

# RATHI BARS LIMITED

Reqd. Office : A-24/7, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi-110044

Standalone Statement of Assets & Liabilities		(Rs. In Lacs)	
Particulars	As at 30 Sep,2022	As at 31 March,2022	
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	3,904.09	4,169.32	
(b) Capital work-in-progress	1,007.08	883.32	
(c) Financial assets			
-Investments	54.42	54.42	
(d) Deffered Tax Assets (Net)	-	-	
(e) Other non-current Assets			
-Investment in Gold / Silver	14.68	14.68	
<b>Sub-total - Non-Current Assets</b>	<b>4,980.27</b>	<b>5,121.74</b>	
<b>Current assets</b>			
(a) Inventories	1,652.32	2,913.36	
(b) Financial assets			
-Investments	-	-	
-Trade receivables	7,555.64	6,974.85	
-Cash and cash equivalents	10.03	7.41	
-Loans & Advances	3,682.88	2,384.93	
(c) Current Tax Assets (net)	-	-	
(d) Other Current Assets	53.43	52.78	
<b>Sub-total - Current Assets</b>	<b>12,954.30</b>	<b>12,333.33</b>	
<b>TOTAL - ASSETS</b>	<b>17,934.57</b>	<b>17,455.07</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share capital	1,633.04	1,633.04	
(b) Other equity	7,317.51	7,144.18	
<b>Sub-total - Equity</b>	<b>8,950.55</b>	<b>8,777.22</b>	
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
-Borrowings	1,777.22	1,323.54	
(b) Provisions	46.22	46.22	
(c) Deffered tax liabilities (net)	450.07	450.07	
(d) Other non-current liabilities	-	-	
<b>Sub-total - Non-current liabilities</b>	<b>2,273.51</b>	<b>1,819.83</b>	
<b>Current liabilities</b>			
(a) Financial liabilities			
-Borrowings	5,020.26	5,172.90	
-Trade payables	1,104.16	1,175.33	
(b) Other current liabilities	579.51	503.20	
(c) Provisions	6.58	6.57	
(d) Current tax liabilities (net)	-	-	
<b>Sub-total - Current liabilities</b>	<b>6,710.51</b>	<b>6,858.00</b>	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>17,934.57</b>	<b>17,455.05</b>	

By order of the Board

*Anurag Rathi*

Anurag Rathi  
(Managing Director)  
DIN No: 00063345

Place : New Delhi  
Date : 14/11/2022

# RATHI BARS LIMITED

Regd. Office : A-24/7, Mohan Co-Operative Industrial Estate, Mathura Road, New Delhi-110044

## Cash Flow Statement for Half Year ended 30th Sep., 2022

S. No:	Particulars	(Rs. In Lacs)	
		Quarter Ended 30/09/2022	Year Ended 31/03/2022
A	<b>Cash Flow from operating activities:</b>		
	Profit Before Taxation	173.34	317.47
	<b>Adjustments for:</b>		
	Depreciation	297.25	585.05
	Interest and Financial Charges	225.58	431.49
	Misc. Expenditure written off	-	-
	Pre-operative Expenses	-	-
	Loss / (Profit) on Mutual Fund	-	-
	Interest Income	(0.20)	(4.38)
	Dividend Income	(0.21)	(0.18)
	<b>Operating Profit before working capital changes</b>	<b>695.76</b>	<b>1329.45</b>
	Decreased (Increase) in Trade Receivables	(580.80)	(1128.58)
	Decreased (Increase) in Inventories	1261.04	(1067.81)
	Decreased (Increase) in Loan & Advances	(1298.60)	(188.29)
	Increase (Decrease) in Current Liabilities and Provisions	5.14	146.59
	<b>Cash Generated from operations</b>	<b>82.54</b>	<b>(908.64)</b>
	Income Tax paid	-	(27.22)
	<b>Net cash provided by operating activities</b>	<b>82.54</b>	<b>(935.86)</b>
B	<b>Cash flow from investing activities:</b>		
	Proceeds from sale of fixed assets	-	0.00
	Sale / (Purchase) of Investments	-	0.01
	Sale / (Purchase) of Fixed assets and Capital Work in Progress	(155.79)	(416.15)
	Profit / (Loss) on Mutual Fund	-	-
	Income from Interest	0.20	4.38
	Income from Dividend	0.21	0.18
	<b>Net cash used in investing activities</b>	<b>(155.38)</b>	<b>(411.58)</b>
C	<b>Cash Flow from Financing Activities</b>		
	Proceeds from Share Capital (Including Premium)	-	-
	Unclaimed Share Application Money Refundable	-	-
	Increase / (Decrease) in Reserves & Surplus	-	(0.79)
	Increase in Long Term Borrowing (Net)	453.68	234.53
	Increase in Short Term Borrowing (Net)	(152.64)	1550.73
	Increase (Decrease) in Unsecured Loan	-	0.00
	Interest Paid	(225.58)	(431.49)
	<b>Net Cash used in Financing Activities</b>	<b>75.46</b>	<b>1352.98</b>
D	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2.62</b>	<b>5.54</b>
E	<b>Cash and Cash Equivalent at the begning of the year</b>	<b>7.41</b>	<b>1.87</b>
F	<b>Cash and Cash Equivalent at the end of the year</b>	<b>10.03</b>	<b>7.41</b>

By order of the Board  
for **Rathi Bars Limited**



Anurag Rathi  
(Managing Director)  
DIN No: 00063345

Place : New Delhi  
Date : 14/11/2022

# RATHI BARS LIMITED

Regd. Office : A-24/7, Mohan Co-operative Indl. Estate, New Delhi-110044  
Ph.: +91-11-43165400, Web: www.rathisteels.com, E-mail : rathibars@hotmail.com  
CIN No: L74899DL1993PLC054781

## Statement of Standalone Unaudited Results for the Quarter / Half Year ended 30th Sep., 2022

(Rs. In Lacs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Revenue</b>						
(a) Revenue from Operations	8,040.35	12,890.53	13,952.99	20,930.88	24,335.07	49,384.14
(b) Other Income	36.21	16.20	0.85	52.41	2.23	8.52
<b>Total Revenue</b>	<b>8,076.56</b>	<b>12,906.73</b>	<b>13,953.84</b>	<b>20,983.29</b>	<b>24,337.30</b>	<b>49,392.66</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	7,541.31	10,513.58	6,727.14	18,054.89	12,641.80	28,125.46
(b) Purchase of stock-in-trade	127.05	527.44	6,242.94	654.49	9,930.76	18,367.72
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(331.26)	1,000.91	36.34	669.65	98.36	(636.22)
(d) Excise duty	-	-	-	-	-	-
(e) Employee benefits expense	156.84	168.38	195.21	325.22	371.16	737.72
(f) Finance Costs	118.46	107.12	110.96	225.58	196.55	431.49
(g) Depreciation and amortisation expense	148.63	148.62	132.25	297.25	269.29	585.05
(h) Other expenses	239.15	343.71	403.54	582.86	679.73	1,463.96
<b>Total Expenses</b>	<b>8,000.18</b>	<b>12,809.76</b>	<b>13,848.38</b>	<b>20,809.94</b>	<b>24,187.65</b>	<b>49,075.18</b>
3 Profit / (Loss) before exceptional items and Tax(1-2)	<b>76.38</b>	<b>96.97</b>	<b>105.46</b>	<b>173.35</b>	<b>149.65</b>	<b>317.48</b>
4 Exceptional Items						
5 Profit / (Loss) before tax (3 - 4)	<b>76.38</b>	<b>96.97</b>	<b>105.46</b>	<b>173.35</b>	<b>149.65</b>	<b>317.48</b>
6 Tax expense*						
(a) Current Tax						27.22
(b) Deferred tax						4.89
(c) Excess Provision of Earlier Years Tax Written off						-
7 Net Profit / (Loss) for the period from Continuing Operatin (5 - 6)*	<b>76.38</b>	<b>96.97</b>	<b>105.46</b>	<b>173.35</b>	<b>149.65</b>	<b>285.37</b>
8 Profit & Loss from Discontinuing Operation	-	-	-	-	-	-
9 Tax Expenses from Discontinuing operation	-	-	-	-	-	-
10 Profit / (Loss) from Discontinuing Operation after Tax (8-9)	-	-	-	-	-	-
11 Net Profit / (Loss) for the period (7 + 10)	76.38	96.97	105.46	173.35	149.65	285.37
12 Other Comprehensive Income						
A -Items that will not be reclassified to Profit or Loss						
-Income Tax relating to items that will not be reclassified to Profit or Loss						
B -Items that will be reclassified to Profit or Loss						
-Income Tax relating to items that will be reclassified to Profit or Loss						
<b>Total Comprehensive Income (11+12)</b>	<b>76.38</b>	<b>96.97</b>	<b>105.46</b>	<b>173.35</b>	<b>149.65</b>	<b>285.37</b>
13 Earnings Per Share (EPS) ( of Rs. 10/- each)						
(a) Basic and diluated (EPS) (in Rs.)	0.47	0.59	0.65	1.06	0.92	1.75

### General Information

Significant Accounting Policies & Notes on Accounts

### Notes:

- 1 The above result have been reviewed by the Statutory Auditor, Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 14, 2022.
- 2 The financial statements have been prepared in accordance with the Indian Accounting Standards (heirinafter referred to as 'IndAs') as notified by Ministry of Corporate affairs pursuant to Section 133 of the Companies Act, 2013.
- 3 The figures of previous year / Quarters have been re-arranged/re-grouped wherever felt necessary.
- 4 \* Tax expenses / Provision for Taxation has been made on annual basis only.

Place: New Delhi

Date : 14/11/2022

By order of the Board  
for **Rathi Bars Limited**

  
Anurag Rathi

(Managing Director)

DIN : 00063345

# RATHI BARS LIMITED

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CIN No: L74899DL1993PLC054781

## Statement of Standalone Unaudited Results for the Quarter / Half Year ended 30th Sep., 2022

Particulars	(Rs. In Lacs)						
	Quarter Ended			Half Year Ended		Year Ended	
	30/09/2022 (Unaudited)	30/06/2022 (Unaudited)	30/09/2021 (Unaudited)	30/09/2022 (Unaudited)	30/09/2021 (Unaudited)	31/03/2022 (Audited)	
1 Total Revenue From operations	8,076.56	12,906.73	13,953.84	20,983.29	24,337.30	49,392.66	
2 Net Profit/Loss for the Period (Before Tax)	76.38	96.97	105.46	173.35	149.65	317.48	
3 Net Profit/Loss for the Period (After Tax)						285.37	
4 Total Comprehensive Income	76.38	96.97	105.46	173.35	149.65	285.37	
5 Equity Share Capital	1,633.04	1,633.04	1,633.04	1,633.04	1,633.04	1,633.04	
6 Reserves(Excluding Revaluation Reserves)						7,144.18	
7 Earning Per Share(of Rs. 10 Each)							
	Basic :	0.47	0.59	0.65	1.06	0.92	1.75
	Diluted :	0.47	0.59	0.65	1.06	0.92	1.75

### \* Not Annualised

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The Full format of the Quarterly/Annual Financial Results are available on the Stock Exchange's websites i.e. 'www.bseindia.com' and also at the website of the Company at www.rathisteels.com.
- The Company does not have any Exceptional and Extraordinary item to report during the above periods.
- The Company has not discontinued any of its operations during the above periods.
- Tax expenses / Provision for Taxation has been made on annual basis only.
- The figures of previous year / Quarters have been re-arranged/re-grouped wherever felt necessary.

Place: New Delhi  
Date : 14/11/2022

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