RELSON INDIA LIMITED

Regd. Office: - 307 Janki Centre, Plot No 29, Shah Industrial Estate, Veera Desai Road, Mumbai- 400053
CIN: L51900MH1987PLC042111 | Email ID: cs@relsonindia.com | Ph. No. 022 26730264

08th February, 2024

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Rotunda Bldg, Dalal Street,
Fort, Mumbai– 400 001

Scrip Code: 502473; Scrip ID: Relsind

Sub: Outcome of Board Meeting held on February 08, 2024

Dear Sir/Madam,

With reference to above caption subject and as per the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on February 08, 2024, wherein, inter alia, has considered and approved the unaudited financial results for the quarter and nine months ended on December 31, 2023.

Copy of the same along with the Limited Review Reports on the above results are enclosed herewith.

Please note that the Board Meeting commenced at 4:00 P.M and concluded at 04.30 P.M.
Kindly acknowledge the receipt and taken on your record.

Thanking you,

Yours faithfully,
For **RELSON INDIA LIMITED**

Kavita Ashok Jain
Digitally signed by Kavita Ashok Jain
Date: 2024.02.08 16:35:30 +05'30'

Kavita Ashok Jain
Company Secretary and Compliance officer

Encl: a/a

Limited Review Report on unaudited financial results of Relson India Limited for the quarter ended 31st December 2023 and year to date result from 01 April 2023 to 31 December 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Relson India Limited
Mumbai

1. We have reviewed the accompanying statement of unaudited Financial Results ("the Statements") of **Relson India Limited** ("the Company") for the quarter ended 31st December 2023 and the year to date results from 1st April 2023 to 31st December 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations").

2. 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. 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('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standard is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 2013 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.

4. 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 Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principle generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative Ind AS financial information of the Company (a) for the corresponding quarter ended 30th December, 2022 and year to date results for the period from 1st April, 2022 to 31st December, 2022 included in these Ind AS financial results and (b) the Ind AS financial statements of the Company for the year ended 31st March, 2023 included in these Ind AS financial results were audited by predecessor auditor who expressed an unmodified conclusion / opinion on those financial information and financial statements on 14th February, 2023 and 15th May, 2023 respectively.

For JMMK & Co
(Earlier known as JMK & Co.)
Chartered Accountants
ICAI Firm Registration No.: 120459W

Jitendra Doshi
Partner
Membership No.: 151274

Place : Mumbai
Date : 08th February, 2024
UDIN : 24151274BKEXJB2504

RELSON INDIA LIMITED

(CIN:L51900MH1987PLC042111)

Regd. Office: 307, Janki Centre, Plot No. 29, Shah Industrial Estate, Off Veera Desai Road, Andheri (West), Mumbai - 400053

Statement of Unudited Financials Results for the Quarter ended 31st December 2023

(Rs in '000)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a)	Revenue from Operation	-	-				-
b)	Other Income	-	376.13	385.99	705.65	1,006.69	1,476.75
	Total Revenue :	-	376.13	385.99	705.65	1,006.69	1,476.75
2	**Expenses**						
a)	Cost of Masterial Consumed	-	-	-			-
b)	Purchase of Stock in trade	-	-	-			
c)	Change in Inventories of Finished Good	-	-	-			
d)	Work In Progress and Stock in Trade	-	-	-			
e)	Employee Benefits Expenses	150.00	77.52	89.59	300.34	250.58	255.23
f)	Depreciation and Amortisation Expenses	-	-	-			-
g)	Other Expenses	12.51	227.15	191.99	407.29	525.84	753.27
	Total Expenditure :	162.51	304.67	281.57	707.63	776.42	1,008.50
3	**Total Profit / (Loss) before Exceptional items (1 - 2)**	(162.51)	71.46	104.42	(1.98)	230.26	468.25
4	Exceptional items						-
5	**Net Profit / (Loss) before tax (5 - 6)**	(162.51)	71.46	104.42	(1.98)	230.26	468.25
6	**Tax Expense**						
	Current Tax	(40.63)	19.47	25.00	(0.50)	56.50	110.96
	Deferred Tax	-	-	-	-		-
	Total Tax Expenses :	(40.63)	19.47	25.00	(0.50)	56.50	110.96
7	**Net Profit / (Loss) for the period from continuing operations (5 - 6)**	(121.88)	51.99	79.42	(1.49)	173.76	357.29
8	**Other Comprehensive Profit / (Loss)**						
a)	Amount of items that will not be reclassifiedto Profit or Loss	-	-	-	-	-	-
b)	Income tax relating to items that will be reclassified to profit or Loss	-	-	-	-	-	-
9	**Total Comprehensive Profit/(Loss) for the period**	(121.88)	51.99	79.42	(1.49)	173.76	357.29
10	**Paid - up Equit Share Capital (FV Rs. 10/-)**	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
11	**Reserves excluding revaluation reserves as per balance sheet of previous accounting year**	-	-		-		-
12	**Earnings per Share (EPS)**						
	- Basic EPS (Rs.)	(0.07)	0.03	0.05	(0.00)	0.11	0.22
	- Diluted EPS (Rs.)	(0.07)	0.03	0.05	(0.00)	0.11	0.22

(1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 08th February, 2024 and the statutory auditors of the Company have carried out a Limited Review report for the same.

(2) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.

FOR RELSON INDIA LIMITED

Rajiv Gupta
DIRECTOR
DIN: 01116868

Place : Mumbai
Date : 08th February, 2024