

**RCC Cements Limited**

**CIN : L26942DL1991PLC043776**

Regd. Off. : 807, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi- 110001

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2017**

Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-17 (Unaudited)	30-Jun-17 (Unaudited)	30-Sep-16 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-16 (Unaudited)	31-Mar-17 (Audited)
1	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	-	10.55
	<b>Total Income</b>	-	-	-	-	-	<b>10.55</b>
2	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	d) Employee Benefits Expenses	1.39	1.39	1.28	2.78	2.56	5.13
	e) Finance Costs	-	-	-	-	-	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	1.57	1.21	1.39	2.78	2.42	5.15
	<b>Total Expenses</b>	<b>2.96</b>	<b>2.60</b>	<b>2.67</b>	<b>5.56</b>	<b>4.98</b>	<b>10.29</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(2.96)</b>	<b>(2.60)</b>	<b>(2.67)</b>	<b>(5.56)</b>	<b>(4.98)</b>	<b>0.26</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(2.96)</b>	<b>(2.60)</b>	<b>(2.67)</b>	<b>(5.56)</b>	<b>(4.98)</b>	<b>0.26</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	0.08
	- Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	-	-	-	-	-	<b>0.08</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(2.96)</b>	<b>(2.60)</b>	<b>(2.67)</b>	<b>(5.56)</b>	<b>(4.98)</b>	<b>0.18</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>						
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(2.96)</b>	<b>(2.60)</b>	<b>(2.67)</b>	<b>(5.56)</b>	<b>(4.98)</b>	<b>0.18</b>
11	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	560.20	560.20	560.20	560.20	560.20	560.20
12	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.05)	(0.05)	(0.05)	(0.10)	(0.09)	0.00
	(2) Diluted	(0.05)	(0.05)	(0.05)	(0.10)	(0.09)	0.00

**Notes:**

- The above Results for the quarter and half year ended September 30, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th December, 2017
- The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
- The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. The company has for the first time adopted Ind AS w.e.f April 01, 2017 with a transition date of April 1, 2016. Though maximum information have been extracted from the books of accounts maintained by the Company, yet the implementation of Ind AS is still under progress.
- The statement does not include Ind AS compliant results for the previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.



7	The figures and the reconciliation for the corresponding quarter and half year ended September 30, 2016 are not subjected to limited review by the Auditors. However, the company's management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair view of the company's affairs in accordance with IND AS.		
8	The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:		
	Description	Quarter ended September 30, 2016 (unaudited)	Half Year ended September 30, 2016 (unaudited)
	Net Profit as per previous GAAP (Indian GAAP)	(2.67)	(4.98)
	Add/Less: Increase/(Decrease) in Net Profit as reported under Indian GAAP	-	-
	-Reclassification of remeasurement of employee benefits	-	-
	-Taxes on account of above items	-	-
	Net profit as per IND AS	(2.67)	(4.98)
	Other Comprehensive income, net of income tax	-	-
	Total comprehensive income for the period	(2.67)	(4.98)
	Previous period figures are re-arranged/re-grouped wherever necessary	-	-

For and on behalf of Board of Directors of  
RCC Cements Limited



(Sunil Kumar)  
Mg. Director  
DIN :00175301

Place: New Delhi  
Date : 14.12.2017

Statement of Assets & Liabilities as on September 30, 2017

(Rs. In lacs)

Particulars	As at 30.09.17 (Unaudited)	As at 31.03.17 (Audited)
<b>A. ASSETS</b>		
1 <b>Non Current Assets</b>		
Property Plant & Equipment	-	-
Capital Work in progress	374.41	374.41
Other Intangible Assets	-	-
<b>Non Current Assets</b>	<b>374.41</b>	<b>374.41</b>
<b>Non Current Financial Assets</b>		
Investments	-	-
Long term loans and advances	50.00	50.01
Other non-current assets	26.31	26.31
<b>Total-Non current assets</b>	<b>450.72</b>	<b>450.73</b>
2 <b>Current Assets</b>		
Inventories	-	-
<b>Current Financial Assets</b>		
Trade receivables	-	-
Cash & cash equivalents	0.29	2.07
Loans and advances	-	-
Other current financial assets	304.89	303.58
<b>Total Current Assets</b>	<b>305.18</b>	<b>305.65</b>
<b>TOTAL ASSETS</b>	<b>755.90</b>	<b>756.38</b>
<b>B. EQUITY &amp; LIABILITIES</b>		
1 <b>EQUITY</b>		
Equity Share Capital	560.20	560.20
Other Equity	(128.50)	(122.94)
<b>Total Equity</b>	<b>431.70</b>	<b>437.26</b>
2 <b>LIABILITIES</b>		

<b>Non-Current Liabilities</b>		
Non-Current Financial Liabilities		-
Borrowings		-
Other Financial Liabilities	-	-
Long Term Provisions	-	-
Deferred tax liabilities	-	-
<b>Total-Non Current Liabilities</b>	-	-
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
Borrowings	-	-
Trade payables	-	-
Other current financial liabilities	324.12	319.04
Short-Term Provisions	0.08	0.08
<b>Total Current Financial Liabilities</b>	<b>324.20</b>	<b>319.12</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>755.90</b>	<b>756.38</b>

For and on behalf of Board of Directors of  
RCC Cements Limited

*Sunil Kumar*

(Sunil Kumar)  
Mg. Director  
DIN :00175301



Place: New Delhi  
Date : 14.12.2017



## RMA & ASSOCIATES LLP

Chartered Accountants

LLPIN: AAI-9419 / (ISO 9001:2015)

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### Limited Review Report to

#### The Board of Directors RCC Cements Limited

We have reviewed the accompanying statement of unaudited financial results of **RCC Cements Limited** for the Quarter ended 30<sup>th</sup> September, 2017 attached herewith, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

Attention is drawn to the fact that the figures for the corresponding quarter ended 30<sup>th</sup> September, 2016 including the reconciliation of Loss under Indian Accounting Standards (Ind AS) of the corresponding quarter with loss reported under previous GAAP, as reported in these unaudited Financial results have been approved by company's Board of Directors but have not been subjected to review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Interim Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14<sup>th</sup> December, 2017

Place : New Delhi



For **RMA & Associates LLP**,  
Chartered Accountants  
(FRN: 000978N/N500062)

Deepak Gupta  
(Partner)

M. No: 081535