



Royal India Corporation Ltd.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2020.

PART - I

(Rs. In Lakhs)

| Particulars | 3 months ended on 31.12.2020 | 3 months ended on 30.09.2020 | 3 months ended on 31.12.2019 | 9 months ended on 31.12.2020 | 9 months ended on 31.12.2019 | Previous year ended on 31.03.2020 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------------|
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Revenue from Operations | 1.31 | 87.51 | 443.36 | 88.82 | 19,867.06 | 20,069.10 |
| Other Income | 9.61 | 9.70 | 8.26 | 28.67 | 25.00 | 30.82 |
| TOTAL INCOME | 10.92 | 97.21 | 451.62 | 117.48 | 19,892.06 | 20,099.92 |
| EXPENSES | | | | | | |
| Cost of Materials Consumed | - | 88.79 | 378.17 | 88.79 | 19,866.45 | 20,059.98 |
| Changes in inventories | 0.97 | (26.47) | 34.63 | (25.50) | (303.43) | (314.55) |
| Employee Benefit Expenses | 7.13 | 4.99 | 2.70 | 17.24 | 16.66 | 30.24 |
| Finance cost | 299.57 | 291.97 | 273.07 | 875.75 | 797.04 | 1,075.81 |
| Depreciation and Amortization Expense | 0.02 | 0.01 | 0.02 | 0.09 | 0.05 | 0.10 |
| Other Expenses | 4.09 | 4.68 | 107.78 | 13.36 | 116.42 | 1,093.29 |
| TOTAL EXPENSES | 311.78 | 363.98 | 796.37 | 969.73 | 20,493.19 | 21,944.86 |
| Profit Before Exceptional Items and Tax | (300.86) | (266.78) | (344.75) | (852.25) | (601.13) | (1,844.94) |
| Exceptional Items | - | - | - | - | - | - |
| Profit Before Tax | (300.86) | (266.78) | (344.75) | (852.25) | (601.13) | (1,844.94) |
| Tax Expenses | - | - | - | - | - | - |
| a) Current Tax | - | - | - | - | - | - |
| b) Deferred Tax | - | - | - | - | - | 322.06 |
| Profit for the year | (300.86) | (266.78) | (344.75) | (852.25) | (601.13) | (1,522.88) |
| Other Comprehensive Income | | | | | | |
| Items that will not be reclassified subsequently to Profit or Loss | - | - | - | - | - | - |
| a) Items that will not be classified to profit and loss | - | - | - | - | - | - |
| b) Income tax relating to Items that will not be reclassified to Profit or loss. | - | - | - | - | - | - |
| Total Comprehensive Income for the year | (300.86) | (266.78) | (344.75) | (852.25) | (601.13) | (1,522.88) |
| Earnings Per Share | | | | | | |
| a) Basic EPS (Rs.) | (1.30) | (1.16) | (1.49) | (3.69) | (2.60) | (6.60) |
| b) Diluted EPS (Rs.) | (1.30) | (1.16) | (1.49) | (3.69) | (2.60) | (6.60) |
| Total No. of Shares | 2,30,80,000 | 2,30,80,000 | 2,30,80,000 | 2,30,80,000 | 2,30,80,000 | 2,30,80,000 |
| Public Share Holding | | | | | | |
| Number of Shares | 1,24,82,749 | 1,24,82,749 | 1,24,82,749 | 1,24,82,749 | 1,24,82,749 | 1,24,82,749 |
| Percentage of Shareholding (% of Total No. of Equity Shares) | 54% | 54% | 54% | 54% | 54% | 54% |

Notes :

- The above results are restated as per the applicable Indian Accounting Standard (Ind AS) and are approved by audit committee and taken on record by the Board of Directors at their meeting held on 04th February, 2021.
- The Company had received NIL investor complaints during the quarter ended December, 2020.
- There were no investor complaints pending at the beginning and at the end of the quarter.

| | |
|---|-----|
| No. of Complaints pending at the beginning of the quarter | NIL |
| Add: Complaints received at during the quarter | - |
| Less: Complaints solved during the year | - |
| No. of Complaints pending at the end of the quarter | NIL |
- The Figures of the previous year/period have been regrouped wherever necessary.
- Segment-Wise Report is Annexed by way of Annexure I.

Place: Mumbai

Date : 04th February, 2021

For Royal India Corporation Limited



 Vinit K Gujral
 Managing Director
 DIN: 08184605



Royal India Corporation Ltd.

SEGMENT-WISE REPORT - ANNEXURE I

| PART – II | For the Quarter Ended | | | For Nine Months Ended | | Year Ended |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------------|
| | 3 months ended on 31.12.2020 | 3 months ended on 30.09.2020 | 3 months ended on 31.12.2019 | 9 months ended on 31.12.2020 | 9 months ended on 31.12.2019 | Previous year ended on 31.03.2020 |
| Particulars | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Segment Revenue | | | | | | |
| a) Bullion | - | 83.69 | 443.36 | 83.69 | 15,809.53 | 16,011.56 |
| b) Diamonds | - | - | - | - | - | - |
| c) Jewellery | 1.31 | 3.81 | - | 5.12 | 4,057.53 | 4,057.53 |
| d) Securities (Investment) | - | - | - | - | - | - |
| e) Others | - | - | - | - | - | - |
| Total | 1.31 | 87.51 | 443.36 | 88.82 | 19,867.06 | 20,069.10 |
| Less : - | | | | | | |
| Intersegment Revenue | - | - | - | - | - | - |
| Net Sales/Income from operation | 1.31 | 87.51 | 443.36 | 88.82 | 19,867.06 | 20,069.10 |
| Segment Results | | | | | | |
| [Profit/(Loss) before tax and interest from each segment] | | | | | | |
| a) Bullion | - | 24.49 | 30.56 | 24.49 | 892.45 | 362.82 |
| b) Diamonds | - | - | - | - | - | - |
| c) Jewellery | 0.34 | 0.69 | - | 1.03 | (599.59) | (39.15) |
| d) Securities (Investment) | - | - | - | - | - | - |
| e) Others | 9.61 | 9.70 | 8.26 | 28.67 | 25.00 | 30.82 |
| Total | 9.95 | 34.88 | 38.82 | 54.18 | 317.86 | 354.49 |
| Less : - | | | | | | |
| (i) Interest | 299.57 | 291.97 | 273.07 | 875.75 | 797.04 | 1,075.81 |
| (ii) Other un-allocable expenditure net un-allocable income | 11.24 | 9.69 | 110.50 | 30.68 | 121.95 | 1,123.62 |
| Total profit before Tax | (300.85) | (266.78) | (344.75) | (852.25) | (601.13) | (1,844.94) |





Royal India Corporation Ltd.

Reconciliation of Net Profit as per IND AS and IGAAP(Rs. in Lakhs)

| S. No. | Particulars | Quarter Ended | | Year Ended |
|--------|---|-----------------|-----------------|-------------------|
| | | 31-12-2020 | 30-09-2020 | 31-03-2020 |
| 1 | Net Profit/(loss) after tax for the period as per IGAAP | (10.51) | 15.88 | (138.23) |
| 2 | Impact of IND AS on comprehensive Income | (290.34) | (282.66) | (1,384.65) |
| 3 | Impact of IND AS on other comprehensive Income | - | - | - |
| 4 | Total comprehensive income for the period as per IND AS | (300.85) | (266.78) | (1,522.88) |

For Royal India Corporation Ltd.



Nitin K Gujral
Managing Director
DIN: 08184605

Place: Mumbai
Date: 04th February, 2021