

R S W M L I M I T E D

CIN:L17115RJ1960PLC008216

Regd. Office: Kharigram, P.O. Gulabpura, Distt. Bhilwara, Rajasthan - 311021

Phone: +91-1483-223144 to 223150, Fax: +91-1483-223361, 223479

Corporate Office: Bhilwara Towers, A-12, Sector - 1, Noida - 201 301 (U.P)

Phone: +91-120-4390300 (EPABX), Fax: +91-1204277841, Website: www.rswm.in, E-mail:rswm.investor@lnjbihilwara.com

Audited Financial Results for the Quarter & Year Ended 31st March, 2018

Sl. No.	Particulars	(₹ in Crore)						
		Quarter Ended		Financial Year Ended		Consolidated Financial Year Ended		
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
1	Income							
	a) Revenue from operations	760.62	787.37	824.95	2,943.09	2,996.20	2,943.09	2,996.20
	b) Other Income	9.79	6.01	11.97	36.19	31.59	36.19	31.59
	Total Income (a + b)	770.41	793.38	836.92	2,979.28	3,027.79	2,979.28	3,027.79
	Expenses							
	a) Cost of materials consumed	425.55	414.22	450.37	1,716.19	1,721.07	1,716.19	1,721.07
	b) Purchase of stock in trade	4.61	6.04	6.86	20.25	29.38	20.25	29.38
	c) Change in inventories of finished goods, work in progress and stock in trade	15.79	46.11	46.68	(37.72)	(56.36)	(37.72)	(56.36)
	d) Excise Duty on Sale	-	-	2.44	3.33	9.57	3.33	9.57
	e) Employee benefits expenses	85.03	91.40	82.48	364.52	348.63	364.52	348.63
	f) Finance Cost	28.46	29.54	27.52	117.29	110.36	117.29	110.36
	g) Depreciation and amortization expenses	31.06	30.46	31.80	124.47	132.17	124.47	132.17
	h) Other Expenses	159.22	165.08	165.53	649.63	617.62	649.63	617.62
	Total expenses	749.72	782.85	813.68	2,957.96	2,912.44	2,957.96	2,912.44
3	Profit(+) / Loss (-) before Tax & Profit(+) / Loss (-) of Associates (1 - 2)	20.69	10.53	23.24	21.32	115.35	21.32	115.35
4	Share of Profit(+) / Loss (-) of Associates	-	-	-	-	-	6.48	3.12
5	Profit(+) / Loss (-) before Tax (3 - 4)	20.69	10.53	23.24	21.32	115.35	27.80	118.47
	Less: Tax Expense							
6	Current Tax	4.55	-	4.19	4.55	24.30	4.55	24.30
	Tax adjustment related to earlier years	-	(0.05)	0.06	(0.05)	0.11	(0.05)	0.11
	Deferred Tax	2.47	1.37	(9.92)	2.32	(10.04)	2.32	(10.04)
7	Net Profit (+) / Loss (-) after tax (5-6)	13.67	9.21	28.91	14.50	100.98	20.98	104.10
	Other Comprehensive Income							
	a) i Item that will not be reclassified to profit or loss	90.45	135.73	8.46	294.20	5.81	294.20	5.81
	ii Income tax relating to Item that will not be reclassified to profit or loss	(2.70)	0.45	(0.45)	(1.71)	0.93	(1.71)	0.93
	b) Share of Other comprehensive income, net of tax of Associates	-	-	-	-	-	0.03	(0.02)
	c) i Item that will be reclassified to profit or loss	(3.62)	3.76	3.30	(5.80)	2.62	(5.80)	2.62
	ii Income tax relating to Item that will be reclassified to profit or loss	1.02	(1.30)	(1.14)	1.78	(0.91)	1.78	(0.91)
9	Other Comprehensive Income, net of income tax	85.15	138.64	10.17	288.47	8.45	288.50	8.43
10	Total Comprehensive Income for the period (7 +/- 9)	98.82	147.85	39.08	302.97	109.43	309.48	112.53
11	Paid up Equity Share Capital (Face Value : ₹ 10/- per Share)	23.55	23.55	23.55	23.55	23.55	23.55	23.55
12	Other Equity				877.18	609.64	958.84	684.78
13	Earnings Per Share (before and after extraordinary items) (of ₹ 10 each) in ₹							
	a) Basic EPS (not annualised)	5.80	3.91	12.41	6.16	43.33	8.91	44.67
	b) Diluted EPS (not annualised)	5.80	3.91	12.21	6.16	42.67	8.91	43.99



RSWM LIMITED

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Audited Financial Results for the Quarter & Year Ended 31st March, 2018

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sl. No.	Particulars	Quarter Ended			Financial Year Ended		Consolidated Financial Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
1	Segment Revenue							
	a) Yarn	664.53	693.48	723.86	2,575.63	2,613.52	2,575.63	2,613.52
	b) Fabrics	124.38	120.39	129.03	470.60	483.29	470.60	483.29
	c) Un-allocated	-	-	-	-	-	-	-
	Total	788.91	813.87	852.89	3,046.23	3,096.81	3,046.23	3,096.81
	Less : - Inter Segment Revenue	28.29	26.50	27.94	103.14	100.61	103.14	100.61
	Net Sales /Income from Operations	760.62	787.37	824.95	2,943.09	2,996.20	2,943.09	2,996.20
2	Segment Result							
	Profit (+)/Loss (-) before tax and Interest from each Segment)							
	a) Yarn	31.51	33.56	37.61	108.05	194.58	108.05	194.58
	b) Fabrics	7.52	8.59	6.89	17.81	24.97	17.81	24.97
	Total	39.03	42.15	44.50	125.86	219.55	125.86	219.55
	Less : - i. Interest	28.46	29.54	27.52	117.29	110.36	117.29	110.36
	ii. Other un-allocable expenditure net off unallocable income	(10.12)	2.08	(6.26)	(12.75)	(6.16)	(12.75)	(6.16)
	Profit(+)/Loss (-) before Tax & Profit(+)/Loss (-) of Associates	20.69	10.53	23.24	21.32	115.35	21.32	115.35
	Share of Profit(+)/Loss (-) of Associates	-	-	-	-	-	6.48	3.12
	Profit(+)/Loss (-) before Tax	20.69	10.53	23.24	21.32	115.35	27.80	118.47
3 (a)	Segment Assets							
	a) Yarn	1,732.84	1,715.68	1,758.87	1,732.84	1,758.87	1,732.84	1,758.86
	b) Fabrics	428.93	410.38	402.56	428.93	402.56	428.93	402.56
	Total	2,161.77	2,126.06	2,161.43	2,161.77	2,161.43	2,161.77	2,161.42
	Un-allocated	551.24	434.08	228.95	551.24	228.95	632.89	304.11
	Total Segment Assets	2,713.01	2,560.14	2,390.38	2,713.01	2,390.38	2,794.66	2,465.53
3 (b)	Segment Liabilities							
	a) Yarn	1,327.22	1,291.35	1,437.55	1,327.22	1,437.55	1,327.22	1,437.55
	b) Fabrics	156.40	163.07	184.76	156.40	184.76	156.40	184.75
	Total	1,483.62	1,454.42	1,622.31	1,483.62	1,622.31	1,483.62	1,622.30
	Un-allocated	328.65	303.81	134.88	328.65	134.88	328.65	134.88
	Total Segment Liabilities	1,812.27	1,758.23	1,757.19	1,812.27	1,757.19	1,812.27	1,757.18
3 (c)	Capital Employed	900.74	801.91	633.19	900.74	633.19	982.39	708.34

Notes:

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 10th May, 2018.
- 2 Revenue from Operations up to 30th June, 2017 included applicable Excise Duty on goods sold. However, with the introduction of Goods & Services Tax (GST) w.e.f. 1st July, 2017, which subsumed Excise Duty, VAT, Service Tax etc. applicable GST collected on behalf of Government/s is not included in Revenue from Operations. Accordingly, Revenue from Operations for the Quarters ended 30th September, 2017, 31st December, 2017 and 31st March, 2018 and for the financial year ended 31st March, 2018 are not comparable with the Revenue from Operations during the previous periods presented herein.
- 3 The Board of Directors of the Company has recommended a dividend @ 20% to Equity Shareholders i.e. ₹ 2.00 per Equity share amounting to ₹ 4.71 Crore excluding applicable taxes.
- 4 The figure of the quarter ended 31st March, 2018 and 31st March, 2017 are the balancing figures between the audited figures in respect to the full financial year and the published figures of Nine month ending 31st December, 2017 and 31st December, 2016 respectively, which were subject to limited review by the statutory auditors.
- 5 The figures of the previous period/year have been regrouped / recast wherever considered necessary.

For RSWM Limited



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STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2018

₹ In Crore

S. No.	Particulars	Standalone		Consolidated	
		As at		As at	
		31st March, 2018	31st March, 2017	31st March, 2018	31st March, 2017
		Audited	Audited	Audited	Audited
A	ASSETS				
I	<i>Non Current Assets</i>				
	Property, Plant & Equipment	1,074.68	1,153.38	1,074.68	1,153.38
	Capital Work in Progress	39.41	14.87	39.41	14.87
	Investment Property	9.40	9.45	9.40	9.45
	Other Intangible Assets	14.81	12.51	14.81	12.51
	Financial Assets				
	i Investments	383.35	110.27	465.00	185.41
	ii Loans	1.55	1.67	1.55	1.67
	iii Other Financial Assets	6.25	0.42	6.25	0.42
	Other Non Current Assets	35.04	16.36	35.04	16.36
II	<i>Current Assets</i>				
	Inventories	527.77	541.22	527.77	541.22
	Financial Assets				
	i Trade Receivables	438.67	379.81	438.67	379.81
	ii Cash & Cash Equivalents	10.72	2.82	10.72	2.82
	iii Bank Balance Other than (ii) Above	2.59	5.14	2.59	5.14
	iv Loans	2.57	2.48	2.57	2.48
	v Other Financial Assets	22.67	23.30	22.67	23.30
	Current Tax Assets (Net)	13.34	12.72	13.34	12.72
	Other Current Assets	130.19	103.32	130.19	103.32
III	Assets Classified as Held for Sale				
	TOTAL Assets	2,713.01	2,390.38	2,794.66	2,465.52
B	EQUITY & LIABILITIES				
I	<i>Equity</i>				
	(a) Equity Share Capital	23.55	23.55	23.55	23.55
	(b) Other Equity	877.19	609.64	958.84	684.78
II	<i>Liabilities</i>				
	<i>Non Current Liabilities</i>				
	Financial Liabilities				
	i Long term Borrowings	570.90	496.94	570.90	496.94
	ii Other Financial Liabilities	3.99	3.73	3.99	3.73
	Provisions	-	5.82	-	5.82
	Deferred tax Liabilities (net)	88.76	86.52	88.76	86.52
	Deferred Government Grants	2.68	3.26	2.68	3.26
	Other Non Current Liabilities	3.47	3.58	3.47	3.58
	<i>Current Liabilities</i>				
	Financial Liabilities				
	i Borrowings	820.17	723.34	820.17	723.34
	ii Trade Payables	76.31	80.16	76.31	80.16
	iii Other Financial Liabilities	206.02	312.83	206.02	312.83
	Provisions	3.32	3.27	3.32	3.27
	Deferred Government Grants	1.20	0.58	1.20	0.58
	Other Current Liabilities	35.45	37.16	35.45	37.16
	TOTAL Equity and Liabilities	2,713.01	2,390.38	2,794.66	2,465.52

By order of the Board
For RSWM Limited

Riju Jhunjhunwala

Managing Director & Chief Executive Officer

DIN : 00061060

Place: Noida, (U.P.)

Date : 10th May, 2018



Lodha & Co.

Chartered Accountants
 12, Bhagat Singh Marg,
 New Delhi – 110 001

S. S. Kothari Mehta & Co.

Chartered Accountants
 Plot No-68, Okhla Industrial Area, Phase III,
 New Delhi -110020

Auditor's Report on Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
RSWM Limited

1. We have audited the accompanying statement of quarterly standalone financial results of **RSWM Limited** ("the Company") for the quarter and the year to date standalone financial results year ended March 31, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The quarterly standalone financial results are the derived figures between the audited figures in respect of the year ended March 31, 2018 and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The standalone financial results for the quarter and year to date ended March 31, 2018 have been prepared on the basis of the standalone financial results for the nine month period ended December 31, 2017, the audited annual standalone financial statements as at and for the year ended March 31, 2018, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on the reviewed standalone financial results for the nine-month period ended December 31, 2017 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, Interim Financial Reporting (Ind AS 34), prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual financial statements as at and for the year ended March 31, 2018; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these standalone quarterly and year to date financial results:



Lodha & Co.

Chartered Accountants
12, Bhagat Singh Marg,
New Delhi – 110 001

S. S. Kothari Mehta & Co.

Chartered Accountants
Plot No-68, Okhla Industrial Area, Phase III,
New Delhi -110020

- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
- (ii) give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter ended March 31, 2018 as well as the year to date results for the year ended March 31, 2018.
4. The financial results/comparative financial information of the Company for the quarter and year ended 31st March, 2017 have been audited by one of the predecessor joint auditor with S.S. Kothari Mehta & Co. who have expressed an unmodified opinion on the financial results/financial information. Our opinion is not modified in respect of this matter.

For Lodha & Co.

Chartered Accountants
FRN : 301051E

N. K. Lodha
Partner
M. No. 085155



For S. S. Kothari Mehta & Co.

Chartered Accountants
FRN : 000756N

Yogesh Gupta
Partner
M. No. 093214



Place : Noida

Date : May 10, 2018

Independent Auditor's Report on Consolidated Year to Date Results of RSWM Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
RSPM Limited

1. We have audited the consolidated financial results of RSWM Limited (herein after referred to as “the Investor Company”) and its Associates comprising of the Consolidated financial results for the year ended 31st March, 2018, attached herewith, being submitted by the Investor Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. The consolidated financial results are the responsibility of the Investor Company’s management and have been approved by the Board of Directors of the Investor Company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial Results, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, (“Ind AS”) prescribed under the Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these consolidated year ended results:
 - (i) include the financial results for the year ended 31st March, 2018 of the following Associates:
 - a. LNJ Power Ventures Limited
 - b. Bhilwara Energy Limited
 - c. LNJ Skills & Rozgar Private Limited (w.e.f. from 29th March, 2018)
 - (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 in this regard; and



- (iii) give a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information for the consolidated financial results for the year ended 31st March, 2018.

4. Relating to Subsidiary of an Associate

In case of Chango Yangthang Hydro Power Limited (CYHPL), a subsidiary of an associate Bhilwara Energy Limited (BEL), as stated in Note No. 47 ii) c) of the consolidated Financial Statements, the board of directors of CYHPL has decided to surrender the Chango Yangthang HEP (180 MW) project to Directorate of Energy, Government of Himachal Pradesh due to delay and uncertainty in project execution/long delay in Government approvals and licenses lapse. Further, CYHPL has written off capital work in progress amounting to ₹ 27.13 Crores during the year. As CYHPL was incorporated as Special Purpose Vehicle (SPV) hence these events/conditions indicate that there exists material uncertainty that may cast significant doubt on ability to continue as a going concern. This matter was reported under heading “Material uncertainty relating to Going Concern” in the auditor’s report on consolidated financial statements of an associate (BEL). Our opinion is not modified in respect of this matter.

5. Emphasis of Matter

Attention is drawn to:

- a) In case of CYHPL, a subsidiary of an Associate (BEL), as stated in Note No 47 ii) c) of the consolidated financial statements regarding pending refund of upfront premium of ₹ 37.89 Crores and security deposit of ₹ 1.80 Crores with interest from the Directorate of Energy, Government of Himachal Pradesh, where the management of CYHPL is confident of recovering the upfront premium and security deposit.
- b) In case of NJC Hydro Power Limited, a subsidiary of an Associate (BEL), as stated in Note No. 47 ii) b) of the consolidated financial statements regarding the viability of the Nyamjang Chhu HEP Power Project is dependent on the outcome of approval to be granted by National Green Tribunal and Ministry of Environment & Forest and Climate Change.

This Emphasis of matter was reported in the auditor’s report on consolidated financial statements of an associate. Our opinion is not modified in respect of above matters.

6. Other Matters

- a. The consolidated financial results include the Investor Company’s share of net profit of ₹ 7.74 Crores and other comprehensive income of ₹ 0.03 Crores for the year ended March 31, 2018 as considered in the consolidated financial results, in respect of associate Bhilwara Energy Limited, whose financial results have not



Lodha & Co.

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S. S. Kothari Mehta & Co.

Chartered Accountants
Plot No-68, Okhla Industrial Area, Phase III,
New Delhi -110020

been audited by us. These financial results and other financial information are audited and have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on such audited financial results and other financial information certified by the management.

- b. We have relied on the management certified financial results (un-audited) whose consolidated financial results include the net Loss of ₹ (1.26) Crores and other comprehensive income NIL for the year ended March 31, 2018 as considered in the consolidated financial results, in respect of two associates (LNJ Power Ventures Limited and LNJ Skills & Rozgar Private Limited), whose financial results have not been audited by us. These financial results and other financial information are unaudited and have been furnished to us by the management and our opinion on the consolidated financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the unaudited financial results and other financial information certified by the management.
- c. The consolidated financial results/comparative financial information of the Company for the year ended 31st March, 2017 have been audited by one of the predecessor joint auditor with S.S. Kothari Mehta & Co. who have expressed an unmodified opinion on the consolidated financial results/financial information.

Our Opinion on the consolidated financial results is not modified in respect of above matters.

For Lodha & Co.

Chartered Accountants
FRN : 301051E


N. K. Lodha

Partner
Membership No. 085155

**For S. S. Kothari Mehta & Co.**

Chartered Accountants
FRN : 000756N


Yogesh Gupta

Partner
Membership No. 093214

Place : Noida
Date : May 10, 2018



RSWM/
May 10, 2018

BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street,
MUMBAI - 400 001.

Scrip Code: 500350

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board
of India (Listing Obligations and Disclosure Requirements) Regulations, 2016.**

Dear Sir,

I, B.M. Sharma, Chief Financial Officer of RSWM Limited (CIN: L17115RJ1960PLC008216) having its Registered Office at Kharigram, P. O. Gulabpura, Distt. Bhilwara, Rajasthan – 311 021, hereby declare that, the Statutory Auditors of the Company, M/s. Lodha & Co. (Firm Registration No.301051E) and M/s. S. S. Kothari Mehta & Co. (Firm Registration No.000756N) have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone & Consolidated) of the Company for the year ended 31st March, 2018.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For RSWM LIMITED

B.M. SHARMA
CHIEF FINANCIAL OFFICER

(Formerly Rajasthan Spinning & Weaving Mills Limited)

Corporate Office :
Bhilwara Towers, A-12, Sector-1
Noida - 201 301 (NCR-Delhi), India
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Fax : +91-120-4277841
Website : www.rswm.in
GSTIN: 09AAACR9700M1Z1

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Website : www.lnjbihilwara.com
GSTIN: 08AAACR9700M1Z3

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