

Integrated Filing (Finance) Ind AS

RATHI BARS LIMITED

General Information

Scrip code*	532918
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE575101016
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Steel bars manufacturing
Start date of board meeting	12-11-2025
Start time of board meeting	15:00:00
End date of board meeting	12-11-2025
End time of board meeting	15:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	11-04-2024
Indicate Company website link for updated RPT policy of the Company	https://www.aquare.co.in/mobileAPI/rathisteels/wp-content/uploads/2024/04/RBL_RPT-Policy.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false
	Textual Information (1)

Text Block

Textual Information(1)	There is no default on Loans and Debt securities occurred during the period under review.
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	12,559.83	25,843.38
	Other income	53.01	75.36
	Total income	12,612.84	25,918.74
2	Expenses		
(a)	Cost of materials consumed	8,423.82	15,427.48
(b)	Purchases of stock-in-trade	3,464.27	8,956.30
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(256.91)	(281.11)
(d)	Employee benefit expense	154.02	266.24
(e)	Finance costs	186.83	329.98
(f)	Depreciation, depletion and amortisation expense	131.53	240.95
(g)	Other Expenses		
1	Other Expenses	412.28	797.71
	Total other expenses	412.28	797.71
	Total expenses	12,515.84	25,737.55
3	Total profit before exceptional items and tax	97.00	181.19
4	Exceptional items	0.00	0.00
5	Total profit before tax	97.00	181.19
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	0.00	0.00
9	Total tax expenses	0.00	0.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	97.00	181.19
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	97.00	181.19
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	97.00	181.19
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,633.04	1,633.04
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.59	1.11
	Diluted earnings (loss) per share from continuing operations	0.59	1.11
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.59	1.11
	Diluted earnings (loss) per share from continuing and discontinued operations	0.59	1.11
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	4,397.91
Capital work-in-progress	301.13
Investment property	7.72
Goodwill	0.00
Other intangible assets	0.00
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	14.68
Total non-current financial assets	14.68
Deferred tax assets (net)	0.00
Other non-current assets	0.00
Total non-current assets	4,721.44
2 Current assets	
Inventories	1,506.24
Current financial asset	
Current investments	0.00
Trade receivables, current	9,057.13
Cash and cash equivalents	29.69
Bank balance other than cash and cash equivalents	0.00
Loans, current	4,462.67
Other current financial assets	0.00
Total current financial assets	13,549.49
Current tax assets (net)	0.00
Other current assets	0.71
Total current assets	15,056.44
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	19,777.88
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,633.04
Other equity	8,197.16
Total equity attributable to owners of parent	9,830.20
Non controlling interest	
Total equity	9,830.20
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	535.06
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
Total Trade payable	0.00
Other non-current financial liabilities	0.00
Total non-current financial liabilities	535.06
Provisions, non-current	48.70
Deferred tax liabilities (net)	461.03
Deferred government grants, Non-current	0.00
Other non-current liabilities	0.00
Total non-current liabilities	1,044.79
Current liabilities	
Current financial liabilities	
Borrowings, current	8,086.23
Trade payables, current	

Company Results

	(A) Total outstanding dues of micro enterprises and small enterprises	2.81
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	456.96
	Total Trade payable	459.77
	Other current financial liabilities	0.00
	Total current financial liabilities	8,546.00
	Other current liabilities	347.61
	Provisions, current	9.28
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	8,902.89
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	9,947.68
	Total equity and liabilities	19,777.88
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	181.19
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	329.98
	Adjustments for decrease (increase) in inventories	(219.23)
	Adjustments for decrease (increase) in trade receivables, current	687.67
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	(670.37)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	0.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	240.95
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(336.72)
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	(0.05)
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	32.33
	Net cash flows from (used in) operations	213.52
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	213.52
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	301.43
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	(0.05)
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(301.48)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	624.97
	Repayments of borrowings	202.11
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	329.97
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	92.89
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4.93
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	4.93
	Cash and cash equivalents cash flow statement at beginning of period	24.76
	Cash and cash equivalents cash flow statement at end of period	29.69

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		A tran the
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	RATHI BARS LIMITED	RATHI SPECIAL STEELS LIMITED	PROMOTER GROUP	Sale of goods or services		15,000.00	NA			2,429.50	0.00	0.00	
2	RATHI BARS LIMITED	RATHI SPECIAL STEELS LIMITED	PROMOTER GROUP	Purchase of goods or services		15,000.00	NA			23.30	0.00	0.00	
3	RATHI BARS LIMITED	SARVESHWAR CEREALS PVT. LTD.	PROMOTER GROUP	Any other transaction	Commission Paid	0.00	NA			0.76	0.00	0.00	
4	RATHI BARS LIMITED	ANURAG RATHI	MD (KMP)	Remuneration		0.00	NA			10.80	0.00	0.00	
5	RATHI BARS LIMITED	UDDHAV RATHI	WTD (KMP)	Remuneration		0.00	NA			9.00	0.00	0.00	
6	RATHI BARS LIMITED	BHARTI CHITKARA	Company Secretary(KMP)	Remuneration		0.00	NA			3.30	0.00	0.00	
7	RATHI BARS LIMITED	VANSHIKA RATHI	CLOSE FAMILY MEMBER (RELATIVE)	Remuneration		0.00	NA			7.20	0.00	0.00	
8	RATHI BARS LIMITED	PARNIKA RATHI	CLOSE FAMILY MEMBER (RELATIVE)	Remuneration		0.00	NA			9.00	0.00	0.00	
9	RATHI BARS LIMITED	NANDITA RATHI	CLOSE FAMILY MEMBER (RELATIVE)	Any other transaction	Rent Paid	0.00	NA			24.00	0.00	0.00	
Total value of transaction during the reporting period										2,516.86			

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							