

**RASOI LIMITED**

REGISTERED OFFICE:RASOI COURT,20 SIR R N MUKHERJEE ROAD,KOLKATA-700001 (WEST BENGAL)  
CIN : L25190WB1905PLC001594 e-mail : secdept@rasoigroup.in Website : www.rasoigroup.in  
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2015.

Part-I		₹ in Lacs				
Sl.No.	Particulars	31-Mar-2015	31-Dec-2014	31-Mar-2014	31-Mar-2015	31-Mar-2014
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	a) Net Sales / Income from Operations (Net of Excise Duty)	335.34	208.37	3,654.91	6,153.86	14,758.68
	b) Other Operating Income	2.03	-	38.31	121.74	236.60
	<b>Total Income from Operations</b>	<b>337.37</b>	<b>208.37</b>	<b>3,693.22</b>	<b>6,275.60</b>	<b>14,995.28</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed	-	-	1,586.79	2,270.22	8,507.63
	b) Purchases of stock in trade	-	-	1,342.42	1,148.97	3,569.32
	c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	(219.94)	1,199.71	(395.74)
	d) Employees benefits expense	14.88	57.64	81.54	264.68	364.94
	e) Depreciation and amortisation expense	22.88	(18.09)	54.04	113.29	212.71
	f) Power and Fuel	6.21	37.10	96.26	217.26	522.61
	g) Other Expenses	56.58	57.42	560.97	973.99	1,953.65
	<b>Total Expenses</b>	<b>100.55</b>	<b>134.07</b>	<b>3,502.08</b>	<b>6,188.12</b>	<b>14,735.12</b>
3	Profit / (Loss) from Operations before Other Income and Finance costs	236.82	74.30	191.14	87.48	260.16
4	Other Income	7.04	6.60	10.43	27.79	-
5	Profit / (Loss) from ordinary activities before Finance Costs	243.86	80.90	201.57	115.27	260.16
6	Finance Cost	-	-	104.13	168.11	311.34
7	Profit / (Loss) from ordinary activities after Finance costs but before Exceptional Items	243.86	80.90	97.44	(52.84)	(51.18)
8	Exceptional Items (net)	17.66	(65.66)	-	149.11	-
9	Profit / (Loss) before tax	261.52	15.24	97.44	96.27	(51.18)
10	Tax Expense	38.98	(33.12)	(5.49)	(324.06)	(70.35)
11	Net Profit / (Loss) after tax	222.54	48.36	102.93	420.33	19.17
12	Paid up equity share capital (Face Value ₹ 10/-per share)	193.20	193.20	193.20	193.20	193.20
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	10,858.12	10,502.34
14	Earnings Per Share (Basic & Diluted) (Not Annualised) in ₹	11.52	2.50	5.33	21.76	0.99

Part-II		₹ in Lacs				
Sl.No	Particulars	31-Mar-2015	31-Dec-2014	31-Mar-2014	31-Mar-2015	31-Mar-2014
		Audited	Unaudited	Audited	Audited	Audited
<b>A</b>	<b>Particulars of Shareholding</b>					
1	Public Shareholding					
	- Number of Shares	484,367	484,367	484,367	484,367	484,367
	- Percentage of Shareholding	25.07%	25.07%	25.07%	25.07%	25.07%
2	Promoters and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	- Number of shares	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-
	b) Non-encumbered					
	- Number of shares	1,447,633	1,447,633	1,447,633	1,447,633	1,447,633
	- Percentage of shares (as a % of the total shareholding of the promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of shares (as a % of the total share capital of the company)	74.93%	74.93%	74.93%	74.93%	74.93%
<b>B</b>	<b>Investor Complaints</b>					
	Pending at the beginning of the quarter			Nil		
	Received during the quarter			Nil		
	Disposed of during the quarter			Nil		
	Remaining unresolved at the end of the quarter			Nil		

1 Segment-wise Revenue, Results and Capital Employed		₹ in Lacs				
Sl.No.	Particulars	31-Mar-2015	31-Dec-2014	31-Mar-2014	31-Mar-2015	31-Mar-2014
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Segment Revenue</b>					
	- Edible Products Operations (Discontinued Operations)	-	-	3,314.72	5,165.64	13,979.71
	- Investment and Treasury Operations	337.37	208.37	378.50	1,109.96	1,015.57
	- Baby Care Products	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>337.37</b>	<b>208.37</b>	<b>3,693.22</b>	<b>6,275.60</b>	<b>14,995.28</b>
2	<b>Segment Results - Profit/(Loss) before Tax and Interest</b>					
	- Edible Products Operations (Discontinued Operations)	(160.44)	(140.08)	(73.13)	(505.62)	(538.79)
	- Investment and Treasury Operations	348.58	196.22	311.19	949.71	920.61
	- Baby Care Products	-	-	-	-	-
	<b>Total</b>	<b>188.14</b>	<b>56.14</b>	<b>238.06</b>	<b>444.09</b>	<b>381.82</b>
	Less : i) Finance Cost	-	-	104.13	168.11	311.34
	ii) Other Un-allocable expenditure net off unallocable income	(73.38)	40.90	36.49	179.71	121.66
	<b>Total Profit/(Loss) before Tax</b>	<b>261.52</b>	<b>15.24</b>	<b>97.44</b>	<b>96.27</b>	<b>(51.18)</b>
3	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>					
	- Edible Products Operations (Discontinued Operations)	-	3,307.98	5,861.04	-	5,861.04
	- Investment and Treasury Operations	8,968.43	8,140.44	8,854.90	8,968.43	8,854.90
	- Baby Care Products	1,943.03	-	-	1,943.03	-
	- Other Unallocable	868.72	97.12	(3,253.78)	868.72	(3,253.78)
	<b>Total Capital Employed</b>	<b>11,780.18</b>	<b>11,545.54</b>	<b>11,462.16</b>	<b>11,780.18</b>	<b>11,462.16</b>

**Notes :-**

- 1 The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on 7th May, 2015.
- 2 The Board has recommended a dividend of ₹ 1/- (10 %) per equity share of ₹ 10 each (previous year ₹ 1/- (10%))
- 3 (i) Considering the current market condition and prospects thereof, the Board of Directors of the Company (the Board) at its meeting held on 25th September, 2014 had decided to discontinue the Vanaspati / Edible Oil business segment and production at Company's factory at Banganagar, West Bengal. In order to utilise the available infrastructure and resources and in view of the potential, it has been decided to set up the state of the art manufacturing facilities for Baby Care products at the aforesaid factory for which necessary steps are under implementation by the management.  
(ii) In view of the above:
  - a) Registered and unregistered trademark of the Company with all ancillary rights and copyright works and rights relating thereto were assigned on 25.09.2014 in favour of Emami Bio-Tech Limited for a consideration aggregating ₹ 1300 Lacs.
  - b) Plant & Machineries pertaining to Company's Vanaspati Division were discarded and categorised under "Other Current Assets" valued at realisable value as estimated by the independent valuer.
  - c) Subsequent to above, during the year the said assets have been sold for a consideration of ₹ 302.86 Lacs and consequently loss (net) of ₹ 1049.28 Lacs on account of discardation / sale as above has been shown under exceptional items.
- 4 Exceptional items (net) for the year represent profit arising on transfer of Trademark, etc. [Refer Note No.3(ii) (a) above]. Expenses of ₹ 44.11 Lacs pertaining to transfer of Trademark, etc., loss of ₹ 1049.28 Lacs against discardation / sale of Plant & Machinery [Refer Note No.3(ii)(b)&(c) above] and loss of ₹ 57.50 Lacs arising on sale of stores etc. has been adjusted there against.
- 5 During quarter ended 31.12.2014 and onwards, depreciation has been provided as per Schedule II of the Companies Act, 2013 which has been made effective from the 1st day of April 2014. Accordingly, carrying amount of the fixed assets as on 31st March 2014 has been depreciated over the remaining useful life of these assets as recomputed in terms of the said schedule. Consequently, depreciation for the year is higher by ₹ 122.11 Lacs out of which ₹ 114.41 Lacs and ₹ 7.70 Lacs has been adjusted / charged out against opening retained earning and current year's profit / loss for the year.
- 6 Consequent to a technical review and assessment carried out during the year, impairment against Plant & Equipments amounting to ₹ 67.12 Lacs has been provided and included under Other Expenses.
- 7 In respect of the auditors' qualification on the accounts for the year ended on 31st March, 2014 regarding outstanding loan of ₹ 69.50 Lacs, pending outcome of the steps taken for recovery of the same, full provision there against as a matter of abundant caution was made in the quarter ended 30th June, 2014.
- 8 The figure for the quarter ended 31-Mar-2015 and 31-Mar-2014 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter of the respective financial years.
- 9 Due to discontinuation of Vanaspati/ Edible Oil business as stated in Note No. 3(i) hereinabove, figures for the quarters and year ended on 31.03.2015 are not comparable with corresponding figures of previous period . Previous year/ period's figures have been regrouped/ rearranged wherever necessary .

**For RASOI LIMITED**

Place : Kolkata  
Dated : 7-May-2015

M K Pandita  
Wholetime Director

**RASOI LIMITED**

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CIN : L25190WB1905PLC001594 e-mail : secdept@rasoigroup.in Website : www.rasoigroup.in

1 Statement of Assets and Liabilities		₹ in Lacs	
Sl.No.	Particulars	Year Ended	
		31-Mar-2015 Audited	31-Mar-2014 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	a) Share Capital	193.20	193.20
	b) Reserves & Surplus	11,586.98	11,268.96
	<b>Shareholders' Funds</b>	<b>11,780.18</b>	<b>11,462.16</b>
2	<b>Non Current Liabilities</b>		
	a) Deferred Tax Liabilities (net)	153.25	512.67
	b) Other Long Term Liabilities	10.00	510.00
	c) Long-Term Provisions	16.16	43.03
	<b>Non Current Liabilities</b>	<b>179.41</b>	<b>1,065.70</b>
3	<b>Current Liabilities</b>		
	a) Short-Term Borrowings	-	2,879.48
	b) Trade Payables	73.75	1,365.99
	c) Other Current Liabilities	21.44	166.58
	d) Short-Term Provisions	339.49	367.84
	<b>Current Liabilities</b>	<b>434.68</b>	<b>4,779.89</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,394.27</b>	<b>17,307.75</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	a) Fixed Assets	1,880.69	3,527.60
	b) Non Current Investments	670.68	977.61
	c) Long-Term Loans and Advances	2,245.59	2,314.19
	d) Other Non Current Assets	39.42	9.26
	<b>Non-Current Assets</b>	<b>4,836.38</b>	<b>6,828.66</b>
2	<b>Current Assets</b>		
	a) Current Investments	6,253.64	7,495.51
	b) Inventories	-	1,730.54
	c) Trade Receivables	-	539.76
	d) Cash and Bank Balances	338.96	234.86
	e) Short-Term Loans and Advances	632.84	189.14
	f) Other Current Assets	332.45	289.28
	<b>Current Assets</b>	<b>7,557.89</b>	<b>10,479.09</b>
	<b>TOTAL ASSETS</b>	<b>12,394.27</b>	<b>17,307.75</b>
		<b>For RASOI LIMITED</b>	
Place :	Kolkata	M K Pandita	
Dated :	7-May-2015	Wholetime Director	