

RKB Global Limited

CIN No: U28100MH2013PLC251485

STANDALONE Provisional Profit and Loss Statement for the year ended Mar 31, 2024

	Particulars	Notes	As at 31/03/2024	As at 31/03/2023
	Income			
I	Revenue from Operations	22	4,57,24,36,320.20	3,60,00,09,787.72
II	Other Income	23	4,05,00,228.51	4,40,63,113.97
III	TOTAL INCOME		4,61,29,36,548.71	3,64,40,72,901.69
IV	EXPENSES			
	Cost of Materials Consumed	24a	98,00,96,410.97	64,12,99,724.28
	Purchases of Stock in Trade	24b	3,50,38,66,897.91	2,60,07,79,949.60
	Changes in Inventories	25	(30,31,24,202.92)	13,17,70,213.46
	Employee benefits expenses	26	2,62,61,549.85	2,52,88,720.00
	Finance Costs	27	20,89,98,040.07	10,33,44,518.30
	Depreciation and Amortisation Expenses	28	3,01,39,733.00	2,83,97,936.60
	Other Expenses	29	5,95,75,662.37	3,85,07,419.44
	TOTAL EXPENSES		4,50,58,14,091.25	3,56,93,88,481.68
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX		10,71,22,457.46	7,46,84,420.01
VI	Exceptional Items	30	-	-
VII	PROFIT BEFORE TAX		10,71,22,457.46	7,46,84,420.01
VIII	Tax Expense			
(i)	Current Tax		(2,67,80,614.37)	(2,20,89,997.14)
(ii)	Deferred Tax (Expense)/Savings		-	19,07,571.32
	TOTAL TAX EXPENSE	31	(2,67,80,614.37)	(2,01,82,425.82)
IX	PROFIT FOR THE YEAR FROM CONTINUING OPERATIONS		8,03,41,843.10	5,45,01,994.19
X	OTHER COMPREHENSIVE INCOME (OCI)			
a	Items that will not be reclassified to profit or loss :			
i	Gains /(Losses) on Remeasurements of the Defined Benefit Plans		-	3,88,428.00
ii	Income tax relating to items that will not be reclassified to profit or loss		-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	32	-	3,88,428.00
XI	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		8,03,41,843.10	5,48,90,422.19
XII	Earnings per equity share (EPS)	33		
	Basic earnings per share (₹)		2.11	1.89
	Diluted earnings per share (₹)		2.11	1.89
	NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS	1 to 35		

There were no discontinued operation(s) during the years presented

For and on behalf of the Board of Directors of
RKB Global Limited

Mr. Virat S. Shah
Director
DIN-00764118

Mr. Alok V. Shah
Director
DIN-00764237

Mr. Girish S. Mishra
Chief Financial officer

1/7

RKB Global Limited

CIN No: U28100MH2013PLC251485

STANDALONE Provisional Balance Sheet as at 31/03/2024

Particulars	Notes	As at 31/03/2024	As at 31/03/2023
ASSETS			
I NON-CURRENT ASSETS			
a Property, Plant and Equipment	3i	44,06,81,867.22	19,59,21,804.87
b Intangible Assets	3ii	20,450.81	13,154.81
c Financial Assets:			
i. Investments	10b	1,87,83,192.00	1,87,83,192.00
ii. Trade Receivables	4b	13,25,10,034.38	14,34,47,990.26
iii. Loans	5a	-	-
iv. Other Financial Assets	6a	9,85,20,207.00	8,36,20,636.00
d Deferred tax assets (net)	19b	10,33,765.89	10,33,765.89
e Other Non-current Assets	7	27,14,220.72	33,68,126.00
		69,42,63,738.02	44,61,88,669.82
II CURRENT ASSETS			
a Inventories	9	1,27,21,78,214.08	96,90,54,011.16
b Financial Assets:			
i. Investments	10a	-	-
ii Trade Receivables	4a	41,67,62,613.01	24,50,88,536.60
iii. Loans	5b	-	-
iii. Cash and cash equivalents	11	6,84,476.01	9,37,450.02
iv. Bank balances other than (iii) above	12	17,79,84,339.00	13,92,32,396.00
v Other financial assets	6B	-	-
c Other current assets	13	10,69,75,285.32	6,63,32,178.04
d Income tax assets (net)	8a	11,58,01,197.53	8,47,57,038.67
		2,09,03,86,124.95	1,50,54,01,610.49
III Non Current Assets Held for Sale	3iii	-	34,78,15,383.65
TOTAL ASSETS		2,78,46,49,862.97	2,29,94,05,663.96
EQUITY AND LIABILITIES			
V Equity			
Share capital	14	39,27,23,270.00	28,95,90,590.00
Other Equity	15	1,04,61,15,853.59	16,76,98,875.49
		1,43,88,39,123.59	45,72,89,465.49
VI Liabilities			
A. Non-current liabilities			
a Financial Liabilities			
- Borrowings	16a	20,92,85,572.42	30,19,49,630.14
- Other Financial Liabilities	17	-	-
b Provisions	18b	21,77,216.00	21,93,345.00
c Deferred tax liabilities (net)	19a	-	-
		21,14,62,788.42	30,41,42,975.14
B. Current liabilities			
a Current Financial Liabilities			
i - Borrowings	16b	16,81,06,899.24	56,07,28,406.35
ii Trade Payables			
-Of micro and small enterprises	20	41,11,244.28	5,51,80,361.55
-Other than micro enterprises and small enterprises	20	84,05,62,504.53	82,34,49,143.71
iii - Other Financial Liabilities	17	-	19,05,680.25
b Provisions	18a	1,53,959.00	1,37,830.00
d Other Current liabilities	21	73,48,227.72	92,87,299.65
e Income tax liabilities (net)	8b	11,40,65,116.19	8,72,84,501.82
		1,13,43,47,950.96	1,53,79,73,223.33
TOTAL EQUITY AND LIABILITIES		2,78,46,49,862.97	2,29,94,05,663.96
Corporate Information	1	-	-
Significant Accounting Policies	2	-	-
NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS	1 to 35		

For and on behalf of the Board of Directors of
RKB Global LimitedMr. Virat S. Shah
Director
DIN-00764118Mr. Atok V. Shah
Director
DIN-00764237Mr. Girish S. Mishra
Chief Financial officer

Mumbai, 30/04/2024

2/7

RKB Global Limited

Notes to the Financial Statements for the year ended Mar 31, 2024

Particulars	As at 31/03/2024	As at 31/03/2023
4 Trade Receivables (Unsecured unless otherwise stated)		
a Current		
Unsecured, Considered Good #	41,67,62,613.01	24,50,88,536.60
Doubtful	-	-
	41,67,62,613.01	24,50,88,536.60
Less: Allowance for Doubtful Debts	-	-
	41,67,62,613.01	24,50,88,536.60
b Non-current		
Unsecured, Considered Good #	13,25,10,034.38	14,34,47,990.26
Doubtful	-	-
	13,25,10,034.38	14,34,47,990.26
Less: Allowance for Doubtful Debts	-	-
	13,25,10,034.38	14,34,47,990.26
5 Loans (Unsecured, considered good unless otherwise stated)		
Security Deposits		
a Current		
Unsecured, Considered Good	-	-
Unsecured, Considered Doubtful	-	-
	-	-
b Non-current		
Unsecured, Considered Good	-	-
Unsecured, Considered Doubtful	-	-
	-	-
6 Other Financial Assets		
a Non-current		
i Security Deposits	69,22,782.00	41,69,145.00
ii Term Deposits with more than 12 months maturity	9,15,97,425.00	7,94,51,491.00
	9,85,20,207.00	8,36,20,636.00
b Current		
7 Other Non Current Asset	As at 31/03/2024	As at 31/03/2023
Capital Advances	20,00,000.00	20,00,000.00
Other Advances(Unsecured)	7,14,220.72	13,68,126.00
Total	27,14,220.72	33,68,126.00
8 Income Taxes	As at 31/03/2024	As at 31/03/2023
a Income Tax Assets (Net)	11,58,01,197.53	8,47,57,038.67
b Income Tax Liabilities (Net)	11,40,65,116.19	8,72,84,501.82
9 Inventories	As at 31/03/2024	As at 31/03/2023
	1,27,21,78,214.08	96,90,54,011.16
	-	-
	1,27,21,78,214.08	96,90,54,011.16
10 Investments		
a Current	As at 31/03/2024	As at 31/03/2023
Carried at Fair Value through Profit or Loss	-	-
Carried at Cost-Unquoted Investments	-	-
	-	-

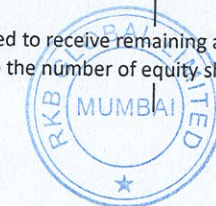


3/7

b	Non Current		
	Carried at Fair Value through Profit or Loss		
	Carried at Cost-Unquoted Investments		
		1,87,83,192.00	1,87,83,192.00
		1,87,83,192.00	1,87,83,192.00
11	Cash and bank balances		
a	Cash and cash equivalents (CCE)		
b	Balances with Bank In Current A/cs		
		As at 31/03/2024	As at 31/03/2023
		4,70,066.51	9,12,433.42
		2,14,409.50	25,016.60
		6,84,476.01	9,37,450.02
12	Bank balances other than (iii) above	17,79,84,339.00	13,92,32,396.00
13	Other current assets		
a	Prepaid Expenses	1,47,43,626.00	1,28,57,274.00
b	Other advances (short term)	3,02,06,508.16	3,17,30,715.44
c	GST Receivables	5,61,26,638.06	2,01,75,275.50
d	Security Deposit	58,98,513.10	15,68,913.10
		10,69,75,285.32	6,63,32,178.04
14	Share Capital		
	Authorised Share Capital		
	3,88,11,100 (PY 2,94,50,000) equity shares of ₹ 10 each	38,81,11,000.00	29,45,00,000.00
	25,50,000 (PY 25,50,000) preference shares of ₹ 10 each	2,55,00,000.00	2,55,00,000.00
	21,00,000 (PY NIL) preference shares of ₹ 85 each	17,85,00,000.00	-
	Total	59,21,11,000.00	32,00,00,000.00
	Issued, Subscribed and Paid up		
	3,80,20,067 (PY 2,88,11,059) equity shares of ₹ 10 each	38,02,00,670.00	28,81,10,590.00
	12,52,260 (PY 1,48,000) Preference shares of ₹ 10 each	1,25,22,600.00	14,80,000.00
			-
		39,27,23,270.00	28,95,90,590.00
	Movements in Equity Share Capital		
	Opening Balance	28,81,10,590.00	28,81,10,590.00
	Further Allotment	9,20,90,080.00	-
	Deduction	-	-
		38,02,00,670.00	28,81,10,590.00
	Details of shareholders holding more than 5% shares in Nos		
	Virat S Shah	1,02,92,763.00	1,02,92,763.00
	Meena V Shah	40,01,451.00	40,01,451.00
	Alok V Shah	98,86,701.00	98,86,701.00
	Aarti A Shah	34,28,451.00	34,28,451.00
		2,76,09,366.00	2,76,09,366.00
	Details of shareholders holding more than 5% shares in %		
	Virat S Shah	27.07%	35.73%
	Meena V Shah	10.52%	13.89%
	Alok V Shah	26.00%	34.32%
	Aarti A Shah	9.02%	11.90%
		72.62%	95.83%
	Movements in Preference Share Capital		
	Opening Balance	14,80,000.00	-
	Further Allotment	1,25,22,600.00	14,80,000.00
	Deduction	(14,80,000.00)	-
		1,25,22,600.00	14,80,000.00
	Terms/rights attached to equity shares :		
	The Company has equity shares having face value at ₹ 10 per share, each holder of equity shares is entitled to single vote per share. Dividends, if any in Indian Rupees (₹). During the year further allotment of Preference Shares via private placement have been made by the company.		
	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders		

4/7

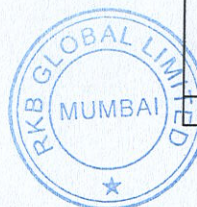
[Signature]



[Signature]

[Signature]

15	Other Equity - Refer Statement of Changes in Equity for detailed movement in Other Equity balance			
A.	Summary of other Equity balance		As at 31/03/2024	As at 31/03/2023
a	General Reserves		-	-
b	Securities Premium		81,13,95,135.00	1,33,20,000.00
c	Retained Earnings		23,37,08,126.59	15,33,66,283.49
d	Other Comprehensive Income		10,12,592.00	10,12,592.00
			1,04,61,15,853.59	16,76,98,875.49
B.	Nature and Purpose of reserves			
a	Retained Earnings: Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders			
b	General Reserves -Reserve component which contains equivalent profit that are distributed as dividend, if any to shareholders			
16	Borrowings			
a	Non current		As at 31/03/2024	As at 31/03/2022
i	Secured Loans from Banks / NBFC towards other than Working Capital		20,28,23,470.03	30,05,72,078.75
ii	Unsecured Other advances from shareholders / directors		59,87,102.39	7,98,551.39
iii	Unsecured Trade deposits		4,75,000.00	5,79,000.00
			20,92,85,572.42	30,19,49,630.14
b	Current			
i	Secured Loans from Banks / NBFC towards Working Capital		As at 31/03/2024	As at 31/03/2022
			16,81,06,899.24	56,07,28,406.35
			-	-
			16,81,06,899.24	56,07,28,406.35
17	Other financial liabilities		As at 31/03/2024	As at 31/03/2022
a	Current maturities of long-term borrowings		-	19,05,680.25
b	Secured Loans from Bank / NBFC towards Working Capital		-	-
			-	19,05,680.25
18	Provisions			
	Gratuity		As at 31/03/2024	As at 31/03/2022
a	Current		1,53,959.00	1,37,830.00
b	Non-Current		21,77,216.00	21,93,345.00
			23,31,175.00	23,31,175.00
19	Deferred Tax Liability/(Assets)-(net)		As at 31/03/2024	As at 31/03/2022
a	Deferred Tax Liabilities -(DTL)		-	8,73,805.43
	Less: Reversal of DTL		-	(8,73,805.43)
	Add: Current year provisions		-	-
			-	-
b	Deferred Tax assets-(DTA)		10,33,765.89	-
	Less: Reversal of DTA		-	-
	Add: Current year provisions		-	10,33,765.89
			10,33,765.89	10,33,765.89
			(10,33,765.89)	(10,33,765.89)
20	Trade Payables			
a	Current		As at 31/03/2024	As at 31/03/2022
	Trade Payables		84,46,73,748.81	87,86,29,505.40
	RPT Transactions		-	-
			84,46,73,748.81	87,86,29,505.40
	-Of micro enterprises and small enterprises		41,11,244.28	5,51,80,361.55
	-Other than micro enterprises and small enterprises		84,05,62,504.53	82,34,49,143.72
21	Other Current Liabilities			
	Statutory Payables		73,48,227.72	92,87,299.65
			-	-
			73,48,227.72	92,87,299.65



5/7

[Handwritten signature]

[Handwritten signature]

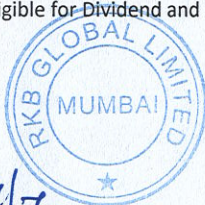
[Handwritten signature]

Particulars		31-03-2024	31-03-2023
22	Revenue from operations		
	Particulars	31-03-2024	31-03-2023
	Sale of Products- Trading	3,41,14,37,312.80	2,91,06,44,758.66
	Sale of Products- Manufacturing	1,05,84,22,947.68	65,07,57,717.20
	Sale of Services- Sub Contractor	9,99,49,450.84	3,86,80,794.82
	Other Operating revenues	26,26,608.88	(73,482.96)
	TOTAL	4,57,24,36,320.20	3,60,00,09,787.72
23	Other Incomes		
	Particulars	31-03-2024	31-03-2023
	Interest Income - From Deposits (at Amortised Cost)	1,12,11,876.96	1,21,08,465.44
	Interest Income - From Other Financials Assets	3,06,621.40	29,886.76
	Dividend Income	120.00	190.00
	Rent Income	15,01,951.00	17,14,095.96
	Subsidy Receivable	1,41,03,000.00	2,81,62,000.00
	Trade / Others Payable written off		-
	Profit on Sale of Assets	1,26,23,862.15	-
	Trade / Old Bad Debts Recovered	7,52,797.00	20,48,475.81
	TOTAL	4,05,00,228.51	4,40,63,113.97
24a	Cost of Materials Consumed	98,00,96,410.97	64,12,99,724.28
24b	Purchases of Stock in Trade		
	Refer note 9 for accounting policy on Inventories		
	-Imports	-	2,63,34,644.62
	-Indigeneous	3,42,87,08,734.96	2,53,41,44,040.96
24b	Direct costs	7,51,58,162.95	4,03,01,264.02
	TOTAL	3,50,38,66,897.91	2,60,07,79,949.60
25	Change in Inventories		
	Opening Stock	96,90,54,011.16	1,10,08,24,224.62
	Closing Stock	1,27,21,78,214.08	96,90,54,011.16
	(Increase) / Decrease in Stock	(30,31,24,202.92)	13,17,70,213.46
26	Employee benefits		
a	Salaries, Wages and allowances	2,26,40,429.00	2,15,81,165.00
b	Contribution to Funds	12,85,708.00	21,69,842.00
c	Gratuity	-	4,63,906.00
d	Staff welfare expenses	23,35,412.85	10,73,807.00
	TOTAL	2,62,61,549.85	2,52,88,720.00
27	Finance Costs		
	Particulars	31-03-2024	31-03-2023
a	Interest on Borrowings	19,80,99,573.84	9,97,24,716.32
b	Other Finance Costs	1,08,98,466.23	36,19,801.98
	TOTAL	20,89,98,040.07	10,33,44,518.30
28	Depreciation and amortisation		
	Depreciation on tangible assets	3,01,36,565.00	2,83,93,327.46
	Amortisation on intangible assets	3,168.00	4,609.14
	TOTAL	3,01,39,733.00	2,83,97,936.60
29	Other expenses		
	Advertising expenses	20,16,023.50	5,95,558.00
	Commission Expenses	86,28,974.39	32,62,531.05
	Business Promotion	44,91,706.62	20,89,252.86
	Discount	(32,491.45)	(15,943.71)
	Electricity Charges	9,52,010.00	7,99,410.98
	Insurance	3,66,374.21	6,42,703.57
	Irrecoverable debts written off	(25,553.00)	1,96,568.78
	Legal & Professional Charges	2,39,16,106.82	35,92,144.10
	Audit Remuneration	7,40,000.00	4,80,000.00
	PRE-IPO Charges	-	-



6/7

Miscellaneous Expenses		
Donation	13,95,000.00	2,11,000.00
Courier / Postage Charges	1,10,568.06	1,18,394.65
Vat Expenses	1,16,941.00	-
Membership & Subscription		
Office Expenses	14,659.00	25,255.00
Pest control charges	33,59,219.10	15,48,393.06
Water charges	46,231.00	59,000.00
GST Expenses	56,267.00	50,380.00
Credit Card Charges	-	22,852.48
Pollution Control Charges	1,680.00	590.00
Franking & Stamping/DGFT Charges	-	50,059.00
Fassai Charges	58,580.00	-
Demat Charges	20,850.00	-
MMRDA Charges	12,177.25	2,978.00
Society Maintenance Charges -BKC	-	1,68,023.00
Printing & Stationery	-	3,22,601.00
Term Deposit Written off	7,16,898.00	2,12,323.40
	-	1,18,00,000.00
Rates and taxes		
Reg Fee/ Diversion / Entry tax	20,240.60	3,000.00
Property Tax	3,36,510.00	4,64,478.00
ROC Charges	7,06,531.00	3,100.00
Interest on Sales Tax/GST	7,666.00	12,25,967.00
GST Late Fees	250.00	7,100.00
Grampanchayat Tax	1,49,300.00	1,49,300.00
Industrial Tax	35,317.00	1,22,000.00
Penalty Charges	8,000.00	94,760.00
Sales tax Amnesty Scheme	-	9,95,552.82
Tender Fees	12,71,186.46	-
Interest on GST	734.00	27,653.00
Rent	44,11,091.00	35,09,409.00
Repairs and maintenance	18,68,133.10	17,91,442.21
Telephone and other communication expenses	4,67,430.00	4,22,588.91
Travelling Expenses-Domestic	33,31,051.71	34,56,993.28
Travelling Expenses-International	-	-
TOTAL	5,95,75,662.37	3,85,07,419.44
30 Exceptional Items		
(Loss) / Profit on Sale of Non - Current Assets	31-03-2024	31-03-2023
	-	-
	-	-
	-	-
31 Tax expenses		
a Current tax	31-03-2024	31-03-2023
Current year tax expenses	2,67,80,614.37	2,10,00,000.00
(Excess)/ Short Provision	-	10,89,997.14
	2,67,80,614.37	2,20,89,997.14
b Deferred Tax (Expenses)/ Savings		
Deferred tax on Depreciation		(4,27,660.39)
Deferred tax on Gratuity		(6,06,105.50)
Deferred tax on Others		(8,73,805.43)
	-	(19,07,571.32)
32 OCI - Items that will not be reclassified to profit or loss		
b Gains/(Losses) on Remeasurements of the Defined Benefit Plans	31-03-2024	31-03-2023
Less : Income Tax on Remeasurements of the Defined Benefit Plans	-	3,88,428.00
	-	-
	-	3,88,428.00
33 Earnings per equity share (EPS) (FV of ₹ 10/- each)		
Profit for the year	31-03-2024	31-03-2023
Weighted average number of equity shares for BEPS	8,03,41,843.10	5,44,56,795.19
Face value per Equity Share	3,80,20,067	2,88,11,059
Basic Earnings per share (₹)	10	10
	2.11	1.89
Weighted average number of equity shares for DEPS	3,80,20,067	2,88,11,059
Issue during the year - Not eligible for Dividend and hence ignored	-	-
	3,80,20,067	2,88,11,059
Diluted Earnings per share (₹)	2.11	1.89



7/7

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]