

# RASOI LIMITED

REGISTERED OFFICE :  
RASOI COURT  
20, SIR R. N. MUKHERJEE ROAD  
KOLKATA-700 001

PHONE : 2248-0114/5  
GRAM : R A S O I  
FAX : 91 33 22481200

January 22, 2018

The Manager (CRD)  
BSE Limited  
Phiroze Jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street  
Mumbai 400001

Dear Sir,

**Scrip Code: 507649**

**Sub: Outcome of Board Meeting held on Monday, 22<sup>nd</sup> January, 2018**

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, 22<sup>nd</sup> January, 2018, *inter alia*, considered the following matters:

1) Approved the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2017.

A copy of the Unaudited Standalone Financial Results of the Company and Limited Review Report of the Statutory Auditors, M/s B Chhawchharia & Co., Chartered Accountants, Kolkata for the quarter and nine months ended 31<sup>st</sup> December, 2017 are enclosed herewith.

2) Appointed M/s. MR & Associates, Company Secretaries, Kolkata as the Secretarial Auditors of the Company for conducting the secretarial audit for the financial year 2017-18 under Section 204(1) of the Companies Act, 2013.

The Board meeting commenced at 1.00 p.m. and concluded at 3.20 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For RASOI LIMITED

*Naresh Patangi*

Naresh Patangi  
Company Secretary  
Membership No.: FCS-8112



Encl: As stated above

## 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

Tel : 033-2248-0114/15 Fax : 033-2248-1200

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2017.

₹ in Lakh (except per share data)

Sl.No.	Particulars	Quarter Ended			Nine Month Ended	
		31-Dec-2017	30-Sep-2017	31-Dec-2016	31-Dec-2017	31-Dec-2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	<b>Income from Operations</b>					
	Revenue from Operations	490.80	654.03	574.01	1,792.32	1,711.01
	Other Income	23.84	22.82	22.18	69.72	65.59
	<b>Total Income</b>	<b>514.64</b>	<b>676.85</b>	<b>596.19</b>	<b>1,862.04</b>	<b>1,776.60</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed	75.45	74.77	66.47	215.05	148.93
	b) Purchase of Stock-in-trade	93.46	277.02	195.07	573.59	586.24
	c) Excise Duty	-	-	22.24	16.24	42.18
	d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.72	11.62	(62.13)	0.17	(93.60)
	e) Employee benefit expense	37.26	42.88	39.48	122.11	108.23
	f) Finance Costs	0.01	-	1.32	0.05	3.59
	g) Depreciation and amortisation expense	90.36	19.07	18.60	128.85	56.37
	h) Other Expenses	244.62	89.55	93.52	458.28	295.14
	<b>Total Expenses</b>	<b>545.88</b>	<b>514.91</b>	<b>374.57</b>	<b>1,514.34</b>	<b>1,147.08</b>
3	Profit before tax	(31.24)	161.94	221.62	347.70	629.52
4	<b>Tax Expense</b>					
	Current tax	(12.74)	21.82	28.61	49.49	72.84
	Deferred tax	(13.72)	25.03	4.11	16.97	56.16
5	Net Profit after tax	(4.78)	115.09	188.90	281.24	500.52
6	<b>Other Comprehensive Income (OCI)</b>					
	a) Items that will not be reclassified to profit or loss	87.55	(47.26)	244.88	(640.28)	413.16
	b) Income tax relating to items that will not be reclassified to profit or loss	(19.31)	10.41	(53.99)	141.10	(91.10)
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Other Comprehensive Income (OCI)</b>	<b>68.24</b>	<b>(36.85)</b>	<b>190.89</b>	<b>(499.18)</b>	<b>322.06</b>
7	<b>Total Comprehensive Income</b>	<b>63.46</b>	<b>78.24</b>	<b>379.79</b>	<b>(217.94)</b>	<b>822.58</b>
8	Paid-up Equity Share Capital	193.20	193.20	193.20	193.20	193.20
9	Earnings per equity share of face value ₹ 200 (Previous Period ₹ 10) each (Not annualised) (Refer Note No.8)	(4.95)	119.14	195.55	291.14	518.13

## Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Month ended 31st December, 2017

Sl.No.	Particulars	Quarter Ended			Nine Month Ended	
		31-Dec-2017	30-Sep-2017	31-Dec-2016	31-Dec-2017	31-Dec-2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	<b>Segment Revenue</b>					
	- Investment and Treasury Operations	206.87	249.28	274.13	783.56	875.09
	- Trading Operations	121.42	244.72	129.63	564.18	533.56
	- Baby Care and Packaging Products	162.51	160.03	170.25	444.58	302.36
	<b>Net Sales/Income from Operations</b>	<b>490.80</b>	<b>654.03</b>	<b>574.01</b>	<b>1,792.32</b>	<b>1,711.01</b>
2	<b>Segment Results - Profit/(Loss) before Tax and Interest</b>					
	- Investment and Treasury Operations	195.41	247.25	274.12	746.75	874.25
	- Trading Operations	27.95	(32.30)	(0.06)	(9.42)	12.69
	- Baby Care and Packaging Products	(62.94)	8.56	11.98	(77.28)	(73.27)
	<b>Total</b>	<b>160.42</b>	<b>223.51</b>	<b>286.04</b>	<b>660.05</b>	<b>813.67</b>
	Less : i) Finance Cost	0.01	-	1.32	0.05	3.59
	ii) Other unallocable expenditure net of unallocable income	191.65	61.57	63.10	312.30	180.56
	<b>Profit before Tax</b>	<b>(31.24)</b>	<b>161.94</b>	<b>221.62</b>	<b>347.70</b>	<b>629.52</b>
3	<b>a) Segment Assets</b>					
	- Investment and Treasury Operations	14,793.72	14,662.05	13,977.79	14,793.72	13,977.79
	- Trading Operations	-	-	65.69	-	65.69
	- Baby Care and Packaging Products	2,150.46	2,221.46	2,276.19	2,150.46	2,276.19
	- Unallocable	171.64	172.31	196.84	171.64	196.84
	<b>Total</b>	<b>17,115.82</b>	<b>17,055.82</b>	<b>16,516.51</b>	<b>17,115.82</b>	<b>16,516.51</b>
	<b>b) Segment Liabilities</b>					
	- Investment and Treasury Operations	34.60	34.60	56.00	34.60	56.00
	- Trading Operations	-	-	-	-	-
	- Baby Care and Packaging Products	50.18	49.58	26.87	50.18	26.87
	- Unallocable	1,236.56	1,221.31	1,946.56	1,236.56	1,946.56
	<b>Total</b>	<b>1,321.34</b>	<b>1,305.49</b>	<b>2,029.43</b>	<b>1,321.34</b>	<b>2,029.43</b>



## Notes :-

- 1 The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 22nd January, 2018.
- 2 The limited review of the financial results for quarter and nine month ended 31st December, 2017 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been carried out by the statutory auditors of the Company.
- 3 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards)(Amendment) Rules 2017 and in terms of SEBI Circular dated 5th July, 2016. Ind AS has been made applicable with effect from 1st April, 2017. Comparative figures of the corresponding quarter and nine month ended of the previous year (transition date being 1st April 2016) are also Ind AS compliant. These corresponding figures have not been subjected to limited review or audit. However, the management has exercised necessary diligence to ensure that the results provide a true and fair view of the company's affairs.
- 4 For the purpose of computing depreciation for the quarter, as required by the IND AS 16, as notified by the Companies (Indian Accounting Standards) Rules, 2015 (as amended), on a review the estimated useful life of "Building and Plant & Machinery" has been considered as per the report of a registered valuer dated 04th December, 2017.
- 5 The above financial results may require adjustments before constituting the first set of Ind AS financial statements as of and for the year ended 31st March, 2018 due to changes in financial reporting assumptions and applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted in Ind AS 101.
- 6 Reconciliation between financial results as previously reported (referred to as "Previous GAAP") and Ind AS for the quarter and nine month ended 31st December, 2016 are presented as under:

Particulars	Quarter ended 31-Dec-2016	Nine month ended 31-Dec-2016
Net profit after tax as per Previous GAAP	140.29	391.15
Effect of fair valuation of financial assets	47.47	163.81
Effect of reclassification of Actuarial Gain / Loss on defined benefit plans	0.56	1.68
Effect of taxes on above	0.58	(56.12)
<b>Net profit for the period under Ind AS</b>	<b>188.90</b>	<b>500.52</b>
Other Comprehensive Income (net of taxes)		
Effect of fair valuation of Equity Instrument through other comprehensive income	191.45	323.74
Effect of reclassification of Actuarial Gain / Loss on defined benefit plans	(0.56)	(1.68)
<b>Total Comprehensive Income</b>	<b>379.79</b>	<b>822.58</b>

- 7 The company has irrevocably opted to present the changes in fair value of non-current equity instruments through Other Comprehensive Income (OCI). Accordingly changes in fair value of such investments have been disclosed in items that will not be reclassified to profit or loss under OCI.
- 8 The shareholders had approved the consolidation of face value of shares on 22nd June, 2016 from fully paid up face value of ₹ 10 each to ₹ 200 each. Consequently, on 4th February, 2017 the authorised and paid up share capital of the company is consolidated into 1,87,500 equity shares of ₹ 200 each as against 37,50,000 shares of ₹ 10 each and 96,600 equity shares of ₹ 200 each as against 19,32,000 equity shares of ₹ 10 each respectively. Earning per share of the period has accordingly been restated.
- 9 Previous period's figures have been regrouped/ rearranged wherever necessary.



For RASOI LIMITED

KAPIL KAUL  
Executive Director & CFO  
(DIN : 00053937)

Place : Kolkata  
Dated : 22nd January, 2018



**Independent Auditor's Review Report on Quarterly and nine months unaudited standalone  
Financial Results of Rasoi Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and  
Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of RASOI LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of **Rasoi Limited** ('the Company') for the quarter and nine months ended 31<sup>st</sup> December, 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter and nine months ended 31<sup>st</sup> December 2016, including the reconciliation of net profit for the quarter and nine months ended under Ind AS of the corresponding quarter with net profit/loss reported under previous GAAP, as included in the Statement have been approved by the Board of Directors but have not been subject to limited review or audit (refer note no. 3 of the statement). 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, 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 Statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/FCA/62/2016 dated July 05<sup>th</sup>, 2016, and other recognised accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements 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.

Place: Kolkata  
Date: 22<sup>nd</sup> January, 2018.



**For B.Chhawchharia & Co.  
Chartered Accountants  
Firm Registration No: 305128E**

  
Sushil Kumar Chhawchharia  
Partner  
Membership No. 008482

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TUESDAY, JANUARY 23, 2018

**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

Tel : 033-2248-0114/15 Fax : 033-2248-1200

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS  
FOR THE QUARTER & NINE MONTH ENDED 31st DECEMBER, 2017**

(₹ in Lacs (except per share data))

Sl. No.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-2017	30-Sep-2017	31-Dec-2016	31-Dec-2017	31-Dec-2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Total Income from operations (net)	514.64	676.85	596.19	1,862.04	1,776.60
2	Net Profit before tax	(31.24)	161.94	221.62	347.70	629.52
3	Net Profit after tax*	(4.78)	115.09	188.90	281.24	500.52
4	Total Comprehensive Income / (Loss) for the period (Net of Tax)	63.46	78.24	379.79	(217.94)	822.58
5	Paid-up Equity Share Capital	193.20	193.20	193.20	193.20	193.20
6	Earnings Per Share of ₹ 200 (Previous Period ₹10) each (Basic and Diluted) (Refer Note No.4)	(4.95)	119.14	195.55	291.14	518.13

\*There is no extra ordinary item during the quarter and nine month ended

**Notes :-**

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 22nd January, 2018.
- The above is an extract of the detailed format of the Financial Results for the Quarter and Nine month ended 31st December, 2017 filed with Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of the said Financial Results are available on the Stock Exchange website ([www.bseindia.com](http://www.bseindia.com)) and on the company's website ([www.rasoigroup.in](http://www.rasoigroup.in)).
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules 2016 and in terms of SEBI Circular dated 5th July, 2016. Ind AS has been made applicable with effect from 1st April, 2017. Comparative figures of the corresponding quarter and nine month ended of the previous year (transition date being 1st April 2016) are also Ind AS compliant. These corresponding figures have not been subjected to limited review or audit. However, the management has exercised necessary diligence to ensure that the results provide a true and fair view of the company's affairs.
- The shareholders had approved the consolidation of face value of shares on 22nd June, 2016 from fully paid up face value of ₹ 10 each to ₹ 200 each. Consequently, on 4th February, 2017 the authorised and paid up share capital of the company is consolidated into 1,87,500 equity shares of ₹ 200 each as against 37,50,000 shares of ₹ 10 each and 96,600 equity shares of ₹ 200 each as against 19,32,000 equity shares of ₹ 10 each respectively. Earning per share of the period has accordingly been restated.

For RASOI LIMITED

Sd/-

KAPIL KAUL

Executive Director & CFO

(DIN : 00053837)

Place : Kolkata

Dated : 22nd January, 2018

# আডিকাল

# ৮

কলকাতা মঙ্গলবার ২৩ জানুয়ারি ২০১৮

## রসুই লিমিটেড

রেজিস্টার্ড অফিস: রসুই কোর্ট, ২০ সার আর এন মুখার্জি রোড, কলকাতা-৭০০ ০০১ (পশ্চিমবঙ্গ)  
CIN: L25190WB1905PLC001594 e-mail: secdept@rasoigroup.in website: www.rasoigroup.in  
Tel: 033-2248-0114/5 Fax: 033-2248-1200

৩১ ডিসেম্বর, ২০১৭ সমাপ্ত তিন মাসের ও নয় মাসের জন্য অপরিষ্কৃত  
একক নির্বাহিত আর্থিক ফলাফলের বিবৃতি

(লাখ টাকায় প্রতি শেয়ার ভেটা বাজীত)

ক্রম নং	বিবরণ	সমাপ্ত তিন মাস			সমাপ্ত নয় মাস	
		৩১ ডিসেঃ ২০১৭	৩০ সেপ্টেঃ ২০১৭	৩১ ডিসেঃ ২০১৬	৩১ ডিসেঃ ২০১৭	৩১ ডিসেঃ ২০১৬
১.	কারবারে মোট আয় (নিট)	৫১৪.৬৪	৬৭৬.৮৫	৫৯৬.১৯	১,৮৬২.০৪	১,৭৭৬.৬০
২.	কারের পূর্বে নিট লাভ (৩১.২৪)		১৬১.৯৪	২২১.৬২	৩৪৭.৭০	৬২৯.৫২
৩.	কারের পরে নিট লাভ*	(৪.৭৮)	১১৫.০৯	১৮৮.৯০	২৮১.২৪	৫০০.৫২
৪.	মেয়াদে মোট সামগ্রিক আয় (ক্ষতি) (কারের নিট)	৬৩.৪৬	৭৮.২৪	৩৭৯.৭৯	(২১৭.৯৪)	৮২২.৫৮
৫.	প্রদত্ত ইকুইটি শেয়ার মূলধন	১৯৩.২০	১৯৩.২০	১৯৩.২০	১৯৩.২০	১৯৩.২০
৬.	শেয়ার-পিন্ড আয় প্রতিটি ₹ ২০০-র (পূর্ব মেয়াদ ₹ ১০) (মূল ও মিশ্র) (হেইবা নং ৪)	(৪.৯৫)	১১৯.১৪	১৯৫.৫৫	২২১.১৪	৫১৮.১৩

\* তিন মাসে ও নয় মাসে কোনও ব্যতিক্রমী দফা নেই।

### দ্রষ্টব্য:

- উপরোক্ত আর্থিক ফলাফল অভিত কমিটি কর্তৃক মূল্যায়িত হয়েছে এবং বোর্ড অফ ডিরেক্টরস দ্বারা তা রেকর্ডভুক্ত হয়েছে ২২ জানুয়ারি ২০১৮-তে অনুষ্ঠিত এক সভায়।
- উপরোক্ত বিষয়টি সেবি (লিটিং) আন্ড আদার ডিসক্লোজার রিকোয়ারমেন্টস রেগুলেশনস ২০১৫-এর রেগুলেশন ৩৩-এর অধীনে স্টক এক্সচেঞ্জের সঙ্গে দাখিল করা ৩১ ডিসেম্বর ২০১৭ পর্যন্ত ত্রৈমাসিক ও নয় মাসের আর্থিক ফলাফলের বিস্তারিত বর্ণনায় নির্ধারিত। উক্ত আর্থিক ফলাফলের পূরণে বর্ণিত স্টক এক্সচেঞ্জের ওয়েবসাইট (www.bseindia.com) এবং কোম্পানির ওয়েবসাইট (www.rasoigroup.in)-তে পাওয়া যাবে।
- কোম্পাইজ (ইন্ডিয়ান আকাউন্টিং স্ট্যান্ডার্ডস) (অ্যামেন্ডমেন্ট) রুলস ২০১৬ কর্তৃক সংশোধিত মতো এবং সেবি সার্কুলার তারিখ: ৫ জুলাই, ২০১৬-এর শর্ত অনুযায়ী কোম্পানিজ (ইন্ডিয়ান আকাউন্টিং স্ট্যান্ডার্ডস) রুলস ২০১৫-এর অধীনে বিজ্ঞপিত ইন্ডিয়ান আকাউন্টিং স্ট্যান্ডার্ডস (ইন্ডএএস) অনুযায়ী এই আর্থিক ফলাফল প্রস্তুত করা হয়েছে। ১ এপ্রিল, ২০১৭ থেকে বলবৎকমে ইন্ডএএস চালু হয়েছে। পূর্ববর্তী বছরের পরিবর্তনের তারিখ ১ এপ্রিল, ২০১৬ হিসেবে) অনুসরণ তিন মাসের এবং নয় মাসের তুলনামূলক অর্থিক ইন্ডএএস অনুযায়ী। এই তুলনামূলক অর্থিক সংক্ষিপ্ত মূল্যায়ন বা হিসাব সাপেক্ষ নয়। তবে পরিচালকবর্গ নিষ্ঠা সহকারে সত্য ও স্বচ্ছভাবে ফলাফল প্রতিফলিত করেছে যা কোম্পানি বিষয়ে যথার্থতা নিশ্চিত করেছে।
- টাঃ ১০ থেকে টাঃ ২০০ প্রতিটি পূর্বোপরি আদায়ীকৃত ফেস ভ্যালু থেকে ২২ জুন, ২০১৬ তারিখে শেয়ারগুলির একীকৃতকরণের জন্য শেয়ারহোল্ডারগণ অনুমোদন করেছিলেন। ফলে ৪ ফেব্রুয়ারি ২০১৭ তারিখে কোম্পানির অনুমোদিত এবং আদায়ীকৃত শেয়ারের জন্য মূলধন যথাক্রমে প্রতিটি টাঃ ১০-এর ৩৭,০০,০০০ শেয়ারের প্রেক্ষিতে প্রতিটি টাঃ ২০০-এর ১,৮৭,৫০০ ইকুইটি শেয়ার এবং প্রতিটি টাঃ ১০-এর ১৯,৩২,০০০ ইকুইটি শেয়ার-এর প্রেক্ষিতে প্রতিটি টাঃ ২০০-এর ৯৬,৬০০ ইকুইটি একীকৃত হয়েছে। পূর্ববর্তী বছর মেয়াদের শেয়ার-প্রতি আয় তদনুসারে পুনরায় বলা হয়েছে।

রসুই লিমিটেড-এর পক্ষে

স্বাক্ষর

কপিল কউল

এগজিকিউটিভ ডিরেক্টর এবং সিএফও

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স্থান: কলকাতা

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