RUDRA GLOBAL INFRA PRODUCTS LTD.

(Formerly known as M.D. INDUCTO CAST LTD.)

Office : M.D. House, Plot No. 2715/A, Waghawadi Road, Bhavnagar-364 002 Gujarat, India.
Phone : 8238041111 / 0278-2570133 - E-mail : info@rudratmx.com, info@mdgroup.in
Web : www.rudratmx.com - CIN : L28112GJ2010PLC062324 A BSE Listed Entity

Date:-October 13, 2020

To,
Listing Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai- 400 001.

Security Id:-RUDRA **Scrip Code:-539226**

Subject :- Submission of un-audited Financial Result of the Company for Quarter ended on September 30, 2020 along with Limited Review Report.
Ref :- Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

With reference to the subject cited above; the board of directors in their meeting held on today i.e. **October 13, 2020**; which was commenced at 12:00 PM at its Registered Office, have transacted the following businesses;

a) Considered, approved and took on record the un-audited standalone and consolidated financial Results of the Company for quarter and half year ended on September 30, 2020 as per IND AS and Limited Review Reports thereon (enclosed herewith);
b) Considered and Approved the Appointment of Mr. Anish Rajendrakumar Gupta (DIN:- 08902781) as an Additional Independent Director of the Company;

Kindly take on your record and acknowledge the same.

Thank you.
Yours faithfully,
For, **RUDRA GLOBAL INFRA PRODUCTS LIMITED**

Nikhil Gupta
Managing Director
DIN:- 01069514

Encl.:-

1.) Standalone and Consolidated unaudited Result;
2.) Brief Profile of Mr. Anish Rajendrakumar Gupta.

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: 119, Plot No 2715/A , "MD House", Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	5,668.94	2,886.47	6,700.85	8,555.42	24,229.30	36,101.28
II	Other Business Income	160.69	176.12	51.36	336.81	126.84	132.91
III	Total Income (I + II)	**5,829.63**	**3,062.59**	**6,752.21**	**8,892.23**	**24,356.14**	**36,234.19**
IV	EXPENSES						
(a)	Cost of materials consumed	5,837.12	3,556.65	3,684.95	9,393.77	17,752.32	38,063.92
(b)	Purchase of Stock in Trade	262.39		2,342.43	262.39	2,794.51	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	(111.63)	1,167.83	(1,162.13)	1,056.20	(1,775.50)	(5,891.28)
(d)	Employees Cost	94.38	82.98	116.39	177.36	279.47	515.17
(e)	Finance Cost	442.98	434.76	385.93	877.74	629.44	1,598.76
(f)	Depreciation and Amortisation Expenses	145.33	142.53	111.45	287.87	271.26	566.96
(g)	Other Expenses. (Please show separately						
	- Fair Value of Current Investment		-			-	-
	- Share Registration Expense		-			-	-
	- Other Expenses	324.16	46.31	1,268.78	370.46	4,249.92	801.48
	TOTAL EXPENSES (IV (a to g)	**6,994.73**	**5,431.07**	**6,747.79**	**12,425.80**	**24,201.41**	**36,153.00**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**(1,165.10)**	**(2,368.47)**	**4.42**	**(3,533.57)**	**154.73**	**81.18**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
(A)	**Profit/ (Loss) Before Tax. (V-VI)**	**(1,165.10)**	(2,368.47)	**4.42**	**(3,533.57)**	**154.73**	**81.18**
VIII	**TAX EXPENSES**						
(a)	Current Tax	-		2.40		33.34	19.44
(b)	Deferred Tax	3.73	4.02	(25.85)	7.75	57.57	38.05
	Total Tax Expenses	**3.73**	4.02	**(23.45)**	**7.75**	**90.91**	**57.49**
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**(1,168.83)**	**(2,372.49)**	**27.88**	**(3,541.31)**	**63.83**	**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)	**(1,168.83)**	**(2,372.49)**	**27.88**	**(3,541.31)**	**63.83**	**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	(4.66)	(9.46)	0.12	(14.13)	0.26	0.10
(ii)	Diluted	(4.66)	(9.46)	0.12	(14.13)	0.26	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	(1,168.83)	(2,372.49)	27.88	(3,541.31)	63.83	24.04

NOTES:

1. The Company has adopted Indian Accounting Standards (IND AS) w.e.f. 1s April 2017 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 13th October 2020 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/ reclassfied 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

Place : Bhavnagar
Date : 13.10.2020

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: 119, Plot No 2715/A , "MD House", Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

UNAUDITED CONSOLIDATED IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	5,668.94	2,886.47	6,700.85	8,555.42	24,230.43	36,101.28
II	Other Business Income	160.69	176.12	51.38	336.81	126.86	132.91
III	Total Income (I + II)	**5,829.63**	**3,062.59**	**6,752.23**	**8,892.23**	**24,357.29**	**36,234.19**
IV	EXPENSES						
(a)	Cost of materials consumed	5,838.21	3,558.58	3,684.25	9,396.79	17,752.32	38,063.92
(b)	Purchase of Stock in Trade	262.39		2,344.13	262.39	2,796.21	498.00
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(111.63)	1,167.83	(1,163.10)	1,056.20	(1,776.47)	(5,891.28)
(d)	Employees Cost	94.38	82.98	116.39	177.36	279.47	515.17
(e)	Finance Cost	443.00	434.76	385.87	877.76	629.44	1,598.76
(f)	Depreciation and Amortisation Expenses	145.27	142.60	111.45	287.87	271.26	566.96
(g)	Other Expenses. (Please show separately						
	- Fair Value of Current Investment		-			-	-
	- Share Registration Expense		-			-	-
	- Other Expenses	325.83	45.90	1,271.29	371.74	4,252.81	801.48
	TOTAL EXPENSES (IV (a to g)	**6,997.45**	**5,432.66**	**6,750.27**	**12,430.11**	**24,205.03**	**36,153.00**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**(1,167.82)**	**(2,370.06)**	**1.96**	**(3,537.88)**	**152.26**	**81.18**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
(A)	**Profit/ (Loss) Before Tax. (V-VI)**	**(1,167.82)**	**(2,370.06)**	**1.96**	**(3,537.88)**	**152.26**	**81.18**
VIII	**TAX EXPENSES**						
(a)	Current Tax	-	-	2.40		33.34	19.44
(b)	Deferred Tax	3.73	4.02	(25.85)	7.75	57.57	38.05
	Total Tax Expenses	**3.73**	**4.02**	**(23.45)**	**7.75**	**90.91**	**57.49**
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**(1,171.55)**	**(2,374.08)**	**25.41**	**(3,545.62)**	**61.35**	**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)	**(1,171.55)**	**(2,374.08)**	**25.41**	**(3,545.62)**	**61.35**	**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	(4.67)	(9.46)	0.11	(14.14)	0.25	0.10
(ii)	Diluted	(4.67)	(9.46)	0.11	(14.14)	0.25	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	(1,171.55)	(2,374.08)	25.41	(3,545.62)	61.35	24.04

For Rudra Global Infra Products Limited

Nikhil Gupta
Director
DIN 01069514

Place : Bhavnagar
Date : 13.10.2020

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: 119, Plot No 2715/A , "MD House", Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2020

Amount in Lacs

	PARTICULARS	STANDALONE		CONSOLIDATED	
		AS AT		AS AT	
		30/09/2020	31/03/2020	30/09/2020	31/03/2020
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	ASSETS.				
(A)	**NON CURRENT ASSETS.**				
1	Property, Plant and Equipments	6,203.98	6,456.51	6,428.40	6,457.96
2	Capital Work in Progress	-	-	-	222.72
3	Other Intangible Assets	-	-	-	-
4	Financial Assets				
4(i)	Long Term Investment	4.57	4.57	3.57	3.57
4(ii)	Long Term Loans	244.08	253.28	10.00	10.00
4(iii)	Other Financial Assets	739.90	691.21	739.90	691.21
5	Asset held for Sale and Discontinued Operations		-		-
6	Other Non Current Assets	80.91	93.93	80.91	93.93
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	**7,273.43**	**7,499.50**	**7,262.78**	**7,479.38**
(B)	**CURRENT ASSETS:**				
1	Financial Assets				
1(i)	Trade Receivables	1,143.78	4,270.99	1,146.53	4,274.30
1(ii)	Cash and Cash Equivalent	245.27	249.02	246.08	250.19
1(iii)	Loans	1,362.79	751.97	1,361.99	751.97
2	Non Financial Assets (Inventories)	13,478.21	14,763.26	13,478.21	14,763.26
3	Current Tax Assets (Net)		-		-
4	Other Current Assets	1,639.18	1,798.38	1,707.92	1,882.03
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	**17,869.24**	**21,833.62**	**17,940.73**	**21,921.74**
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B)	**25,142.66**	**29,333.11**	**25,203.51**	**29,401.12**
					-
	EQUITY AND LIABILITIES				
(A)	**EQUITY**				
1	Paid Up Equity Share Capital	2,508.60	2,508.60	2,508.60	2,508.60
2	Other Equity (Reserve and Surplus)	3,990.14	7,530.06	3,970.73	7,514.61
	(TOTAL OF A 1+2)	**6,498.73**	**10,038.66**	**6,479.32**	**10,023.21**
(B)	**NON CURRENT LIABILITIES**				
1	Deferred Tax Liabilities	961.73	953.99	961.73	954.01
2	Long Term Borrowing Secured	2,328.81	1,459.10	2,328.81	1,459.10
3	Long Term Borrowing Unsecured	1,838.13	356.53	1,838.13	356.53
4	Other Long Term Liabilities	51.83	122.22	51.83	122.22
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	**5,180.50**	**2,891.83**	**5,180.50**	**2,891.85**
(C)	**CURRENT LIABILITIES**				
1	Current Maturity of Long Term Borrowing (Secured)	8,818.17	8,144.13	8,818.17	8,144.13
2	Current Maturity of Long Term Borrowing (Unsecured)		419.83		419.83
3	Provisions	183.17	193.58	183.17	193.58
4	Trade Payables	3,341.91	5,818.12	3,422.15	5,898.79
5	Other Financial Liabilities	27.12	320.10	27.12	320.10
6	Other Current Liabilities	1,000.29	1,238.55	1,000.30	1,241.32
7	Current Tax Liabilities	92.78	268.31	92.78	268.31
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	**13,463.43**	**16,402.62**	**13,543.68**	**16,486.06**
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	**25,142.66**	**29,333.11**	**25,203.51**	**29,401.12**

For Rudra Global Infra Products Limited

Nikhil Gupta
Director
DIN 01069514

Place : Bhavnagar
Date : 13.10.2020

RUDRA GLOBAL INFRA PRODUCTS LIMITED

COMPANY CIN: L28112GJ2010PLC062324

REGD.OFFICE: 119, Plot No 2715/A , "MD House", Nr Central Salt, Waghawadi Road, Bhavnagar - 364002, Gujarat

STATEMENT OF CASH FLOW

Particulars	Standalone		Consolidated	
	Half Year ended 30.09.2020 (Unaudited)	Year Ended 31.03.2020 (Unaudited)	Half Year ended 30.09.2020 (Unaudited)	Year Ended 31.03.2020 (Unaudited)
A. Cash Flow from Operating Activities				
Profit before tax	(3,533.57)	81.69	(3,537.88)	71.37
Adjustments for				-
Depreciation and amortization expense	287.87	566.96	287.87	567.22
Finance Cost	877.74	1,598.76	877.76	1,598.84
Interest Income	(11.30)	(72.04)	(11.30)	(72.04)
Provision for doubtful debts	-	-	-	-
				-
Operating profit before working capital changes	(2,379.26)	2,175.37	(2,383.55)	2,165.40
				-
Adjustments for				-
Decrease /(Increase) in Trade and other receivables	2,676.97	(410.45)	2,693.32	(458.22)
Decrease /(Increase) in Inventories	1,285.05	(2,988.25)	1,285.05	(2,988.25)
(Decrease)/Increase in Trade and Other Payables	(3,193.40)	389.56	(3,196.59)	381.81
Cash Generated from operations	(1,610.65)	(833.77)	(1,601.78)	(899.26)
Tax Paid	-	-	-	-
Net Cash From Operating Activites	**(1,610.65)**	**(833.77)**	**(1,601.78)**	**(899.26)**
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	(35.33)	(154.64)	(35.33)	(214.05)
Proceeds from sale of fixed assets (net)		42.84		42.84
Proceeds / repayment on non current loans	(26.46)	(845.86)	(35.67)	(721.97)
Purchase of non current Investment	-	(0.69)	-	(0.69)
Interest Received	11.30	72.04	11.30	72.04
Net Cash from Investing Activities	**(50.50)**	**(886.31)**	**(59.70)**	**(821.82)**
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	2,280.92	(1,978.71)	2,280.92	(1,978.71)
Proceeds/(Repayment) of Short term Borrowings (Net)	254.21	3,390.84	254.21	3,390.84
Finance cost	(877.74)	(1,598.76)	(877.76)	(1,598.84)
Proceeds from Increase in Share Capital		2,000.00		2,000.00
Net Cash used in Financing Activities	**1,657.39**	**1,813.37**	**1,657.37**	**1,813.28**
Net Increase in Cash & Cash Equivalents	(3.75)	93.28	(4.11)	92.19
Opening Balance of Cash & Cash Equivalents	249.02	155.74	250.19	157.99
Closing Balance of Cash & Cash Equivalents	**245.27**	**249.02**	**246.08**	**250.19**

For Rudra Global Infra Products Limited

Nikhil Gupta
Director
DIN 01069514

Place : Bhavnagar
Date : 13.10.2020

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 half year ended on 30th September, 2020** and year to date results for the period from 1st April 2020 to 30th September 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.

JPMK AND COMPANY ★ FRN : 124193W ★ CHARTERED ACCOUNTANTS

Sunil Bad & Co. FRN 126741W AHMEDABAD Chartered Ac

Ahmedabad
704, Abhishree Avenue, Opp. Hanuman Temple, Nr. Nehru Nagar Circle, SM Road, Ambawadi, Ahmedabad 380015
+917940307337 , +919824250131
jva@vageriya.com, info@jpmk.org

Mumbai
601, Wing, Kedarnath Appartment, Overipada, Nr. Western Express Highway, Dahisar (East), Mumbai-400068
+91-77380 66055 , +91-9870 980078
mumbai@jpmk.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.

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

Jitendra Vageriya
Partner
M.No. 114424
Place: Ahmedabad
Date: 13.10.2020
UDIN: 20114424AAAAFR7812

JPMK AND COMPANY ★ FRN : 124193W ★ CHARTERED ACCOUNTANTS

For Sunil Dad & Co.

Chartered Accountants

Sunil Dad & Co. • FRN 126741W AHMEDABAD • Chartered Accountants

Sunil Dad
Partner
M.No. 120702
Place: Ahmedabad
Date: 13.10.2020
UDIN: 20120702AAAADL3094

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 30th September, 2020** and year to date results for the period from 1st April 2020 to 30th September 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.

Sunil Dad & Co. FRN 126741W AHMEDABAD Chartered Accountants

JPMK AND COMPANY FRN : 124193W CHARTERED ACCOUNTANTS

Ahmedabad
704, Abhishree Avenue, Opp. Hanuman Temple, Nr. Nehru Nagar Circle, SM Road, Ambawadi, Ahmedabad 380015
+917940307337 , +919824250131
jva@vageriya.com, info@jpmk.org

Mumbai
601 A-Wing, Kedarnath Appartment, Overipada, Nr. Western Express Highway, Dahisar (East), Mumbai-400068
+91-77380 66055 , +91-9870 980078
mumbai@jpmk.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: 13.10.2020
UDIN: 20114424AAAAFS9126

JPMK AND COMPANY ★ CHARTERED ACCOUNTANTS ★ FRN : 124193W

For Sunil Dad & Co.

Chartered Accountants

Sunil Dad & Co. • Chartered Accountants • FRN 126741W AHMEDABAD

Sunil Dad
Partner
M.No. 120702
Place: Ahmedabad
Date: 13.10.2020
UDIN: 20120702AAAADM6797

BRIEF PROFILE

OF

MR. ANISH RAJENDRAKUMAR GUPTA (ADDITIONAL NON-EXECUTIVE & INDEPENDENT DIRECTOR)

Sr. No.	Particulars	Details
1.	Director Identification Number (DIN)	08902781
2.	Name (in full)	ANISH RAJENDRAKUMAR GUPTA
3.	Father's Name (in full)	RAJENDRAKUMAR GUPTA
4.	Address	Dm-86, B/h Ram Mantra Mandir, Kalvibid, Bhavnagar 364002, Gujarat, India..
5.	Appointment Date	October 13, 2020
6.	Date of birth	September 16, 1991
7.	Education	BBM, Jain Group of Institution CMS Specialization in Management.
8.	Experience	He has been working in the area of Ship Breaking and Iron and Steel Related Business for last 8 years and he is also guiding the Businessmen regarding Developing the Ship Breaking and Iron and Steel Related Businesses.
9.	Directorships held in other public companies	Nil
10.	Inter-se Relationship with other directors	Nil
11.	Shareholding	Nil



