RDB GROUP
GOING TOGETHER
GROWING TOGETHER

RDB RASAYANS LIMITED

(AN ISO 9001-2008 Company)

REGD. OFFICE : BIKANER BUILDING, 3RD FLOOR, ROOM NO.-9, 8/1, LAL BAZAR STREET, KOLKATA-700 001 PHONE : +91-33-4450 0500, 22305666 • FAX : +91-33-2242 0588

Date: 13.11.2026

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai- 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 13th November, 2026, has transacted the following business:

1. Approved the Un-audited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2026 and have taken note of the Limited Review Report by the Statutory Auditors pursuant to the provisions of Regulation 30 and 33 of SEBI (LODR) Regulations, 2015. A copy of the same is enclosed.

The meeting commenced at 1:00 P.M and concluded at 4:00 P.M.

This is for your information and record.

Thanking You.

Yours faithfully,

For RDB Rasayans Ltd.

Shradha Dalmia

RDB RASAYANS LTD. Kolkata 700001

Shradha Dalmia
Company Secretary & Compliance Officer
Mem No. A47417

L.B.Jha & Co.LLP
CHARTERED ACCOUNTANTS

F2/2, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/R/13R

Limited Review Report

To
The Board of Directors
RDB Rasayans Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **RDB Rasayans Limited** ("the Company"), for the quarter and half year ended September 30, 2026.

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. LLP
Chartered Accountants
Firm Registration No: 301088E / E300295

Ranjan Singh

(Ranjan Singh)
Partner
Membership Number: 305423
UDIN: 26305423NHDMLM2296

L. B. JHA & CO. LLP * Chartered Accountants *

Place: Kolkata
Date: 13.11.2026

RDB RASAYANS LIMITED

CIN : L36999WB1995PLC074860

Registered Office: Bikaner Building, 8/1, Lal Bazar Street, 3rd Floor, Room No. 9, Kolkata - 700001, West Bengal

Ph No (033) 44500500, Fax No 91-33-2242 0588

E-mail ID: info@rdbindia.com, Website: www.rdbgroup.in

Statement of Unaudited Financial Results for the Quarter and Half-year ended 30th September 2026

(Rs. in lacs)

S. No.	Particulars	Quarter Ended			Half-year ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	**Income from Operations**						
	(a) Revenue from Operations	2,990.97	3,192.94	3,408.84	6,183.91	6,207.99	11,775.42
	(b) Other Income	604.69	686.18	699.86	1,290.87	1,257.73	2,543.41
	Total Income	**3,595.66**	**3,879.12**	**4,108.70**	**7,474.78**	**7,465.72**	**14,318.83**
2)	**Expenses**						
	(a) Cost of material consumed	1,871.87	1,663.53	1,830.07	3,535.40	3,333.65	6,758.04
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods & work-in-progress	59.08	(102.13)	(28.79)	(43.05)	(22.77)	(145.20)
	(d) Employee benefits expenses	339.72	337.08	383.13	676.80	683.44	1,375.14
	(e) Finance Costs	2.54	1.25	0.80	3.79	4.97	10.45
	(f) Depreciation and amortisation expenses	27.79	30.11	28.69	57.90	57.31	114.95
	(g) Other Expenses	374.65	398.30	410.32	772.95	780.13	1,634.58
	Total Expenses	**2,675.65**	**2,328.14**	**2,624.22**	**5,003.79**	**4,836.73**	**9,747.96**
3)	**Profit / (Loss) before exceptional items & tax (1-2)**	**920.01**	**1,550.98**	**1,484.48**	**2,470.99**	**2,628.99**	**4,570.87**
4)	**Exceptional Items**	-	-	-	-	-	-
5)	**Profit / (Loss) before tax (3+4)**	**920.01**	**1,550.98**	**1,484.48**	**2,470.99**	**2,628.99**	**4,570.87**
6)	**Tax expenses**	**232.00**	**391.29**	**374.88**	**623.29**	**662.86**	**1,174.68**
	(a) Current tax	236.48	367.93	373.99	604.41	656.70	1,154.57
	(b) Deferred tax	(4.30)	16.52	0.89	12.22	6.16	20.11
	(c) Tax for earlier years	(0.18)	6.84	-	6.66	-	-
7)	Profit for the period from continuing operations (5-6)	**688.01**	**1,159.69**	**1,109.60**	**1,847.70**	**1,966.13**	**3,396.19**
8)	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
9)	Tax expense of discontinued operations	-	-	-	-	-	-
10)	Profit from discontinuing operations (after tax) (8-9)	-	-	-	-	-	-
11)	**Profit / (Loss) for the period (7+10)**	**688.01**	**1,159.69**	**1,109.60**	**1,847.70**	**1,966.13**	**3,396.19**
12)	**Other Comprehensive Income**	-	-	-	-	-	**17.96**
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	24.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(6.04)
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13)	**Total Comprehensive Income for the period (11+12)**	**688.01**	**1,159.69**	**1,109.60**	**1,847.70**	**1,966.13**	**3,414.15**
14)	Paid-up Equity Share Capital	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48	1,771.48
15)	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						22,938.59
16)	Earnings per share (Face Value of Rs. 10/-each) (not annualised) (in Rs.) - Basic and Diluted EPS	3.88	6.55	6.26	10.43	11.10	19.17

L. B. JHA & CO. LLP Chartered Accountants

RDB RASAYANS LIMITED Kolkata 700001

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Statement of Unaudited Financial Results for the Quarter and Half-year ended 30th September 2026

(Rs. in lacs)

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 13th November, 2026.The above results for the quarter and half-year ended 30th September, 2026, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 Provision for Gratuity and Leave Encashment are provided on the basis of acturial valuation report, which is done at the end of the year and hence will be provided in the last quarter.

3 Utilization of proceeds of Initial Public Issue as per Regulation 32(1) of the SEBI (LODR) Regulations, 2015 are as under:

Particulars	Amount to be spent	Incurred till 30.09.2026
A. Financing capital expenditure to enhance the manufacturing capacity		
Plant & Machinery	2,391.27	900.39
Pre-operative Expenses	70.00	-
Provision for Contingencies	119.56	-
Security for WBSEDCL	200.00	145.38
Sub Total (A)	2,780.83	1,045.77
B. General Corporate Purpose	501.29	498.49
C. Issue Expenses	272.88	192.11
Total (A) + (B) +(C)	**3,555.00**	**1,736.37**
Balance to be utilized out of IPO Proceeds are deployed in:		**1,818.63**
Balance in Fixed Deposits & Mutual Funds		1,818.63

4 **Status of implemention of project / commencement of commercial production under Regulation 33(1)(e) of the SEBI(LODR) Regulations, 2015:**

The Company has utilised the IPO fund as above and balance IPO fund has been kept in Fixed Deposits with Banks and Mutual Funds as stated in Note no.3

5 Figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable.

Managing Director
Shanti Lal Baid
DIN: 00056776

RDB RASAYANS LIMITED Kolkata 700001

Place : Kolkata
Date : 13/11/2026

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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2026

Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	30/09/2026	31/03/2026
	Unaudited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment		
(i) Property, Plant and Equipment	1,022.89	1,137.10
(ii) Right of use assets	122.72	28.90
(iii) Capital work in progress	-	-
(b) Financial assets		
(i) Other financial assets	165.91	169.61
(c) Other Non Current assets	164.38	153.46
Total Non-current assets	**1,475.90**	**1,489.07**
(2) Current assets		
(a) Inventories	942.59	652.61
(b) Financial assets		
(i) Investments	6,877.09	2,192.54
(ii) Trade receivables	1,547.15	2,091.95
(iii) Cash and cash equivalents	326.32	14.54
(iv) Other bank balances	324.43	687.46
(v) Loans	13,625.00	16,307.00
(vi) Other financial assets	2,214.67	1,788.89
(c) Current Tax assets (net)	-	72.15
(d) Other current assets	294.57	242.87
Total Current assets	**26,151.82**	**24,050.01**
TOTAL ASSETS	**27,627.72**	**25,539.08**

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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2026

Statement of Assets and Liabilities

(Rs. in Lacs)

Particulars	30/09/2026	31/03/2026
	Unaudited	Audited
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,771.48	1,771.48
(b) Other equity	24,786.29	22,938.59
Total Equity	**26,557.77**	**24,710.07**
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(ia) Lease Liabilities	4.77	4.66
(b) Provisions	99.33	96.98
(c) Deferred tax liabilities (net)	129.76	117.54
Total Non-current liabilities	**233.86**	**219.18**
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	87.87
(ia) Lease Liabilities	0.21	0.21
(ii) Trade payables		
-Due to parties registered under MSMED Act	78.70	45.83
-Due to other parties	472.03	435.82
(iii) Other financial liabilities	22.12	22.97
(b) Other current liabilities	9.10	8.84
(c) Provisions	-	8.29
(d) Current Tax Liabilities (net)	253.93	-
Total Current liabilities	**836.09**	**609.83**
TOTAL EQUITY AND LIABILITIES	**27,627.72**	**25,539.08**

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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2026

Statement of Cash Flows

(Rs. in Lacs)

	Particulars	30/09/2026		30/09/2025	
A.	**Cash Flows from Operating Acitivities**				
	Net Profit/(Loss) before tax		2,470.96		2,628.99
	Adjustment for:				
	Interest income on Loan given	(1,109.02)		(1,090.79)	
	Interest income on Fixed Deposits with Banks	(16.33)		(43.62)	
	Net (Gain) / Loss on fair valuation of financial instruments	(88.02)		(38.79)	
	Profit on sale of investments	(44.18)		(30.11)	
	Foreign exchange fluctuation gains	(16.98)		(48.77)	
	Recovery of Bad Debts (net)	-		-	
	Liability & sundry balances written back, discount, r/off (net)	(1.02)		(0.78)	
	Reversal of Provision for Doubtful Debt	-		-	
	Entry Tax provision reversed (not payable)	-		-	
	Depreciation and Amortisation	57.90		57.31	
	Finance costs	3.78		4.97	
	Provision for Employee Benefits	(5.95)		(1.09)	
	Bad Debts	0.03	(1,219.79)	0.98	(1,190.69)
	Operating cash flows before working capital changes		**1,251.17**		**1,438.30**
	Working capital adjustments:				
	(Increase)/Decrease in Inventories	(289.98)		(1.59)	
	(Increase)/Decrease in Loans and Advances	2,682.00		(1,000.00)	
	(Increase)/Decrease in Trade receivables	562.77		(13.96)	
	(Increase)/Decrease in Other Current assets	(51.70)		(16.69)	
	(Increase)/Decrease in Other financial assets, non-current	3.70		11.25	
	Increase/(Decrease) in Trade payables	69.09		17.62	
	Increase/(Decrease) in Other current liabilities	0.26		(14.84)	
	Increase/(Decrease) in Other financial liabilities, current	(0.85)	2,975.29	(9.34)	(1,027.55)
	Cash generated from operations		**4,226.46**		**410.75**
	Less: Income tax paid (net)		(294.18)		(367.49)
	Net Cash generated from/ (used in) Operating Activities (A)		**3,932.28**		**43.26**

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Statement of Unaudited Financial Results for the quarter and half-year ended 30th September, 2026

Statement of Cash Flows

(Rs. in Lacs)

	Particulars	30/09/2026		30/09/2025	
B.	**Cash Flows from Investing Activities**				
	Purchase of Property, plant and equipment (net)	-39.20		-16.70	
	(Increase)/ Decrease in fixed deposits (net)	363.03		904.77	
	Net (Purchase) / Sale of investment (net)	-4,552.35		-1,006.03	
	Interest received on Loan given	699.57		152.70	
	Net Cash generated from/ (used in) Investing Activities (B)		**-3,528.95**		**34.74**
C.	**Cash Flow from Financing Activities**				
	Increase/ (Decrease) in Short-term Borrowings	-87.87		-53.45	
	Increase/ (Decrease) in Lease Liabilities	0.11		0.11	
	Finance cost paid	-3.78		-4.97	
	Net Cash generated from/ (used in) Financing Activities (C)		**-91.54**		**-58.31**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C)		**311.79**		**19.69**
	Cash and Cash Equivalents at the beginning of the year		14.54		19.32
	Cash and Cash Equivalents as at the end of the year		**326.33**		**39.01**
	Cash and Cash equivalents at the end of year comprise : -				
	Balances with banks				
	- in Current Account		98.72		36.19
	- in Overdraft Account		225.13		-
	Cash in Hand		2.47		2.82
	Cash and cash equivalents as at the close of the year		**326.32**		**39.01**

Note :

i) Statement of Cash Flow has been prepared under indirect method as set out in Ind AS - 7 specified u/s 133 of Companies Act, 2013

ii) Acquisition of property, plant & equipment includes movements of capital work-in-progress (including capital advances).

iii) Investment in and redemption of Investments in Mutual funds have been shown under same head and are netted off.

iv) Deposit and withdrawal in Fixed Deposits are shown under same head and are netted off.

v) Figures in brackets indicate cash outflow.

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