

RUSHABH PRECISION BEARINGS LTD

CIN No. : L99999MH1989PTC053093

Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2024

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30 September, 2024	30 June, 2024	30 September, 2023	30 September, 2024	30 September, 2023	31 March, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	-	-	-	-	-	-
2 Other Income	-	-	-	-	-	0.98
3 Total Income (1 + 2)	-	-	-	-	-	0.98
4 Expenses :						
a) Cost of Materials Consumed	-	-	-	-	-	-
b) Purchase of Stock-in-Trade	-	-	-	-	-	-
c) Change in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-	-	-	-	-	-
d) Employee Benefit Expenses	-	-	-	-	-	-
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and Amortisation Expenses	-	-	-	-	-	-
g) Power & Fuel Expenses	-	-	-	-	-	-
h) Other Expenses	2.16	7.62	4.47	9.78	10.24	1,009.29
Total Expenses	2.16	7.62	4.47	9.78	10.24	1,009.29
5 Profit/(Loss) Before Tax (3-4)	(2.16)	(7.62)	(4.47)	(9.78)	(10.24)	(1,008.31)
6 Tax Expense						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-	-
Total Tax Expense	-	-	-	-	-	-
7 Net Profit/(Loss) for the period / year (5-6)	(2.16)	(7.62)	(4.47)	(9.78)	(10.24)	(1,008.31)
8 Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit plans	-	-	-	-	-	-
- Income Tax relating to above	-	-	-	-	-	-
Total Other Comprehensive Income/(Expense) for the period / year	-	-	-	-	-	-
9 Total Comprehensive Income/(Expense) for the period / year (7+8)	(2.16)	(7.62)	(4.47)	(9.78)	(10.24)	(1,008.31)
10 Paid up Equity Share capital (face value ₹ 10 per share)						
11 Other Equity						
12 Earnings per Share (not annualised for quarters) (Face value of ₹ 10/- each)						
- Basic EPS (in ₹)						
- Diluted EPS (in ₹)						

CIN No. : L99999MH1989PTC053093

NOTES ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2024

Notes :

- 1 The above unaudited standalone financial results of the Company for the quarter ended 30 September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th February, 2025 and audited by the Statutory Auditors of the Company. The Statutory auditors of the Company have expressed an unmodified opinion on the aforesaid results.
- 2 The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- 3 The Company's business falls within single operating segment. Hence the Company has disclosed the segment information in its Standalone financial results in accordance with Ind AS 108 "Operating Segments".
- 4 Figures for the quarter ended 30 September, 2024 represent the difference between the unaudited figures in respect of the half year upto 30 September, 2024 and the unaudited figures of quarter ended 30 June, 2024 being the date of the end of the first quarter of the financial year which were subjected to limited review.
- 5 Figures of the previous periods have been regrouped, wherever considered necessary to make them comparable to current period's figures.

Place : Surendranagar
Date : 13 February, 2025

**By the order of the Board of Directors
For, Rushabh Precision Bearings Limited**



**Mr. Biswajeet Mukherjee
Chairman & Managing Director**

RUSHABH PRECISION BEARINGS LTD

CIN No. : L99999MH1989PTC053093

Vijay industrial gala No 214, 2nd floor, Chincholi Bunder, Link Road, Malad, Mumbai, Malad West, Maharashtra, India, 400064
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2024

(₹ in Lakhs)

Particulars	As at 30 September, 2024	As at 31 March, 2024
	(Unaudited)	(Audited)
I ASSETS		
1 NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	70.58	70.58
(b) Right of use assets	-	-
(c) Investment Property	-	-
(d) Financial Assets		
(i) Investments	-	-
(ii) Loans & Advances	0.02	0.02
(iii) Other Financial Assets	-	-
(e) Other Non-current Assets	-	-
	70.60	70.60
2 CURRENT ASSETS		
(a) Inventories	432.05	432.05
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	207.53	207.53
(iii) Cash and Cash Equivalents	0.04	0.04
(iv) Bank Balances other than (iii) above	3.82	3.82
(v) Loans	56.78	54.01
(vi) Other Financial Assets	-	-
(c) Other Current Assets	79.01	84.07
(d) Current Tax Assets (Net)	-	-
	779.24	781.52
TOTAL ASSETS	849.84	852.12
II EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	900.00	900.00
(b) Other Equity	-1,018.09	-1,008.32
TOTAL EQUITY	-118.09	-108.32
2 LIABILITIES		
(i) NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	966.62	958.44
(ii) Lease Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
	966.62	958.44
(ii) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade Payables	-	-
(A) Dues of micro enterprises and small enterprises	-	-
(B) Dues of other than micro enterprises and small enterprises	1.31	-
(iv) Other Financial Liabilities	-	-
(b) Other Current Liabilities	0.01	2.00
(c) Provisions	-	-
	1.31	2.00
TOTAL LIABILITIES	967.93	960.44
TOTAL EQUITY AND LIABILITIES	849.84	852.12

Unaudited Standalone Statement of Cash Flows for the Half Year Ended 30 September, 2024

(₹ in Lakhs)

(₹ in Lakhs)

Particulars	Half Year ended	Half Year ended	Year ended
	30 September, 2024	30 September, 2023	31 March, 2024
	(Unaudited)	(Unaudited)	(Audited)
Cash Flow From Operating Activities			
Profit/(Loss) Before Tax	(9.78)	(4.47)	(1,008.31)
Adjustment for:			
Depreciation	-	-	-
Finance Costs	-	-	-
Interest Income	-	-	(0.97)
Allowance for Expected Credit Loss	-	-	-
Sundry Balance Written off including Bad Debts	-	-	-
Net (Gain) / Loss on Sale of Property, Plant & Equipment	-	-	-
Unrealised (Gain)/Loss on foreign exchange fluctuation	-	-	-
Operating Profit/(Loss) before Working Capital changes	(9.78)	(4.47)	(1,009.28)
Changes in Working Capital			
Adjustment for:			
(Increase) / Decrease in Trade Receivables	-	-	-
(Increase) / Decrease Financial Assets	-	-	(31.07)
(Increase) / Decrease In Inventories	-	-	-
(Increase) / Decrease in other Assets	2.28	-	(6.49)
Increase / (Decrease) in Trade Payable	-	-	(16.25)
Increase / (Decrease) in Other Financial Liabilities	-	-	-
Increase / (Decrease) in Other Liabilities	(0.69)	-	(61.86)
Increase / (Decrease) in Provisions	-	-	-
Cash generated from operations Before Income Tax Paid	(8.18)	(4.47)	(1,124.95)
Direct Taxes Paid	-	-	-
Net Cash Flow From Operating Activities [A]	(8.18)	(4.47)	(1,124.95)
Cash Flow From Investing Activities :			
Payments for purchase of Property, Plant & Equipment	-	-	-
Proceeds from sales of Property, Plant & Equipment	-	-	-
Increase / (Decrease) in Loans Given	-	-	-
Proceeds/(Payments) of deposits	-	-	-
(Purchase) / Sale in Investments	-	-	-
Interest Income	-	-	0.97
Net Cash Flow Used In Investing Activities [B]	-	-	0.97
Cash Flow From Financing Activities :			
Increase/ (Decrease) in Non-Current Borrowings (Net)	-	-	(2,761.22)
Increase/ (Decrease) in Current Borrowings (Net)	8.18	-	-
Finance Costs	-	-	-
(Increase)/Decrease in Reserves	-	-	3,864.33
Payment of lease liability	-	-	-
Dividend paid	-	-	-
Net Cash Flow from/Used in Financing Activities [C]	8.18	-	1,103.11
Net Increase in cash and cash equivalents during the year [A+B+C]	(0.00)	(4.47)	(20.87)
Add: Cash and cash equivalents at the beginning for the year	3.86	24.73	24.73
Cash and cash equivalents at the end for the year	3.86	20.26	3.86