

Ref: SA/R/12R

**Limited Review Report**

**Annexure 1**

To  
The Board of Directors  
**RDB INFRASTRUCTURE AND POWER LIMITED**  
(Formerly known as RDB REALITY & INFRASTRUCTURE LTD)

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **RDB Infrastructure and Power Limited**. ("the Company"), for the quarter and nine months ended December 31, 2024.
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 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.

For L.B. Jha & Co.,  
Chartered Accountants  
Firm Registration No: 301088E



*Ranjan Singh*  
(Ranjan Singh)  
Partner

(Membership No. 305423)

**UDIN: 25305423BMNYSN3156**

Place: Kolkata  
Date: 12.02.2025

**RDB INFRASTRUCTURE AND POWER LIMITED**

(Formerly Known as RDB REALTY AND INFRASTRUCTURE LIMITED)

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

Ph: 033-4450 0500, Fax: 033-2242 0588, Email: csrdbinfra@rdbindia.com, Web: www.rdbindia.com

Statement of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2024

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-2024	30-Sep-2024	31-Dec-2023	31-Dec-2024	31-Dec-2023	31-Mar-2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	(a) Revenue from Operations	2,417.75	3,248.48	687.52	8,736.35	3071.17	6,721.61
	(b) Other Income	401.08	19.14	11.82	428.96	28.29	62.44
	<b>Total Income</b>	<b>2,818.83</b>	<b>3,267.62</b>	<b>699.34</b>	<b>9,165.31</b>	<b>3,099.46</b>	<b>6,784.05</b>
2	Expenses						
	(a) Expenses relating to Construction Activity	2,399.90	2,002.61	1,396.23	7,848.64	4495.81	7,666.35
	(b) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(226.53)	859.07	(832.81)	93.39	(1775.16)	(1466.98)
	(c) Employee Benefits Expense	41.74	60.67	-	126.33	0.00	144.09
	(d) Finance Costs	302.86	80.43	0.02	386.87	0.06	14.54
	(e) Depreciation and Amortisation Expenses	1.39	0.47	0.27	2.36	0.81	1.30
	(f) Other Expenses	68.90	36.73	5.98	122.85	10.42	64.53
	<b>Total Expenses</b>	<b>2,588.26</b>	<b>3,039.98</b>	<b>569.69</b>	<b>8,580.44</b>	<b>2,731.94</b>	<b>6,423.83</b>
3	<b>Profit/(Loss) before Exceptional Items &amp; Tax (1-3)</b>	<b>230.57</b>	<b>227.64</b>	<b>129.65</b>	<b>584.87</b>	<b>367.52</b>	<b>360.22</b>
4	Exceptional Item						
5	<b>Profit/(Loss) before Tax (4-5)</b>	<b>230.57</b>	<b>227.64</b>	<b>129.65</b>	<b>584.87</b>	<b>367.52</b>	<b>360.22</b>
6	Tax Expense						
	(a) Current Income Tax	58.01	57.28	37.22	147.15	88.65	88.65
	(b) Related to earlier years	-	-	-	-	-	1.17
	(c) Deferred Tax	-	-	-	-	-	0.23
	<b>Net Tax Expense</b>	<b>58.01</b>	<b>57.28</b>	<b>37.22</b>	<b>147.15</b>	<b>88.65</b>	<b>90.05</b>
7	<b>Net Profit/(Loss) after tax from continuing operations (6-7)</b>	<b>172.56</b>	<b>170.36</b>	<b>92.43</b>	<b>437.72</b>	<b>278.87</b>	<b>270.17</b>
8	<b>Profit/(Loss) for the period</b>	<b>172.56</b>	<b>170.36</b>	<b>92.43</b>	<b>437.72</b>	<b>278.87</b>	<b>270.17</b>
9	Other comprehensive income						
10	<b>Total Comprehensive Income for the period</b>	<b>172.56</b>	<b>170.36</b>	<b>92.43</b>	<b>437.72</b>	<b>278.87</b>	<b>270.17</b>
11	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
12	Other Equity						2,014.23
13	<b>Earnings per Share (of Re.1/- each) (Not Annualised):</b>						
	(a) Basic	1.00	0.99	0.53	2.53	1.61	1.56
	(b) Diluted	1.00	0.99	0.53	2.53	1.61	1.56

**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 Nine months ended December 31, 2024 have been reviewed by the Audit Committee and on their recommendation have been approved by the Board of Directors at their respective meeting held on February 12, 2025.
- The statutory auditors of the Company have reviewed the above financial results for the Quarter and Nine Months ended December 31, 2024. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 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 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.
- This result will be made available on the Company's website www.rdbindia.com and website 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 Infrastructure and Power Limited

Managing Director

 Amit Kumar Goyal  
 Chairman & Managing Director  
 DIN: 05292585

 Place: Kolkata  
 Date: 12.02.2025
