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X	Other Comprehensive Income						
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	Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	(19.11)
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XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	0.18	3.08	0.57	1.39	3.86	5.53
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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	180.85	773.14	143.22	1,394.45	967.82	1,442.39

By order of the Board of Directors of
Rudra Global Infra Products Limited

Sahil Gupta
Managing Director
DIN: 02941599



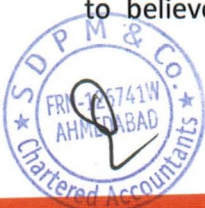
DATE: 14/02/2024
PLACE: Bhavnagar



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, 2023** and year to date results for the period from 1st April 2023 to 31st December 2023 ("**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.
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



Branches : Mumbai & Bhilwara

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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.

Date : 14/02/2024

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Malay Pandit (Partner)

M.No. 046482

UDIN : 24046482BKCIQC8900



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, 2023** and year to date results for the period from 1st April 2023 to 31st December 2023 ("**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.
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



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(Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

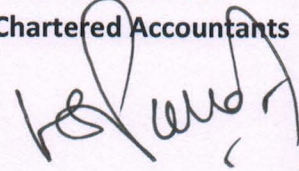
5. The statement includes the result of a subsidiary, Rudra Aerospace and Defence Private Limited.

Date : 14/02/2024

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Malay Pandit (Partner)

M.No. 046482

UDIN : 24046482BKCIQD1171

