February 09, 2023

To,
The Department of Corporate Services;
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Ref: R & B Denims Limited (Script Code: 538119)

Re: Outcome of Board Meeting

Respected Sir/ Madam,

Apropos Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that a meeting of Board of Directors of R & B Denims Limited was held today i.e. on February 09, 2023 at the registered office of the company at 11:00 AM and concluded at 11:45 AM, in which, inter alia, the following business were considered and approved:

i. Approved the Un-audited Standalone and Consolidated Financial Results of the Company for the Third Quarter and Nine Months ended on 31st December, 2022 as reviewed by the Audit Committee and Statutory Auditors of the Company.

ii. Taken note of the Limited Review Report on Standalone and Consolidated Financial Statements of the Company for the Third Quarter and Nine Months ended on 31st December, 2022, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

For, R & B Denims Limited,

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166

PRADEEP K. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Unaudited Standalone Quarterly and Year to date Financial Results of the R & B Denims Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
R & B Denims Limited

We have reviewed the accompanying statement of unaudited standalone financial results of R & B Denims Limited (the "Company") for the quarter and nine months ended December 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Pradeep K. Singhi & Associates
Chartered Accountants
ICAI FRN: 126027W

PRADEEP K. SINGHI & ASSOCIATES • SURAT • Chartered Accountants •

(CA Pradeep Kumar Singhi)
Partner
M. No. 024612
UDIN: 23024612BGQQGP2135

Place: Surat
Date: 09/02/2023

A-501, PRESIDENT PLAZA, NR. R.T.O. CIRCLE, RING ROAD, NANPURA, SURAT-395001
PHONE: 0261-2460132 E_mail: psinghi.roc@gmail.com

R&B Denims®

Rhythm & Blue

Un-Audited Standalone Financial Results for the Third Quarter and Nine Months Ended 31st December, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Rs. In Lakhs, except share & per share data)

Sr. No.	Particulars	Standalone					
		Three months ended			Nine months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	a) Sales	4,595.25	6,130.12	8,207.30	19,728.44	19,261.97	29,377.25
	b) Other operating Income	181.19	120.13	84.56	372.34	182.82	246.27
	Total Revenue from operations	**4,776.44**	**6,250.26**	**8,291.86**	**20,100.78**	**19,444.79**	**29,623.52**
2	Other Income	111.18	37.23	77.08	190.46	143.57	109.34
3	**Total income (1+2)**	**4,887.62**	**6,287.49**	**8,368.94**	**20,291.24**	**19,588.36**	**29,732.86**
4	**Expenses**						
	a) Cost of Materials consumed	3,193.52	6,476.65	6,583.92	17,731.00	16,300.68	23,314.99
	b) Purchase of stock-in-trade	-	-	-	-	-	477.66
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	864.10	(1,562.89)	113.25	(1,170.08)	(911.77)	(122.58)
	d) Employee benefits expense	212.71	278.45	348.66	781.04	835.49	1,163.92
	e) Finance Costs	67.52	84.79	110.51	248.92	255.84	419.47
	f) Depreciation and amortisation expense	162.04	114.86	147.05	394.71	327.85	470.02
	g) Other Expenses	58.34	260.06	289.16	658.85	894.80	1,346.50
	Total Expenses	**4,558.23**	**5,651.93**	**7,592.56**	**18,644.44**	**17,702.89**	**27,069.98**
5	**Profit/loss before tax (3-4)**	**329.39**	**635.56**	**776.38**	**1,646.80**	**1,885.47**	**2,662.88**
6	Exceptional Items	-	-	-	225.49	-	143.04
7	**Profit/loss before tax from continuing operations (5-**	**329.39**	**635.56**	**776.38**	**1,872.29**	**1,885.47**	**2,805.92**
8	**Tax Expense**						
	a) Current Tax	(52.50)	(144.96)	(138.04)	(345.37)	(298.36)	(478.16)
	b) Deferred Tax	(32.75)	(16.87)	(38.35)	(124.83)	(143.38)	(211.29)
	c) Short/Excess Tax Provision of the earlier year	0.00	(0.87)	-	(0.87)	-	(4.96)
9	**Net profit/loss for the period (7-8)**	**244.14**	**472.87**	**599.99**	**1,401.22**	**1,443.73**	**2,111.51**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	0.21	1.53	0.08	7.70	7.25	7.46
	Fair value of euity instument through other comprehensive income						
	Income Tax relating to items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	0.05	0.39	0.02	1.94	1.82	1.88
	Fair value of euity instument through other comprehensive income						
	Items that will be reclassified to profit or loss						
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income for the year, net	**0.15**	**1.15**	**0.06**	**5.76**	**5.42**	**5.58**
11	**Total Comprehensive Income for the year**	**244.29**	**474.01**	**600.05**	**1,406.98**	**1,449.15**	**2,117.09**
12	**Paid-up Equity Share Capital**	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47
	(Face Value of Rs 2/- per share)						
13	**Earnings per equity share**						
	a) Basic	0.35	0.68	0.86	2.00	2.06	3.02
	b) Diluted	0.35	0.68	0.86	2.00	2.06	3.02

For, R & B DENIMS LIMITED

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166

Place: Surat
Date: 09/02/2023

STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 31ST DECEMBER, 2022						Rs. in Lakhs
Particulars	Quarter Ended			Nine Months Ended		Year
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A. Segment revenue :						
Revenue from operations						
DENIM	4,776.44	6,250.26	8,291.86	20,100.78	19,444.79	29,623.52
SOLAR ENERGY	48.58	25.28	26.67	106.40	65.97	92.74
WIND ENERGY	115.65	140.72	120.99	402.71	137.57	267.37
Total	**4,940.67**	**6,416.25**	**8,439.53**	**20,609.89**	**19,648.33**	**29,983.63**
Less: Inter-segment revenue	164.23	165.99	147.67	509.11	203.53	360.11
Revenue from operations	**4,776.44**	**6,250.26**	**8,291.86**	**20,100.78**	**19,444.79**	**29,623.52**
B. Segment results before exceptional items:						
DENIM	310.66	630.27	822.43	1,617.40	2,047.17	2,912.49
SOLAR ENERGY	36.92	14.74	15.09	73.75	37.09	52.51
WIND ENERGY	49.33	75.34	49.37	204.57	57.04	117.35
Total segment results	**396.90**	**720.35**	**886.90**	**1,895.72**	**2,141.31**	**3,082.35**
C Segment results after exceptional items:						
DENIM	310.66	630.27	822.43	1,842.89	2,047.17	3,055.53
SOLAR ENERGY	36.92	14.74	15.09	73.75	37.09	52.51
WIND ENERGY	49.33	75.34	49.37	204.57	57.04	117.35
Total segment results	**396.90**	**720.35**	**886.90**	**2,121.21**	**2,141.31**	**3,225.39**
Finance costs	(67.52)	(84.79)	(110.51)	(248.92)	(255.84)	(419.47)
Other unallocable income / (expense), net (includes exceptional items)	-	-	-	-	-	-
Profit/(loss) before tax	**329.39**	**635.56**	**776.38**	**1,872.29**	**1,885.47**	**2,805.92**
D. Segment assets:						
DENIM	14,293.77	12,370.47	13,039.74	14,293.77	13,039.74	13,227.63
SOLAR ENERGY	332.28	342.53	372.89	332.28	372.89	363.02
WIND ENERGY	1,518.30	1,571.72	1,733.92	1,518.30	1,733.92	1,757.13
Total segment assets	**16,144.35**	**14,284.73**	**15,146.55**	**16,144.35**	**15,146.55**	**15,347.78**
Unallocated Corporate Assets	-	-	-	-	-	-
Total Assets	**16,144.35**	**14,284.73**	**15,146.55**	**16,144.35**	**15,146.55**	**15,347.78**
E. Segment liabilities:						
DENIM	6,940.43	5,257.06	7,776.22	6,940.43	7,776.22	7,352.83
SOLAR ENERGY	214.84	226.17	248.25	214.84	248.25	242.73
WIND ENERGY	1,153.07	1,209.78	1,361.00	1,153.07	1,361.00	1,323.19
Total segment liabilities	**8,308.34**	**6,693.01**	**9,385.47**	**8,308.34**	**9,385.47**	**8,918.75**
Unallocated Corporate Liabilities	-	-	-	-	-	-
Total Liabilities	**8,308.34**	**6,693.01**	**9,385.47**	**8,308.34**	**9,385.47**	**8,918.75**

For, R & B DENIMS LIMITED

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166

Place: Surat
Date: 09/02/2023

PRADEEP K. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Unaudited Consolidated Quarterly and Year to Date Financial Results of the R & B Denims Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
R & B Denims Limited

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of R & B Denims Limited (the "Holding Company") and its Subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and nine months ended December 31, 2022 ("the Statement") 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 (the "Listing Regulations").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries primarily of Holding's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The Statement includes the results of the RB Industries, a Partnership Firm subsidiary.

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Pradeep K. Singhi & Associates
Chartered Accountants
ICAI FRN: 126027W

PRADEEP K. SINGHI & ASSOCIATES • SURAT • Chartered Accountants •

(CA Pradeep Kumar Singhi)
Partner
M. No. 024612
UDIN: 23024612BGQQGQ5987

Place: Surat
Date: 09/02/2023

A-501, PRESIDENT PLAZA, NR. R.T.O. CIRCLE, RING ROAD, NANPURA, SURAT-395001
PHONE: 0261-2460132 E_mail: psinghi.roc@gmail.com

Un-Audited Consolidated Financial Results for the Third Quarter and Nine Months Ended 31st December, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Rs. In Lakhs, except share & per share data)

Sr. No.	Particulars	Consolidated					
		Three months ended			Nine months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations**						
	a) Sales	4,241.26	2,790.34	7,883.41	18,598.57	18,749.02	28,440.49
	b) Other operating Income	267.46	220.58	188.75	621.65	443.85	882.44
	Total Revenue from operations	**4,508.72**	**3,010.92**	**8,072.15**	**19,220.22**	**19,192.87**	**29,322.93**
2	Other Income	124.20	19.53	54.14	168.20	94.61	118.39
3	**Total income (1+2)**	**4,632.92**	**3,030.45**	**8,126.30**	**19,388.42**	**19,287.48**	**29,441.32**
4	**Expenses**						
	a) Cost of Materials consumed	2,542.43	1,872.47	5,790.95	15,607.64	14,320.66	20,669.05
	b) Purchase of stock-in-trade	-	-	-	-	-	477.66
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	956.56	(685.58)	(23.38)	(1,172.88)	(1,016.50)	(163.86)
	d) Employee benefits expense	295.98	367.60	467.97	1,051.95	1,133.53	1,557.50
	e) Finance Costs	116.53	144.72	141.58	408.21	368.33	569.26
	f) Depreciation and amortisation expense	323.67	281.93	208.64	879.51	512.62	975.55
	g) Other Expenses	157.99	293.13	654.70	884.43	1,877.09	2,553.04
	Total Expenses	**4,393.16**	**2,274.28**	**7,240.46**	**17,658.86**	**17,195.73**	**26,638.20**
5	**Profit/loss before tax (3-4)**	**239.76**	**756.17**	**885.84**	**1,729.56**	**2,091.75**	**2,803.12**
6	Exceptional Items	-	-	-	225.49	-	143.04
7	**Profit/loss before tax from continuing operations (5-6)**	**239.76**	**756.17**	**885.84**	**1,955.06**	**2,091.75**	**2,946.16**
8	**Tax Expense**						
	a) Current Tax	(13.76)	(196.96)	(188.00)	(395.89)	(409.47)	(557.99)
	b) Deferred Tax	(32.55)	(16.66)	(38.69)	(124.24)	(143.32)	(210.49)
	c) Short/Excess Tax Provision of the earlier year	-	(0.87)	(8.14)	(0.87)	(8.14)	(13.10)
9	**Net profit/loss for the period (7-8)**	**193.45**	**541.69**	**651.01**	**1,434.05**	**1,530.82**	**2,164.58**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	(0.53)	2.30	(0.10)	8.53	8.63	8.94
	Fair value of euity instument through other comprehensive income	-	(1.14)	-	1.58	-	1.10
	Income Tax relating to items that will not be reclassified to profit or loss						
	Defined Benefit plan actuarial gains/(losses)	(0.20)	0.65	(0.04)	2.23	2.31	2.40
	Fair value of euity instument through other comprehensive income	-	(0.40)	-	0.55	-	0.38
	Items that will be reclassified to profit or loss						
	Income Tax relating to items that will be reclassified to profit or loss						
	Total other Comprehensive Income for the year, net	**(0.32)**	**0.90**	**(0.06)**	**7.33**	**6.32**	**7.26**
11	**Total Comprehensive Income for the year**	**193.13**	**542.59**	**650.95**	**1,441.38**	**1,537.15**	**2,171.84**
12	**Paid-up Equity Share Capital**	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47	1,399.47
	(Face Value of Rs 2/- per share)						
13	**Earnings per equity share**						
	a) Basic	0.28	0.77	0.93	2.05	2.19	3.09
	b) Diluted	0.28	0.77	0.93	2.05	2.19	3.09

For, R & B DENIMS LIMITED

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166

Place: Surat
Date: 09/02/2023

R&B Denims®

Rhythm & Blue

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 31ST DECEMBER, 2022 *Rs. in Lakhs*

Particulars	Quarter Ended			Nine Months Ended		Year
	31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
A. Segment revenue :						
Revenue from operations						
DENIM	4,508.72	3,010.93	8,072.15	19,220.22	19,192.87	29,322.93
SOLAR ENERGY	48.58	25.28	26.67	106.40	65.97	92.74
WIND ENERGY	168.90	257.20	120.99	712.70	137.57	305.18
Total	**4,726.19**	**3,293.41**	**8,219.82**	**20,039.32**	**19,396.41**	**29,720.85**
Less: Inter-segment revenue	217.47	282.47	147.67	819.10	203.53	397.92
Revenue from operations	**4,508.72**	**3,010.94**	**8,072.15**	**19,220.22**	**19,192.87**	**29,322.93**
B. Segment results before exceptional items:						
DENIM	329.95	807.85	962.95	1,888.57	2,365.95	3,427.25
SOLAR ENERGY	36.92	14.74	15.09	73.75	37.09	52.51
WIND ENERGY	(10.57)	78.33	49.37	175.45	57.04	(107.39)
Total segment results	**356.30**	**900.92**	**1,027.42**	**2,137.77**	**2,460.08**	**3,372.37**
C Segment results after exceptional items:						
DENIM	329.95	807.85	962.95	2,114.07	2,365.95	3,570.29
SOLAR ENERGY	36.92	14.74	15.09	73.75	37.09	52.51
WIND ENERGY	(10.57)	78.33	49.37	175.45	57.04	(107.39)
Total segment results	**356.30**	**900.91**	**1,027.42**	**2,363.27**	**2,460.08**	**3,515.41**
Finance costs	699.88	(144.72)	(141.58)	408.21	(368.33)	(569.26)
Other unallocable income / (expense), net (includes exceptional items)	-	-	-	-	-	-
Profit/(loss) before tax	**1,056.18**	**756.18**	**885.84**	**2,771.47**	**2,091.75**	**2,946.15**
D. Segment assets:						
DENIM	15,235.86	13,857.60	14,456.53	15,235.86	14,456.53	15,183.03
SOLAR ENERGY	332.28	342.53	372.89	332.28	372.89	363.02
WIND ENERGY	2,243.63	2,400.67	2,777.87	2,243.63	2,777.87	2,831.62
Total segment assets	**17,811.77**	**16,600.80**	**17,607.29**	**17,811.77**	**17,607.29**	**18,377.67**
Unallocated corporate assets	-	-	-	-	-	-
Total Assets	**17,811.77**	**16,600.80**	**17,607.29**	**17,811.77**	**17,607.29**	**18,377.67**
E. Segment liabilities:						
DENIM	7,788.09	6,765.44	9,902.84	7,788.09	9,902.84	9,426.11
SOLAR ENERGY	214.84	226.17	248.25	214.84	248.25	242.73
WIND ENERGY	1,997.75	2,086.61	2,066.00	1,997.75	2,066.00	2,263.19
Total segment liabilities	**10,000.68**	**9,078.22**	**12,217.09**	**10,000.68**	**12,217.09**	**11,932.03**
Unallocated corporate liabilities	-	-	-	-	-	-
Total Liabilities	**10,000.68**	**9,078.22**	**12,217.09**	**10,000.68**	**12,217.09**	**11,932.03**

For, R & B DENIMS LIMITED

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166

Place: Surat
Date: 09/02/2023

Notes:

1. The above financial results for the third quarter and Nine months ended December 31, 2022, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on February 09, 2023.

2. The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact if any, of the change will be assessed and accounted in the period in which said Code becomes effective and the rules framed thereunder are published.

3. From 01st July, 2022, Company has reduced its Profit Sharing ratio from sixty per cent to twenty per cent in RB Industries (Subsidiary Partnership Firm). However as per the provision of Ind AS, RB Industries is continue to be a subsidiary Partnership Firm of the company.

4. During the FY 2021-2022, the company has sub-divided its 13994688 nos. of equity shares of face value of INR 10/- each fully paid-up into 69973440 nos. of Equity shares of face value of INR 2/- each fully paid-up w.e.f 29th October, 2021 as recommended by the Board of directors and subsequently approved by the Shareholders of the company. Earnings per share have been calculated/restated, as applicable, for all the period(s) presented after considering the new number of equity shares post such sub-division in line with the provision of the applicable Ind AS and to make figure of EPS comparable with previous periods/year.

5. The consolidated results include the result of following subsidiary:
   i) RB Industries, a Partnership Firm

6. The reportable segments (for 31.12.2022 presented) are as follows:
   a) Textiles: This segment comprises of manufacturing and Sale of Quality Denim Yarn and Fabrics;
   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 Sep, 2021.

7. The figures for the previous periods have been regrouped/reclassified/restated, wherever considered necessary/required.

For, R & B DENIMS LIMITED

Place: Surat
Date: 09/02/2023

R&B DENIMS LIMITED

Rajkumar Borana
(Managing Director)
DIN: 01091166