GST IN : 24AAGCR3448G1ZF
CIN : U45400UP2013PLC055914

RBM Infracon Limited

May 29, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Mumbai – 400051

Symbol: - RBMINFRA

Respected Sir/Ma'am,

<u>Sub: Outcome of Meeting of the Board of Directors held today i.e. Wednesday, May 29, 2024.</u>

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. Audited Financial Results (Standalone) for the half year and year ended March 31, 2024

With reference to the captioned subject and pursuance to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, this is to inform you that the Meeting of the Board of directors was held today i.e. Wednesday, May 29, 2024 at the registered office of company.

The outcomes of Board meeting are as under:

1. Approved the Audited Financial Statement for the period ended March 31, 2024 as recommended by the Audit Committee. Further, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

(i) Statements showing the Audited Financial Results (Standalone) for the half year and year ended on March 31, 2024; and

(ii) Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results (Standalone).

(iii) Declaration under regulation 33(2)(a) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

(iv) Declaration on unmodified opinions under regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015;

The Board Meeting Commenced at 06:00 PM and concluded at 07:20 PM

You are requested to kindly take the above information on record.

Thanking you,
Yours faithfully,

FOR RBM INFRACON LIMITED

JAYBAJRANG RAMAISHISH MANI
Digitally signed by JAYBAJRANG RAMAISHISH MANI
Date: 2024.05.29 19:23:03 +05'30'

RBM INFRACON LIMITED
DIRECTOR

JAYBAJRANG RAMAISHISH MANI
CHAIRMAN & MANAGING DIRECTOR
DIN: 03417579
ENCL: AS ABOVE

AUDITORS REPORT ON HALF YEAR ENDED AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS} REGULATIONS, 2015

To

Board of Directors of

RBM INFRACON LIMITED,

Report on the audit of the Standalone Financial Results

Opinion

We have audited the half year and year ended result of accompanying Statement of Standalone Financial Results of RBM INFRACON LIMITED ('the Company") for the half year and year ended 31stMarch, 2024 ('The Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- Gives a true and fair view in conformity with the afore said Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the company for the half ended March 31, 2024 and for the year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions

Sarvesh Gohil & Associates M. No. 168290 Kruti B. Solanki of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Statements.

Emphasis of Matter

During the conduct of audit, it is observed that there are two parties which has raised invoices on the company towards services supplied and ITC was availed by the company based on details available in GSTR-2B and other documents, however, the GSTIN of the said party was cancelled SUO-MOTO for which the company has been advised to reverse the ITC availed and the company has confirmed to comply with the GST provisions and reversal of ITC as mandated under the GST law. Moreover company has reversed the ITC for one party but other with Material Amount is pending to be reversed.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Sarvesh Gohil & Associates M. No. 168290

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

Sarvesh Gohil & Associates M. No. 168290 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes The figures for the Second Half ended on 31st March, 2024 of the current year as reported in these financial results are balancing figures between the audited figures in respect of the Financial Year and unpublished and unaudited year to date figures up to the end of the First Half of the relevant Financial Year, which were not subjected to limited review as the company got listed on the NSE Emerge Platform on May 30, 2023 and was not listed during that period.

For, Sarvesh Gohil & Associates
Chartered Accountants
FRN: 156550W

Sarvesh Gohil & Associates M. No. 168290

Krupa B. Solanki

Krupa Solanki
Partner
Membership No. 168290
UDIN: 24168290BKAGBS6722

Date: 29-05-2024
Place: Jamnagar

RBM INFRACON LIMITED

CIN: U45400UP2013PLC055914

C/O RAHUL MANI TRIPATHI MB COMPLEX , MAIN ROAD BAITALPUR UP 274201 IN

Audited Statement of Assets and Liabilities as at 31st March, 2024

(Rs. In Lakh)

	Particulars	As at 31/03/2024 Audited	As at 31/03/2023 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,010.30	844.10
	(b) Reserves and surplus	8,698.95	879.72
	(c) Money received against share warrants	13.25	-
	Sub-total - Shareholders' funds	**9,722.50**	**1,723.82**
2	**Share application money pending allotment**	-	-
3	**Non-current liabilities**		
	(a) Long-term borrowings	81.39	268.86
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	**81.39**	**268.86**
4	**Current liabilities**		
	(a) Short-term borrowings	137.72	541.78
	(b) Trade payables	-	-
	(i) Total Outstanding Dues of Micro and Small Enterprise	-	-
	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	1,209.04	747.66
	(c) Other current liabilities	9,720.29	760.61
	(d) Short-term provisions	586.49	92.49
	Sub-total - Current liabilities	**11,653.54**	**2,142.54**
	TOTAL - EQUITY AND LIABILITIES	**21,457.43**	**4,135.22**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Fixed assets	534.31	403.73
	(b) Non-current investments	132.19	65.00
	(c) Deferred tax assets (net)	5.67	5.46
	(d) Foreign Currency monetory item transaction difference asset account	-	-
	(e) Long-term loans and advances	14.41	14.41
	(f) Other non-current assets	-	-
	Sub-total - Non-current assets	**686.59**	**488.60**
2	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	3,165.70	584.41
	(c) Trade receivables	1,994.48	1,863.35
	(d) Cash and cash equivalents	770.01	51.53
	(e) Bank Balance other than cash and cash equivalents	-	-
	(e) Short-term loans and advances	14,840.65	1,147.33
	(f) Other current assets	-	-
	Sub-total - Current assets	**20,770.84**	**3,646.62**
	TOTAL - ASSETS	**21,457.43**	**4,135.22**

FOR, RBM Infracon limited

RBM INFRACON LIMITED

JAYBAJRANG RAMAISHISH MANI

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Date: 2024.05.29 19:23:23 +05'30'

Jay Bajrang Ramaishish Mani

Chairman cum Managing Director

DIRECTOR

DIN: 03417579

Date :- 29.05.2024

Place:- Jamnagar

RBM INFRACON LIMITED

CIN: U45400UP2013PLC055914

C/O RAHUL MANI TRIPATHI MB COMPLEX , MAIN ROAD BAITALPUR UP 274201 IN

Audited Cash Flow Statement for the Year ended 31st March, 2024

(Rs. In Lakh)

	Particulars	As on 31st March, 2024	As on 31st March, 2023
		Rs.	Rs.
A.	**Cash flow from operating activities**		
	Profit before Tax	**1,599.22**	**310.29**
	Adjustments for:		
	Depreciation and amortisation	126.28	75.05
	Interest Income	(7.20)	(0.79)
	Finance costs	185.77	92.61
	Income On Sale of Fixed Assets	-	-
	Operating profit / (loss) before working capital changes	**1,904.06**	**477.16**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(2,581.30)	(524.36)
	(Increase) / Decrease Trade Receivables	(131.13)	(322.76)
	(Increase) / Decrease Other Current Assets	-	-
	(Increase) / Decrease Other loans and advances receivable	(12,150.39)	(554.57)
	Increase / (Decrease) Trade payables	461.38	224.04
	Increase / (Decrease) Short Term Provisions	494.00	47.32
	Increase / (Decrease) Other current liabilities	8,959.68	343.32
	Net Cash Generated/(Used in) Operations	**(4,947.76)**	**(787.01)**
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	(490.00)	(87.99)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	**(3,533.70)**	**(397.84)**
B.	**Cash flow from Investing activities**		
	Capital expenditure on fixed assets, including capital advances	(256.86)	(207.56)
	Sale of Fixed Assets	-	-
	Movement in Long Term Loans & Advances	-	0.51
	Interest received	7.20	0.79
	Change in Non-Current Investment	(67.19)	(65.00)
	Net cash flow from / (used in) investing activities (B)	**(316.85)**	**(271.26)**
C.	**Cash flow from financing activities**		
	Finance cost	(185.77)	(92.61)
	Increase in Share Capital	6,377.82	834.38
	Proceeds from Share Warrants	511.45	
	Increase / (Decrease) Long Term Borrowings	(187.46)	193.76
	Increase / (Decrease) Short Term Borrowings	(404.06)	(234.03)
	Net cash flow from / (used in) financing activities (C)	**6,111.98**	**701.50**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2,261.43	**32.40**
	Cash and cash equivalents at the beginning of the year	51.52	19.12
	Cash and cash equivalents at the end of the year *	**2,312.95**	**51.52**
	*** Comprises:**		
	(a) Cash on hand	23.81	13.94
	(b) Balances with banks		
	(i) In current accounts	6.36	4.64
	(ii) In deposit accounts	2,282.77	32.94
		2,312.94	**51.52**

RBM INFRACON LIMITED

FOR, RBM Infracon limited

JAYBAJRANG RAMAISHISH MANI

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Date: 2024.05.29 19:23:45 +05'30'

DIRECTOR

Date :- 29.05.2024
Place:- Jamnagar

Jay Bajrang Ramaishish Mani
Chairman cum Managing Director
DIN: 03417579

RBM INFRACON LIMITED

CIN: U45400UP2013PLC055914

C/O RAHUL MANI TRIPATHI MB COMPLEX , MAIN ROAD BAITALPUR UP 274201 IN

Statement of Audited Financial Results for the half year and Year ended on 31st March, 2024

(Rs. In Lakh)

	Particulars	QUARTER ENDED			YEAR ENDED	
		31-03-2024	31-12-2023	30-09-2023	31-03-2024	31-03-2023
	Whether results are audited or unaudited	**Audited**	**Unaudited**	**Unaudited**	**Audited**	**Audited**
1	**Revenue From Operations**					
	(a) Revenue From Operations	5,728.85	3,337.18	2,015.52	12,972.76	8,319.27
	(b) Other Income	15.23	1.41	1.09	25.63	8.85
	Total Income (a+b)	**5,744.09**	**3,338.59**	**2,016.61**	**12,998.38**	**8,328.11**
2	**Expenditure**					
	(a) Cost of Construction - Material Purchase	506.25	169.82	242.00	1,161.61	1,041.81
	(b) Purchases of stock-in-trade	-	-	-		-
	(c) Changes in Work In Progress -RA Bill	(1,882.78)	(501.42)	(197.09)	(2,581.30)	(524.36)
	(d) Employee benefit expense	1,919.38	1,296.11	1,273.37	5,767.30	5,316.48
	(e) Finance Costs	103.19	22.27	22.73	185.77	92.61
	(e) Depreciation and amortisation expense	41.61	33.77	25.45	126.28	75.05
	(f) (i) Other Expenses	4,412.19	1,668.18	470.03	6,739.51	2,016.23
	Total expenses	5,099.83	**2,688.73**	**1,836.49**	**11,399.17**	**8,017.82**
3	**Profit (loss) Before exceptional & Extraordinary items and Tax**	**644.25**	**649.86**	**180.13**	**1,599.22**	**310.29**
4	Exceptional items	-	-	-	-	-
5	**Profit (loss) from ordinary activates before Extraordinary Items and Tax**	**644.25**	**649.86**	**180.13**	**1,599.22**	**310.29**
6	Extraordinary items		-			
7	**Profit (loss) from ordinary activities before tax**	**644.25**	**649.86**	**180.13**	**1,599.22**	**310.29**
8	Tax Expenses - Current Tax	236.44	163.56	45.33	490.00	87.99
	(Less) : - MAT Credit		-			-
	- Deferred Tax	(0.14)	(0.22)	0.08	(0.21)	1.15
9	**Profit (loss) from ordinary activities**	**407.95**	**486.52**	**134.71**	**1,109.43**	**221.15**
10	Profit/(Loss) From Discountinuing Operation Before Tax		-	-		-
11	Tax Expenses of Discontinuing Operations		-	-		-
12	**Net Profit/(Loss) from Discountinuing Opration After Tax**		-	-		-
13	**Profit(Loss) For Period Before Minority Interest**	407.95	486.52	**134.71**	**1,109.43**	**221.15**
14	Share of Profit / Loss Associates	-	-	-		
15	Profit/Loss Of Minority Interset	-	-	-		
16	**Net Profit (+)/ Loss (-) For the Period**	**407.95**	**486.52**	**134.71**	**1,109.43**	**221.15**
17	**Details of equity share capital**					
	Paid-up equity share capital	1,010.30	844.10	844.10	1,010.30	844.10
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
18	**Earnings per share (EPS)**					
	Basic earnings per share from countinuing And Discountinuing operations	4.49	5.76	1.60	12.80	5.13
	Diluted earnings per share from countinuing And Discountinuing operations	4.49	5.76	1.60	12.80	5.13

Notes:-

1 The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th May 2024.

2 The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

3 As per MCA Notificaiton dated 16th February, 2015 Companies whose shares are listed on SME exchnage as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulariton, 2009, are excempted from the compulsory requirement of adoption of IND-AS.

RBM INFRACON LIMITED

DIRECTOR

4	All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the compnay are conducted within India as such there is no separate reportable geographical segment
5	The compnay is not having any subsidiary, associate or joint venutre, therefore, it has prepread only standalone results.
6	Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the compnay.As compnay issued shares though IPO and Bonus in F.Y. 22-23 and hence weighted Average Taken. Half yearly EPS is not annualised.
7	Statement of Assets and Liabilities as on 31st March 2024 is enclosed herewith.
8	EPS for the current quarter is calcualte at weighted averaged based on the difference of unadited result provided on 30.09.2023 and 31.12.2023.
9	Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary

FOR, RBM Infracon limited

RBM INFRACON LIMITED

JAYBAJRANG RAMAISHISH MANI

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Date: 2024.05.29 19:24:00 +05'30'

Date :- 29.05.2024
Place:- Jamnagar

Jay Bajrang Ramaishish Mani
Chairman cum Managing Director
DIN: 03417579

DIRECTOR

RBM Infracon Limited

May 29, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, C- 1, Block-G Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: - RBMINFRA

Respected Sir/Ma'am,

Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. RBM Infracon Limited

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you.

Yours faithfully,

For RBM Infracon Limited

NARENDRA KUMAR SHARMA Digitally signed by NARENDRA KUMAR SHARMA Date: 2024.05.29 19:24:19 +05'30'

Narendra Kumar Sharma
Chief Financial Officer
PAN: BAEPS9890R

GST IN : 24AAGCR3448G1ZF CIN : U45400UP2013PLC055914

RBM Infracon Limited

May 29, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, C- 1, Block-G Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: - RBMINFRA

Respected Sir/Ma'am,

Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2024 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. RBM Infracon Limited

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s. Sarvesh Gohil & Associates (FRN: 0156550W), Chartered Accountants have issued Audit Report in respect of Standalone Audited Financial Results for the Financial Year ended on March 31, 2024 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking you.

Yours faithfully,

FOR RBM INFRACON LIMITED

JAYBAJRANG RAMAISHISH MANI

Digitally signed by JAYBAJRANG RAMAISHISH MANI
Date: 2024.05.29 19:24:39 +05'30'

RBM INFRACON LIMITED

DIRECTOR

JAYBAJRANG RAMAISHISH MANI
CHAIRMAN & MANAGING DIRECTOR
DIN: 03417579

Regd. Office : MB Complex, Main Road, Baitalpur, Deoria. (U.P.) 274201 India.
Corporate Office : 2&3, Snehdeep Residency, Nr.Digjam Circle, Jamnagar - 361 006. Gujarat (India)
Tel/Fax : +91 288 2710463, **Email** : info@rbminfracon.com **Web** : www.rbminfracon.com