



# SUNIL VANKAWALA & ASSOCIATES

*Chartered Accountants*

103, Vrindavan, 1<sup>st</sup> floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056

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**Limited review report on standalone unaudited Financial Results of Rushabh Precision Bearings Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015**

To the Board of Directors of  
Rushabh Precision Bearings Limited  
Mumbai

We have reviewed the accompanying statement of standalone unaudited financial result of **M/s Rushabh Precision Bearings Limited** ('the company') for the quarter and half year ended 30<sup>th</sup> September 2018 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements Of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our Responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143(10) of the companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial result prepared in accordance with applicable accounting standard i.e. Ind AS prescribed



under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Given this 11<sup>th</sup> February, 2020  
At Mumbai under our seal

**for Sunil Vankawala & Associates**  
**Chartered Accountants**  
**Firm Registration No. 110616W**



*Sunil Vankawala*  
**(Sunil T. Vankawala)**  
**Proprietor**  
**Membership No. 33461**  
**UDIN:20033461AAAABD4597**

Rushabh Precision Bearings Limited

CIN : L99999MH1989PTC053093

Registered Off : Fida Mansion, 2nd Floor, Plot No. 4, Bibijan Street, Off. Nagdevi Street, Pydhone, Mandvi Mumbai City MH 400003 IN

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2018

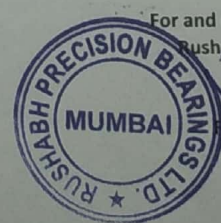
Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-18 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
1	<b>Income from Operation</b>	-	-	-	-	-	-
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	-	-
	<b>Total Income</b>	-	-	-	-	-	-
2	<b>Expenses</b>	-	-	-	-	-	-
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	6.38	5.94	-	12.32	-	-
	d) Employee Benefits Expenses	1.50	534.30	-	535.80	-	3.25
	e) Finance Costs	-	-	-	-	-	0.10
	f) Depreciation and Amortisation expense	2.84	27.95	-	30.79	-	3.35
	g) Other expenses	10.72	568.19	-	578.90	-	-
	<b>Total Expenses</b>	(10.72)	(568.19)	-	(578.90)	-	(3.35)
	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	-	-	-	-	-	0
4	Exceptional Items	(10.72)	(568.19)	-	(578.90)	-	(3.35)
5	<b>Profit/(Loss) before tax (3 + 4)</b>	-	-	-	-	-	0
6	<b>Tax Expense</b>	-	-	-	-	-	-
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
	- Short Provision for the earlier year	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	(10.72)	(568.19)	-	(578.90)	-	(3.35)
7	<b>Profit/(Loss) for the period ( 5-6)</b>	-	-	-	-	-	-
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>	-	-	-	-	-	(3.35)
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	(10.72)	(568.19)	-	(578.90)	-	(3.35)
11	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	900.01	900.01	900.01	900.01	900.01	900.01
12	<b>Earning per share (EPS) of Rs 10/- each ( not annualized)</b>	-	-	-	-	-	-
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

Notes: The above Results for the quarter and half year ended September 30, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11.02.2020

- The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
- The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
- The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & Six Months ended 30th September, 2018.



Place: Mumbai  
Date : 11.02.2020



For and on behalf of Board of Directors of  
Rushabh Precision Bearings Limited

RAJESH DHIRAJLAL VORA  
Director  
DIN : 07843591