



RDB INFRASTRUCTURE AND POWER LIMITED

(formerly known as RDB Realty & Infrastructure Limited)

BIKANER BUILDING, 8/1, LAL BAZAR STREET, 1ST FLOOR, KOLKATA - 700 001 • CIN No. : L68100WB2006PLC110039
PHONE : +91 90384 40761 • E-MAIL : csrdbinfra@rdbindia.com • Web : www.rdbindia.com

Date: 27th May, 2025

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

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata- 700 001

Scrip Code: 533285

Scrip Code: 28393

Sub: Outcome of Board Meeting and Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 27th May, 2025, has inter alia, considered and approved the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2025 along with the Statutory Auditor's Report(s). The same are enclosed herewith as **Annexure 1**.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Company hereby confirms and declares that LB Jha & Co., Statutory Auditor of the Company have issued their Audit Reports on the Annual Audited Financial Statements and Results of the Company for the financial year ended on 31st March, 2025 with an unmodified opinion.

The same is also being made available on the website of the Company at www.rdbindia.com.

The meeting commenced at 03:00 P.M. and concluded at 03:45 P.M.

This is for your information and record.

Thanking You.

For RDB Infrastructure and Power Limited
(Formerly Known as RDB Realty & Infrastructure Limited)

Aman Sisodia
Company Secretary & Compliance Officer

Encl: As above

**INDEPENDENT AUDITOR'S REPORT
 TO THE BOARD OF DIRECTORS OF
 RDB INFRASTRUCTURE AND POWER LIMITED
 (Formerly Known as RDB REALTY AND INFRASTRUCTURE LIMITED)**

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying statement of financial results (the "statement") of **RDB Infrastructure and Power Limited** ("the Company") for the quarter and year ended March 31, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" 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 results under the provisions 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.

Management's Responsibilities for the Financial Results

4. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 of 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 the 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results 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 financial results.
8. 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 financial results, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' 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 results 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.



10. 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 Matters

11. The Financial Results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata
Date: 27.05.2025



For L. B. Jha & Co.
Chartered Accountants
Firm Registration No.: 301088E

Ranjan Singh
(Ranjan Singh)

Partner
(Membership No.: 305423)
UDIN: 25305423BMNYVW1413

**RDB INFRASTRUCTURE AND POWER LIMITED****(Formerly Known as RDB REALTY & INFRASTRUCTURE LIMITED)**

Regd. Office : Bikaner Building, 8/1, Lal Bazar Street, 1st Floor, Room No. 10, Kolkata - 700001, CIN: L68100WB2006PLC110039

Ph: 033-4450 0500, Fax: 033-2242 0588, Email: csrdbinfra@rdbindia.com, Web: www.rdbindia.com

Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter ended		Year ended	Year ended
		31-Mar-2025	31-Dec-2024	31-Mar-2025	31-Mar-2024
		(Audited)	(Un-audited)	(Audited)	(Audited)
1	Income				
	(a) Revenue from Operations	2,034.41	2,417.75	3,650.44	6,721.61
	(b) Other Income	148.01	401.08	34.15	62.44
	Total Income	2,182.42	2,818.83	3,684.59	6,784.05
2	Expenses				
	(a) Expenses relating to Construction Activity	2,606.72	2,399.90	3,170.54	7,666.35
	(b) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(830.14)	(226.53)	308.18	(736.75)
	(c) Employee Benefits Expense	51.31	41.74	144.09	177.64
	(d) Finance Costs	69.68	302.86	14.48	456.55
	(e) Depreciation and Amortisation Expenses	0.58	1.39	0.49	2.94
	(f) Other Expenses	115.19	68.90	54.10	238.04
	Total Expenses	2,013.34	2,588.26	3,691.88	10,593.78
3	Profit/(Loss) before Exceptional Items & Tax (1-3)	169.08	230.57	(7.29)	753.95
4	Exceptional item				
5	Profit/(Loss) before Tax (4-5)	169.08	230.57	(7.29)	753.95
6	Tax Expense				
	(a) Current Income Tax	45.63	58.01	-	192.78
	(b) Related to earlier years	5.03	-	1.17	5.03
	(c) Deferred Tax	2.44	-	0.23	2.44
	Net Tax Expense	53.10	58.01	1.40	200.25
7	Net Profit/(Loss) after tax from continuing operations(6-7)	115.98	172.56	(8.69)	553.70
8	Profit/(loss) for the period	115.98	172.56	(8.69)	553.70
9	Other comprehensive income	14.52	172.56	(8.69)	568.22
10	Total Comprehensive Income for the period	130.50	172.56	(8.69)	568.22
11	Paid up Equity Share Capital (Face Value Rs.1/- Per Share)	1,728.34	1,728.34	1,728.34	1,728.34
12	Other Equity				
13	Earnings per Share (of Re.1/- each) (Not Annualised except for the year ended 31-03-24 & 31-03-25)				
	(a) Basic	0.07	0.10	-0.01	0.32
	(b) Diluted	0.07	0.10	-0.01	0.32

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above Financial Results for the Quarter and Year ended March 31, 2025 have been Reviewed by the Audit Committee and on their recommendation have been approved by the Board of Directors at their respective meeting held on May 27, 2025 .
- The Statutory Auditors of the Company have Audited the above financial results for the Quarter and Year ended March 31, 2025. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- The Company's business activities are reviewed by the Board of Directors/Audit Committee, falls within a single operating segment viz. "Real Estate", as per Ind AS 108 Operating Segment, hence segment disclosures have not been given.
- The Company had undertaken a sub-division (split) of its equity shares, wherein 1 (one) equity share of face value of Rs. 10.00/- (Rupees Ten only) each, fully paid-up, was sub-divided into 10 (ten) equity shares of face value of Re. 1.00/- (Rupee One only) each, fully paid-up with effect from February 28, 2025 i.e. record date for the said sub-division.
- The Company has restated the EPS of the previous period as a result of the sub division of its Equity shares as mentioned above in Point 5.
- The previous period figures have been regrouped/ re-arranged wherever necessary to conform to this period's classification.
- This result will be made available on the Company's website www.rdbindia.com and website of BSE Limited www.bseindia.com.
- The CEO and CFO certificate in respect of the above result in terms of the SEBI (LODR) Regulations 2015 has been placed before the Board of Directors.

Place: Kolkata
Date: 27.05.2025Rajeev Kumar
Whole Time Director and Chairman
Din No.07003686



RDB INFRASTRUCTURE AND POWER LIMITED
(Formerly Known as RDB REALTY & INFRASTRUCTURE LIMITED)

Regd. Office : Bikaner Building, 8/1, Lal Bazar Street, 1st Floor, Room No. 10, Kolkata - 700001
CIN: L68100WB2006PLC110039
Ph: 033-4450 0500, Fax: 033-2242 0588, Email: csrdbinfra@rdbindia.com, Web: www.rdbindia.com

Statement of Assets and Liabilities (₹ in lakhs)

	As at March 31, 2025	As at March 31, 2024
	(Audited)	(Audited)
ASSETS :		
Non-Current Assets		
(a) Property, Plant and Equipment	13.77	14.17
(b) Intangibles Assets	-	0.17
(c) Financial Assets		
(i) Investments	10.20	10.20
(ii) Others	365.73	-
(d) Other Non-Current Assets	4,576.70	1,507.83
Total Non - Current Assets	4,966.40	1,532.37
Current Assets		
(a) Inventories	11,672.16	10,935.41
(b) Financial Assets		
(i) Trade Receivables	5,944.37	2,106.20
(ii) Cash and Cash Equivalents	120.99	330.63
(iii) Bank Balances other than (ii) above	42.36	-
(iv) Loans	800.00	-
(v) Other Financial Assets	1,336.26	1,346.76
(c) Current Tax Assets	216.17	361.28
(d) Other current assets	2,609.12	1,879.23
Total Other Current Assets	22,741.43	16,959.51
Total Assets	27,707.83	18,491.88
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,728.34	1,728.34
(b) Other Equity	12,731.22	2,014.23
Total Equity	14,459.56	3,742.57
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
i) Other Financial Liabilities	4.15	-
(b) Provisions	10.46	11.23
(c) Deferred Tax Liabilities (Net)	2.44	-
(d) Other Non Current Liabilities	294.10	257.32
Total Non-Current Liabilities	311.15	268.55
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,700.66	10,002.72
(ii) Trade payables		
- Due to parties registered under MSME Act	98.56	30.35
- Due to other parties	2,588.12	1,430.15
(iii) Other Financial Liabilities	667.41	593.73
(b) Provisions	2.11	4.47
(c) Other Current Liabilities	1,880.26	2,419.34
Total Current Liabilities	12,937.12	14,480.76
Total Liabilities	13,248.27	14,749.31
Total Equity & Liabilities	27,707.83	18,491.88





RDB INFRASTRUCTURE AND POWER LIMITED
(Formerly Known as RDB REALTY & INFRASTRUCTURE LIMITED)

Regd. Office : Bikaner Building, 8/1, Lal Bazar Street, 1st Floor, Room No. 10, Kolkata - 700001
Ph: 033-4450 0500, Fax: 033-2242 0588, Email: csrdbinfra@rdbindia.com, Web: www.rdbindia.com

Statement of Cash Flow for the year ended 31.03.2025

(₹ in lakhs)

	Year ended 31-03-2025		Year ended 31-03-2024	
A. Cash Flow from Operating Activities :		753.96		360.23
Net profit before tax as per Statement of Profit and Loss			1.30	
Adjustments for	2.94		14.45	
Depreciation & Amortisation	415.03		(47.06)	(31.31)
Interest Paid	(576.65)	(158.68)		
Interest Received				
Operating Profit Before Working Capital Changes		595.28		328.92
Increase / (Decrease) of Other Long-Term Liabilities	42.61		8.74	
Increase / (Decrease) in Trade Payables	1,226.18		541.56	
Increase / (Decrease) of Other Current Liabilities	(653.48)		564.04	
(Increase) / Decrease in Inventories	(736.75)		(1,466.98)	
(Increase) / Decrease in Trade receivables	(3,838.17)		(1,452.98)	
(Increase) / Decrease of Other Current Assets	(4,851.27)		(2,179.91)	
Cash generated from operations		(8,215.60)		(3,656.61)
Less: Direct taxes paid/ (Refunds) including Interest (Net)		(8,215.60)		(3,656.61)
Cash Flow before Exceptional Items		(8,215.60)		(3,656.61)
Net cash generated from/(used in) operating activities				
B. Cash Flow from Investing Activities :				
Sale / (Purchase) of fixed assets	(2.37)		(12.00)	
Interest Received	576.65		47.06	
Loans Refund / (Given)	-		(440.07)	
Net cash generated from/(used in) investing activities		574.28		(405.01)
C. Cash Flow from Financing Activities :				
Proceeds / (Repayment) of Long Term Borrowings	(2,302.07)		4,114.28	
Proceeds / (Repayment) of Short Term Borrowings	-		(386.81)	
Proceeds from Warrants	10,148.78		(14.45)	
Interest Paid	(415.03)			
Net cash generated from in financing activities		7,431.68		3,713.02
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)		(209.64)		(348.60)
Cash and Cash Equivalents -Opening Balance		330.63		679.23
Cash and Cash Equivalents -Closing balance		120.99		330.62

Note :

- Statement of Cash Flow has been prepared under the indirect method as set out in Ind AS - 7 specified under section 133 of the
- Acquisition of property, plant and equipment includes movements of capital work-in-progress (including capital advances) during the
- Figures in brackets indicate cash outflow.

