Date: 15th May, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Scrip ID/Code/ISIN	:	RNBDENIMS / 538119 / INE012Q01021
Subject	:	Outcome of board meeting of the company held on 15th May, 2025
Reference No.	:	Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

The board of directors of the company at their meeting held on Thursday, 15th May, 2025 at 03:00 P.M. at the registered office of the company situated at Block No. 467, Sachin Palsana Road, Palsana, Surat -394315, have *interalia* discussed and approved following major businesses:

1. Considered and approved standalone and consolidated audited financial results along with audit report thereon for the quarter and year ended on 31st March, 2025. Audit report and financial results are enclosed herewith in **Annexure-I.**

   Further declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith in **Annexure-I(a).**

2. Approved the appointment of M/s V. M. Patel & Associates, Practicing Cost Accountants, Surat, as cost auditors for the purpose of cost audit of the company for financial year 2025-26. Further, brief details are enclosed herewith in **Annexure-II.**

3. Approved the appointment of Mrs. Nitika Abhishek Soni (DIN: 10708045) as an Additional Director in the capacity of Non-Executive Independent Director of the company w.e.f. 15th May, 2025. The particulars, as required, for the aforesaid appointment, pursuant to the Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant SEBI circulars are enclosed herewith in **Annexure-III.**

4. Accepted the resignation of Ms. Radhika Arun Kanodiya (DIN: 07862908) from the post of an Independent Director of the company with effect from close of business hours on 15th May, 2025. The details of resignation as required pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant SEBI circulars are enclosed herewith in **Annexure-IV**.
   The resignation letter of Ms. Radhika Arun Kanodiya (DIN: 07862908) is attached herewith as **Annexure-IV(a)**.

   Consequently, the aforesaid resignation has resulted in change in the composition of Audit committee and Nomination & Remuneration Committee, the new composition of aforesaid committees of the board of directors is annexed herewith as **Annexure-V**.

The Board meeting concluded at 10:40 P.M.

Kindly take the above information on record and oblige.

Thanking you.
Yours Faithfully,
For R & B Denims Limited

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2025.05.15 22:40:17 +05'30'

Amit Dalmia
Chairman and Managing Director
DIN: 00034642

Place: Surat

Encl.: Annexures as above

Annexure-I

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on the Standalone Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
R & B DENIMS LIMITED

Opinion:

We have audited the accompanying standalone annual financial results ("the Statement") of **R & B DENIMS LIMITED** ("the Company") for the year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statement:

(i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 Act 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the

Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 in place an adequate internal financial controls with reference to financial statements 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 Statement 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; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

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

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures 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.

The audit of the standalone financial results for the corresponding quarter and year ended 31 March 2024 included in the Statement was carried out and reported on by Pradeep K. Singhi & Associates who have expressed unmodified opinion vide their audit report dated May 15, 2024, whose report have been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For **RPR & Co.**
Chartered Accountants
Firm Reg. No.: 131964W

RAUNAQ RAJENDRA KANKARIA
Digitally signed by RAUNAQ RAJENDRA KANKARIA
Date: 2025.05.15 22:34:23 +05'30'

Raunaq Kankaria
Partner
Membership No.: 138361
UDIN: 25138361BMGBSL9357

Date: 15/05/2025
Place: Surat

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Revenue From Operations:**					
	(a) Sale of Products & Services	6,367.24	6,835.25	8,593.43	23,301.18	26,155.28
	(b) Other Operating Revenues	187.83	88.78	28.70	312.58	71.16
	Total Revenue From Operations	**6,555.06**	**6,924.04**	**8,622.13**	**23,613.76**	**26,226.44**
2	Other Income	305.80	404.55	145.24	1,183.42	274.84
3	**Total Income (1+2)**	**6,860.86**	**7,328.58**	**8,767.37**	**24,797.18**	**26,501.29**
4	**Expenses:**					
	(a) Cost of Materials Consumed	6,358.90	4,506.44	7,308.61	20,290.23	20,956.96
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,231.56)	1,185.51	(202.95)	(1,644.50)	(213.08)
	(d) Employee Benefit Expenses	366.83	319.25	342.04	1,303.32	1,235.33
	(e) Finance Costs	99.99	73.31	84.63	325.16	326.65
	(f) Depreciation / Amortisation Expense	160.23	185.47	194.86	703.30	736.37
	(g) Other Expenses	338.97	265.81	399.76	1,081.54	1,006.76
	Total Expenses	**6,093.36**	**6,535.78**	**8,126.96**	**22,059.05**	**24,049.00**
5	**Profit Before Exceptional Items and Tax (3-4)**	**767.50**	**792.80**	**640.41**	**2,738.14**	**2,452.29**
6	Exceptional items and prior period items	-	-	38.11	1.55	38.11
7	**Profit before Tax (5-6)**	**767.50**	**792.80**	**678.52**	**2,739.69**	**2,490.39**
8	**Tax Expense:**					
	(a) Current Tax	(196.20)	(190.69)	(142.39)	(692.66)	(594.32)
	(b) Deferred Tax	35.50	9.87	(17.11)	45.20	(23.32)
	(c) Earlier Year Tax	(0.38)	-	-	(0.38)	-
9	**Profit/ (Loss) for the period from Continuing Operations (7-8)**	**606.42**	**611.98**	**519.01**	**2,091.85**	**1,872.75**
10	Profit/Loss from Discontinuing Operations	-	-	-	-	-
11	Tax Expense of Discontinuing Operations	-	-	-	-	-
12	**Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)**	**-**	**-**	**-**	**-**	**-**
13	**Profit for the period (9+12)**	**606.42**	**611.98**	**519.01**	**2,091.85**	**1,872.75**
14	**Other Comprehensive Income**					
	(a) Items that will not be reclassified to profit and loss	(0.89)	14.34	1.03	5.85	(0.04)
	(b) Income Tax relating to items that will not be reclassified to profit and loss	0.22	(3.61)	(0.26)	(1.47)	0.01
	(c) Items that will be reclassified to profit and loss	-	-	-	-	-
	(d) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
15	**Total comprehensive income for the year (13+14)**	**605.75**	**622.71**	**519.79**	**2,096.22**	**1,872.72**

R & B Denims Ltd
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India.
Tel+91 9601281648, Website: www.rnbdenims.com
Email: -info@rnbdenims.com CIN: L17120GJ2010PLC062949

16	Paid-up Equity Share Capital (F.V. of Rs. 2/- each)	1,799.47	1,799.47	1,799.47	1,799.47	1,799.47
17	Other equity	16,497.14	15,891.39	14,400.92	16,497.14	14,400.92
18	**Earnings Per Equity Share:**					
	(1) Basic	0.67	0.69	0.70	2.33	2.64
	(2) Diluted	0.67	0.69	0.70	2.33	2.64
19	**Ratio Analysis:**					
	(1) Debt Equity ratio	0.26	0.21	0.20	0.26	0.20
	(2) Debt Service Coverage Ratio	3.49	2.15	2.15	2.63	2.52
	(3) Interest Service Coverage Ratio	11.69	14.60	12.90	12.14	11.31

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

Dalmia Amit
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Date: 2025.05.15 22:30:29 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. in Lakhs)

	STATEMENT OF ASSETS & LIABILITIES	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
A.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, plant and equipment	3,829.13	4,536.60
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	8,401.16	6,196.04
	(ii) Trade receivables	-	28.64
	(iii) Loans	-	-
	(iv) Other Financial Assets	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other Non-current assets	75.14	66.64
	Total Non-Current assets	**12,305.43**	**10,827.91**
(2)	**Current Assets**		
	(a) Inventories	3,105.91	1,809.57
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	3,922.71	4,969.81
	(iii) Cash and Cash Equivalents	681.33	212.53
	(iv) Loans	4,132.41	3,552.36
	(v) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Assets	790.98	1,020.08
	Total Current assets	**12,633.34**	**11,564.35**
TOTAL ASSETS		**24,938.76**	**22,392.26**
B.	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(i) Equity Share capital	1,799.47	1,799.47
	(ii) Other Equity	16,497.14	14,400.92
	Total Equity	**18,296.61**	**16,200.39**

R & B Denims Ltd
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India.
Tel+91 9601281648, Website: www.rnbdenims.com
Email: -info@rnbdenims.com CIN: L17120GJ2010PLC062949

(Rs. in Lakhs)

	STATEMENT OF ASSETS & LIABILITIES	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
(2)	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	698.49	1,235.56
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro and small enterprises;	-	0.09
	(B) total outstanding dues other than micro and small enterprises;	-	0.13
	(iii) Other financial liabilities	-	-
	(b) Provisions	27.68	21.29
	(c) Deferred tax liabilities (Net)	176.71	221.91
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	**902.88**	**1,478.98**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,060.70	2,019.06
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro and small enterprises;	-	123.06
	(B) total outstanding dues other than micro and small enterprises;	1,299.19	1,975.52
	(iii) Other financial liabilities	16.07	0.88
	(b) Other Current liabilities	168.96	342.45
	(c) Provisions	65.35	58.59
	(d) Current Tax Liabilities (Net)	128.99	193.32
	Total current liabilities	**5,739.27**	**4,712.89**
	Total Liabilities	**6,642.15**	**6,191.87**
TOTAL EQUITY AND LIABILITIES		**24,938.76**	**22,392.26**

Date: 15/05/2025
Place: Surat

For R & B DENIMS LIMITED

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Date: 2025.05.15 22:30:51 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

AUDITED STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 2025

(Rs. in Lakhs)

	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit before tax	2,739.69	2,490.39
	Adjustment For:		
	Depreciation	703.30	736.37
	(Profit) on sale of Fixed Assets	(43.22)	(40.97)
	Dividend Income	(3.01)	(1.61)
	Sub-lease income	(0.30)	(0.30)
	Interest Income	(1,031.62)	(153.08)
	Profit on sale of Investments	(6.83)	-
	Share of profit from partnership firm	(113.40)	(83.67)
	Unrealised Gain on Financial Assets	(24.35)	-
	Interest Expense	308.85	309.15
	Operating Profit before Working Capital Changes	**2,529.11**	**3,256.30**
	Adjustment For:		
	(Increase)/decrease in trade receivables	1,047.09	(1,795.71)
	(Increase)/decrease in inventories	(1,296.34)	(75.87)
	(Increase)/decrease in other current assets	229.10	(467.61)
	Increase/(decrease) in trade payables	(799.61)	209.84
	Increase/(decrease) in other current financial liabilities	15.18	130.96
	Increase/(decrease) in other current liabilities	(173.49)	50.07
	Increase/(decrease) in Current Tax Liabilities (Net)	(64.33)	-
	Increase/(decrease) in provisions	13.15	10.30
	Cash Generated From Operations before taxes	**1,499.88**	**1,318.28**
	Income taxes paid	(594.35)	(374.13)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**905.52**	**944.15**

AUDITED STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 2025

B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Fixed Assets	(119.94)	(602.51)
	Adjustment/Sale of Fixed Assets	126.00	65.19
	(Investment)/Drawings from partnership firm	(1,863.80)	(3,918.67)
	Investment made during the year	(341.32)	(4.22)
	(Increase)/decrease in other non-current assets	(8.50)	(2.14)
	Profit on sale of Investments	6.83	-
	Share of profit from partnership firm	113.40	83.67
	Sub - lease income	0.30	0.30
	Dividend Income	3.01	1.61
	Interest Received	1,031.62	153.08
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	**(1,052.41)**	**(4,223.70)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	(Increase)/decrease in Loans & Advances given	(580.05)	(2,843.02)
	Share Capital & Security Premium Received	-	6,400.00
	Increase/(decrease) in short term borrowings	2,041.64	1,137.68
	Increase/(decrease) in long term borrowings	(537.06)	(1,440.13)
	Interest Paid	(308.85)	(309.15)
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	**615.69**	**2,945.38**
D	**Net Increase in Cash & Cash equivalents [A+B+C]**	468.80	(334.18)
	Cash and Cash equivalents at the beginning of the year	212.53	546.71
E	**Cash and Cash equivalents at the end of the year**	**681.33**	**212.53**

*The above Statement of Cash Flow has been prepared under "Indirect Method" as set out in Ind AS 7, 'Statement of Cash Flows'.

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

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Date: 2025.05.15 22:31:09 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

STANDALONE SEGMENT INFORMATION FOR THE YEAR ENDED 31ST MARCH, 2025

Rs. in Lakhs

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
A. Segment Revenue: Revenue from operations					
DENIM	6,553.42	6,919.45	8,622.13	23,603.38	26,226.44
SOLAR ENERGY	28.22	24.94	33.69	103.77	112.39
WIND ENERGY	109.16	124.92	48.89	522.52	488.95
Total	**6,690.80**	**7,069.31**	**8,704.71**	**24,229.66**	**26,827.79**
Less: Inter-segment revenue	135.73	145.28	82.59	615.90	601.35
Revenue from operations	**6,555.06**	**6,924.04**	**8,622.13**	**23,613.76**	**26,226.44**
B. Segment Results:					
DENIM	737.83	740.90	753.74	2,579.71	2,500.14
SOLAR ENERGY	12.69	9.00	24.09	38.03	70.89
WIND ENERGY	16.99	42.91	(14.69)	120.39	246.02
Total segment results before exceptional items	**767.50**	**792.80**	**763.14**	**2,738.14**	**2,817.04**
OTHER UNALLOCABLE / EXCEPTIONAL ITEMS:					
Exceptional Items	-	-	-	1.55	-
Finance costs	-	-	(84.63)	-	(326.65)
Profit/(loss) before tax	**767.50**	**792.80**	**678.52**	**2,739.69**	**2,490.39**
C. Segment assets:					
DENIM	23,572.94	21,319.59	20,831.84	23,572.94	20,831.84
SOLAR ENERGY	250.18	258.14	282.03	250.18	282.03
WIND ENERGY	1,115.65	1,156.33	1,278.39	1,115.65	1,278.39
Total Assets	**24,938.76**	**22,734.06**	**22,392.26**	**24,938.76**	**22,392.26**
D. Segment liabilities:					
DENIM	6,200.03	4,535.41	5,436.14	6,200.03	5,436.14
SOLAR ENERGY	77.63	86.11	162.55	77.63	162.55
WIND ENERGY	364.49	421.67	593.18	364.49	593.18
Total Liabilities	**6,642.15**	**5,043.20**	**6,191.87**	**6,642.15**	**6,191.87**

Date: 15/05/2025
Place: Surat

For R & B DENIMS LIMITED

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2025.05.15 22:31:25 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

NOTES:

1) The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 15, 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

2) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	**No. of Complaints**
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3) The reportable segments are as follows:
a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics; and
b) Renewable Energy: This segment comprises generation of Renewable Energy through roof-top solar PV installed at factory premises in operation from April, 2021 and off-site captive wind farms in operation from Mid of September, 2021.

4) The figures for the corresponding previous period(s) have been regrouped / reclassified / restated wherever necessary, to make them comparable.

   The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

5) During the current financial period, finance costs have been appropriately allocated and reflected within the segment results to provide a more accurate representation of each segment's performance. However, it is noted that the corresponding finance cost allocation was not made in the segment results for the previous financial year. As a result, the segment results for the current period are not directly comparable with those of the prior year to that extent.

   Whereas, the income / (expense) attributable to exceptional items has reported separately from segment results, unlike previous year.

   Management believes this change improves the relevance and transparency of segment reporting and aligns with best practices for financial disclosures.

6) Certain ratios presented for the unaudited periods have been restated to reflect corrections of prior period errors identified during the current period. These adjustments were made to ensure consistency and accuracy in financial reporting and to provide a more reliable basis for comparison across periods.

The impact of these corrections has been appropriately incorporated into the relevant ratios, and corresponding figures for the unaudited periods have been adjusted accordingly.

Date: 15/05/2025
Place: Surat

For R & B DENIMS LIMITED

Dalmia Amit
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Date: 2025.05.15 22:31:40 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on the Consolidated Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
R & B DENIMS LIMITED

Opinion:

We have audited the accompanying consolidated annual financial results ("the Statement") of **R & B DENIMS LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of entities included in the Statement) for the year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

(i) includes the annual financial results of the following entities as mentioned in Annexure 1;

(ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group 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 Act 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Management of the firms in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, 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 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. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors and Management of the entities included in the Group are responsible for assessing the Group'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 respective Board of Directors of Management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors are also responsible for overseeing the financial reporting process of the entities included in the Group.

Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under Section 143(10) of the Act 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 the internal controls 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 Holding 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 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 ability of the Group, 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 Statement 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 Group to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, 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.

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.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

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

The audit of the consolidated financial results for the corresponding quarter and year ended 31 March 2024 included in the Statement was carried out and reported on by Pradeep K. Singhi &

Associates who have expressed unmodified opinion vide their audit report dated May 15, 2024, whose report have been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For **RPR & Co.**
Chartered Accountants
Firm Reg. No.: 131964W

RAUNAQ RAJENDRA KANKARIA
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Date: 2025.05.15 22:35:07 +05'30'

Raunaq Kankaria
Partner
Membership No.: 138361
UDIN: 25138361BMGBSK4228

Date: 15/05/2025
Place: Surat

Annexure 1 to Independent Auditor's Report on the Consolidated Annual Financial Results

List of entities included in the Statement Holding Company

1) R & B Denims Limited

Subsidiary Entities

1) RB Industries
2) Ricon Industries

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Revenue From Operations:**					
	(a) Sale of Products & Services	9,791.48	9,436.59	12,046.56	36,365.69	34,398.89
	(b) Other Operating Revenues	187.83	88.79	274.35	312.58	506.24
	Total Revenue From Operations	**9,979.31**	**9,525.38**	**12,320.92**	**36,678.27**	**34,905.12**
2	Other Income	299.10	993.28	173.99	1,609.73	312.88
3	**Total Income (1+2)**	**10,278.41**	**10,518.66**	**12,494.91**	**38,288.00**	**35,218.01**
4	**Expenses:**					
	(a) Cost of Materials Consumed	6,563.51	6,369.96	9,512.49	27,088.24	25,843.52
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,208.64)	1,158.12	(139.51)	(1,955.04)	(208.68)
	(d) Employee Benefit Expenses	708.22	647.60	676.32	2,605.10	2,165.84
	(e) Finance Costs	59.35	331.68	13.90	748.77	534.13
	(f) Depreciation / Amortisation Expense	397.09	423.73	513.45	1,646.17	1,664.97
	(g) Other Expenses	2,697.99	224.88	915.71	4,450.36	2,221.77
	Total Expenses	**9,217.52**	**9,155.97**	**11,492.35**	**34,583.60**	**32,221.56**
5	**Profit Before Exceptional Items and Tax (3-4)**	**1,060.89**	**1,362.69**	**1,002.56**	**3,704.41**	**2,996.45**
6	Exceptional items and prior period items	-	-	38.11	16.87	38.11
7	**Profit before Tax (5-6)**	**1,060.89**	**1,362.69**	**1,040.66**	**3,721.27**	**3,034.56**
8	**Tax Expense:**					
	(a) Current Tax	(268.26)	(377.47)	(281.90)	(1,008.97)	(815.87)
	(b) Deferred Tax	(30.06)	24.57	(16.43)	36.69	(21.03)
	(c) Earlier Year Tax	(1.59)	-	-	(1.59)	-
9	**Profit/ (Loss) for the period from Continuing Operations (7-8)**	**760.98**	**1,009.79**	**742.33**	**2,747.40**	**2,197.65**
10	Profit/Loss from Discontinuing Operations	-	-	-	-	-
11	Tax Expense of Discontinuing Operations	-	-	-	-	-
12	**Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)**	**-**	**-**	**-**	**-**	**-**
13	**Profit for the period (9+12)**	**760.98**	**1,009.79**	**742.33**	**2,747.40**	**2,197.65**
14	**Other Comprehensive Income**					
	(a) Items that will not be reclassified to profit and loss	(236.80)	127.40	(8.09)	13.36	(9.69)
	(b) Income Tax relating to items that will not be reclassified to profit and loss	82.66	(43.12)	2.93	(4.10)	3.38
	(c) Items that will be reclassified to profit and loss	-	-	-	-	-
	(d) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
15	**Total comprehensive income for the year (13+14)**	**606.84**	**1,094.07**	**737.17**	**2,756.66**	**2,191.34**

R & B Denims Ltd
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India.
Tel+91 9601281648, Website: www.rnbdenims.com
Email: -info@rnbdenims.com CIN: L17120GJ2010PLC062949

16	Paid-up Equity Share Capital (F.V. of Rs. 2/- each)	1,799.47	1,799.47	1,799.47	1,799.47	1,799.47
17	Other equity	16,497.14	15,891.39	14,391.79	16,497.14	14,391.79
18	**Earnings Per Equity Share:**					
	(1) Basic	0.67	1.12	1.00	3.06	3.09
	(2) Diluted	0.67	1.12	1.00	3.06	3.09
19	**Ratio Analysis:**					
	(1) Debt Equity ratio	0.47	0.41	0.38	0.47	0.38
	(2) Debt Service Coverage Ratio	2.57	1.41	3.86	1.57	2.27
	(3) Interest Service Coverage Ratio	32.94	5.11	109.06	8.32	9.73

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

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Date: 2025.05.15 22:32:05 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. in Lakhs)

	STATEMENT OF ASSETS & LIABILITIES	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
A.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, plant and equipment	8,314.56	9,838.20
	(b) Capital work-in-progress	528.86	1.10
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	0.13	0.17
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	1,463.75	202.04
	(ii) Trade receivables	-	28.64
	(iii) Loans	-	-
	(iv) Other Financial Assets	-	-
	(i) Deferred tax assets (net)	(0.60)	10.90
	(j) Other Non-current assets	468.47	135.03
	Total Non-Current assets	**10,775.17**	**10,216.08**
(2)	**Current Assets**		
	(a) Inventories	6,807.46	5,317.26
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	6,314.17	6,817.04
	(iii) Cash and Cash Equivalents	1,166.18	404.18
	(iv) Loans	4,835.53	3,729.82
	(v) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Assets	1,868.51	1,705.29
	Total Current assets	**20,991.85**	**17,973.59**
TOTAL ASSETS		**31,767.03**	**28,189.67**
B.	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(i) Equity Share capital	1,799.47	1,799.47
	(ii) Other Equity	16,497.14	14,391.79
	(iii) Non-Controlling Interest	1,734.52	1,777.06
	Total Equity	**20,031.13**	**17,968.32**

R & B Denims Ltd
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India.
Tel+91 9601281648, Website: www.rnbdenims.com
Email: -info@rnbdenims.com CIN: L17120GJ2010PLC062949

(Rs. in Lakhs)

STATEMENT OF ASSETS & LIABILITIES	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
(2) Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,666.68	2,808.38
(ia) Lease Liabilities	-	-
(ii) Trade Payables		
(A) total outstanding dues of micro and small enterprises;	-	0.09
(B) total outstanding dues other than micro and small enterprises;	-	0.25
(iii) Other financial liabilities	-	-
(b) Provisions	45.99	37.38
(c) Deferred tax liabilities (Net)	181.78	221.91
(d) Other non-current liabilities	-	-
Total non-current liabilities	**1,894.46**	**3,068.01**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,756.70	3,997.38
(ia) Lease Liabilities	-	-
(ii) Trade Payables		
(A) total outstanding dues of micro and small enterprises;	-	123.06
(B) total outstanding dues other than micro and small enterprises;	1,419.35	1,676.00
(iii) Other financial liabilities	18.68	9.34
(b) Other Current liabilities	360.20	812.62
(c) Provisions	111.69	160.81
(d) Current Tax Liabilities (Net)	174.83	374.13
Total current liabilities	**9,841.44**	**7,153.35**
Total Liabilities	**11,735.90**	**10,221.36**
TOTAL EQUITY AND LIABILITIES	**31,767.03**	**28,189.67**

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

Dalmia Amit
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Date: 2025.05.15 22:32:24 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

AUDITED STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 2025

(Rs. in Lakhs)

	Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit before tax	3,721.27	3,034.56
	Adjustment For:		
	Depreciation	1,646.17	1,664.97
	(Profit) on sale of Fixed Assets	(43.22)	(40.97)
	Unrealised Gain on Financial Assets	(24.35)	-
	Share of Profit from Partnership Firm	(113.40)	-
	Profit on sale of Investments	(6.83)	-
	Sub-Lease Income	(0.30)	-
	Dividend Income	(29.07)	(10.07)
	Interest Income	(1,031.62)	(264.41)
	Interest Expense	1,323.91	459.94
	Operating Profit before Working Capital Changes	**5,442.56**	**4,844.03**
	Adjustment For:		
	(Increase)/decrease in trade receivables	1,037.34	(1,222.30)
	(Increase)/decrease in inventories	(1,481.24)	(1,034.39)
	(Increase)/decrease in other current assets	147.46	553.29
	Increase/(decrease) in trade payables	(892.31)	(606.16)
	Increase/(decrease) in other current financial liabilities	15.18	681.95
	Increase/(decrease) in other current liabilities	(988.66)	(121.70)
	Increase/(decrease) in Current Tax Liabilities (Net)	(64.33)	-
	Increase/(decrease) in provisions	21.61	(73.35)
	Cash Generated From Operations before taxes	**3,237.61**	**3,021.36**
	Income taxes paid	(916.00)	(581.51)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**2,321.61**	**2,439.85**

AUDITED STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 2025

B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Fixed Assets	(774.37)	(603.80)
	Adjustment / Sale of Fixed Asset	126.00	65.96
	Sub-Lease Income	0.30	-
	Share of profit from partnership firm	(1,749.90)	(1,856.00)
	Profit on sale of Investments	6.83	-
	(Increase)/decrease in other non-current assets	(308.52)	(3.54)
	(Increase)/decrease in Investments	(1,261.71)	(37.60)
	Dividend Income	29.07	10.07
	Interest Received	1,031.62	264.41
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)	**(2,900.68)**	**(2,160.49)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Share Capital & Security Premium Received	-	6,400.00
	Increase in Partner's Capital	1,161.00	-
	Increase/(decrease) in short term borrowings	4,312.26	401.84
	Increase/(decrease) in long term borrowings	(1,694.64)	(4,280.50)
	(Increase)/decrease in Loans and Advances	(1,113.64)	(2,867.22)
	Interest Paid	(1,323.91)	(459.94)
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)	**1,341.07**	**(805.81)**
D	**Net Increase in Cash & Cash equivalents [A+B+C]**	762.00	(526.46)
	Cash and Cash equivalents at the beginning of the year	404.18	796.98
	Add: On formation of new subsidiary	-	133.65
E	**Cash and Cash equivalents at the end of the year**	**1,166.18**	**404.18**

*The above Statement of Cash Flow has been prepared under "Indirect Method" as set out in Ind AS 7, 'Statement of Cash Flows'.

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

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Date: 2025.05.15 22:32:42 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

CONSOLIDATED SEGMENT INFORMATION FOR THE YEAR ENDED 31ST MARCH, 2025

Rs. in Lakhs

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
A. Segment Revenue: Revenue from operations					
DENIM	9,977.66	9,516.09	12,320.92	36,659.48	34,905.12
SOLAR ENERGY	71.69	59.96	80.66	256.26	212.86
WIND ENERGY	288.91	302.09	233.71	1,451.03	1,075.10
Total	**10,338.26**	**9,878.13**	**12,635.28**	**38,366.77**	**36,193.08**
Less: Inter-segment revenue	358.95	352.75	314.37	1,688.49	1,287.96
Revenue from operations	**9,979.31**	**9,525.38**	**12,320.92**	**36,678.27**	**34,905.12**
B. Segment Results:					
DENIM	990.86	1,252.45	907.39	3,159.34	2,912.79
SOLAR ENERGY	36.95	26.94	69.40	111.14	167.47
WIND ENERGY	33.09	83.30	77.77	433.92	488.43
Total segment results before exceptional items	**1,060.89**	**1,362.69**	**1,054.56**	**3,704.41**	**3,568.69**
OTHER UNALLOCABLE / EXCEPTIONAL ITEMS:					
Exceptional Items	-	-	-	16.87	-
Finance costs	-	-	(13.90)	-	(534.13)
Profit/(loss) before tax	**1,060.89**	**1,362.69**	**1,040.66**	**3,721.27**	**3,034.56**
C. Segment assets:					
DENIM	29,340.28	28,758.71	25,742.48	29,340.28	25,742.48
SOLAR ENERGY	853.04	873.34	405.36	853.04	405.36
WIND ENERGY	1,573.71	1,690.74	2,041.83	1,573.71	2,041.83
Total Assets	**31,767.03**	**31,322.79**	**28,189.67**	**31,767.03**	**28,189.67**
D. Segment liabilities:					
DENIM	10,845.98	10,274.52	7,609.58	10,845.98	7,609.58
SOLAR ENERGY	77.63	86.11	435.43	77.63	435.43
WIND ENERGY	812.29	908.72	2,176.34	812.29	2,176.34
Total Liabilities	**11,735.90**	**11,269.35**	**10,221.36**	**11,735.90**	**10,221.36**

For R & B DENIMS LIMITED

Date: 15/05/2025
Place: Surat

Dalmia Amit
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Date: 2025.05.15 22:33:01 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

R & B Denims Ltd
Regd. Office: Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, Gujarat, India.
Tel+91 9601281648, Website: www.rnbdenims.com
Email: -info@rnbdenims.com CIN: L17120GJ2010PLC062949

NOTES:

1) The above audited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 15, 2025. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

2) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	**No. of Complaints**
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3) The reportable segments are as follows:
a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics; and
b) Renewable Energy: This segment comprises generation of Renewable Energy through roof-top solar PV installed at factory premises in operation from April, 2021 and off-site captive wind farms in operation from Mid of September, 2021.

4) The figures for the corresponding previous period(s) have been regrouped / reclassified / restated wherever necessary, to make them comparable.

   The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

5) During the current financial period, finance costs have been appropriately allocated and reflected within the segment results to provide a more accurate representation of each segment's performance. However, it is noted that the corresponding finance cost allocation was not made in the segment results for the previous financial year. As a result, the segment results for the current period are not directly comparable with those of the prior year to that extent.

   Whereas, the income / (expense) attributable to exceptional items has reported separately from segment results, unlike previous year.

   Management believes this change improves the relevance and transparency of segment reporting and aligns with best practices for financial disclosures.

6) Certain ratios presented for the unaudited periods have been restated to reflect corrections of prior period errors identified during the current period. These adjustments were made to ensure consistency and accuracy in financial reporting and to provide a more reliable basis for comparison across periods.

   The impact of these corrections has been appropriately incorporated into the relevant ratios, and corresponding figures for the unaudited periods have been adjusted accordingly.

7) Consolidated Cash Flow Statement has been made by line-by-line summation of standalone cash flow statements.

Date: 15/05/2025
Place: Surat

For R & B DENIMS LIMITED

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2025.05.15 22:33:23 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Annexure-I(a)

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID/Code/ISIN	:	RNBDENIMS / 538119 / INE012Q01021
Subject	:	Declaration on audit report with unmodified opinion
Reference No.	:	Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

I, Amit Dalmia, Chairman and Managing Director of R & B Denims Limited (CIN: L17120GJ2010PLC062949) having its Registered Office at Block No. 467, Sachin Palsana Road, Palsana, Surat-394315, hereby declare that M/s R P R & Co., Statutory Auditors of the company, have issued an audit report with unmodified opinion on audited financial results of the company for the quarter and year ended 31st March 2025.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above information on record and oblige

Thanking you

Yours Faithfully,
For R & B Denims Limited

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2025.05.15 22:33:43 +05'30'

Amit Dalmia
Chairman and Managing Director
DIN: 00034642

Place: Surat

Annexure-II

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Appointment of V. M. Patel & Associates as Cost Auditor of the company:

S. N.	Particular	Details
1.	Name	M/s V. M. Patel & Associates, Practicing Cost Accountants.
2.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	M/s V. M. Patel & Associates has been appointed as Cost Auditors of the company for the financial year 2025-26.
3.	Date of appointment~~/cessation (as applicable)~~ & Term of appointment	15th May, 2025.
4.	Brief profile (in case of appointment)	FCMA Vipin Patel, proprietor of M/s V. M. Patel & Associates has completed 13 years in the field of Cost Audit since 2012. He has done audit for various Industries like textiles, pharmaceuticals, formulation, engineering, electricity, construction, minerals product, plastic and polymers.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-III

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Appointment of Mrs. Nitika Abhishek Soni (DIN: 10708045) as an Additional Director in the capacity of Non-Executive Independent Director of the company:

S. N.	Particular	Details
1.	Name	Mrs. Nitika Abhishek Soni
2.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Appointment
3.	Date of appointment~~/cessation (as applicable)~~ & Term of appointment	Appointment w.e.f. 15th May, 2025 Mrs. Nitika Abhishek Soni has been appointed as an Additional Director in the capacity of a Non-Executive Independent Director. She shall hold the office for a period of 5 consecutive years starting from 15th May, 2025 in capacity of Independent Director, subject to the approval of shareholders.
4.	Brief profile (in case of appointment)	Mrs. Nitika Abhishek Soni is an associate member of the Institute of Chartered Accountants of India. She is a Practicing Chartered Accountant since 2019. She has approximately 5 years of experience in the finance industry.
5.	Disclosure of relationships between directors (in case of appointment of a director)	She is not related to any director of the company.
6.	Information as required pursuant to BSE Circular No. LIST/ COMP/14/2018-19 dated 30th June, 2018.	She is not debarred from holding the office of director by virtue of any Securities Exchange Board of India order or any other such authority.

Annexure-IV

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars for resignation of Ms. Radhika Arun Kanodiya (DIN: 07862908), as an Independent Director of the company:

Sr. No.	Particular	Details
1.	Name	Ms. Radhika Arun Kanodiya
2.	Reason for change viz. ~~appointment,~~ resignation, ~~removal, death or otherwise~~	Resignation
3.	Date of ~~appointment/~~cessation (as applicable) ~~& Term of appointment~~	Closure of business hours on 15th May, 2025.
4.	Brief profile (in case of appointment)	Not Applicable
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
6.	Information as required pursuant to BSE Circular No. LIST/ COMP/14/2018-19 dated 30th June, 2018.	Not Applicable
Additional Information in case of resignation of an Independent Director		
7.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Directorships & Committee Memberships in other listed entities: 1. HAMPS BIO LIMITED - Non-Executive Independent Director 1. Audit Committee: Member 2. Nomination & Remuneration Committee: Chairman 3. Stakeholder Relationship Committee: Member
8.	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Ms. Radhika Arun Kanodiya has confirmed that there are no material reasons for her resignation other than those mentioned in the resignation letter.
9.	Letter of Resignation along with detailed reason for resignation.	Attached herewith as **Annexure-IV(a)**

Annexure-IV(a)

RADHIKA ARUN KANODIYA
Add: 5 A ARNAV APPARTMENT, CITY LIGHT, SURAT, GUJARAT, 395007
Ph: 9033030402, e-mail: radhikakanodiya@gmail.com

May 08, 2025

To,
The Board of Directors,
R & B DENIMS LIMITED,
Block No. 467 Sachin Palsana Road, Palsana,
Surat, Gujarat, India, 394315.

Dear Sir/Madam,

Subject: Resignation as an independent director of the company

This is to inform the board that due to my pre-occupation and other commitments; I hereby tender my resignation as an independent director of the company with effect from close of business hours on May 15, 2025. Consequently, I will also be stepping down as the chairman of the Audit Committee and Nomination & Remuneration Committee of the company.

I hereby confirm that there are no other material reasons for my resignation other than those mentioned above.

I take this opportunity to thank the board and other committee members for the support extended to me during my tenure as an independent director of the company.

Regards.

Radhika Kanodiya

RADHIKA ARUN KANODIYA
DIN: 07862908

Annexure-V

COMPOSITION OF COMMITTEES OF BOARD

A. Audit Committee

SN	Name of Director	Category	Designation
1	Krishna Omprakash Agarwal	Chairperson	Independent Director
2	Kanav Sham Sunder Arora	Member	Independent Director
3	Arvind Kumar Rathi	Member	Independent Director
4	Amit Dalmia	Member	Managing Director

B. Nomination & Remuneration Committee

SN	Name of Director	Category	Designation
1	Anita Pankaj Jain	Chairperson	Independent Director
2	Krishna Omprakash Agarwal	Member	Independent Director
3	Kanav Sham Sunder Arora	Member	Independent Director
4	Arvind Kumar Rathi	Member	Independent Director
5	Nitika Abhishek Soni	Member	Additional Independent Director