

Integrated Filing (Finance) Ind AS

RHETAN TMT LIMITED

General Information

Scrip code*	543590
NSE Symbol*	RHETAN
MSEI Symbol*	NOTLISTED
ISIN*	INEOKKN01029
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	02-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-04-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Manufacturing of TMT Bars
Start date of board meeting	02-05-2026
Start time of board meeting	16:30:00
End date of board meeting	02-05-2026
End time of board meeting	17:00:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(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)?	No
(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?	Yes
Latest Date on which RPT policy is updated	27-04-2024
Indicate Company website link for updated RPT policy of the Company	https://www.rhetan.com/policies.html
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?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	Textual Information (1)

Text Block

Textual Information(1)	No Default on Loans and Debt Securities
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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	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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	849.26	2,444.07
	Other income	221.61	851.65
	Total income	1,070.87	3,295.72
2	Expenses		
(a)	Cost of materials consumed	652.70	1,806.58
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(202.53)	(507.94)
(d)	Employee benefit expense	30.96	123.01
(e)	Finance costs	31.82	141.63
(f)	Depreciation, depletion and amortisation expense	14.05	55.96
(g)	Other Expenses		
1	Other Expenses	114.35	359.74
	Total other expenses	114.35	359.74
	Total expenses	641.35	1,978.98
3	Total profit before exceptional items and tax	429.52	1,316.74
4	Exceptional items	0.00	0.00
5	Total profit before tax	429.52	1,316.74
6	Tax expense		
7	Current tax	211.59	309.18
8	Deferred tax	(3.92)	(22.22)
9	Total tax expenses	207.67	286.96
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	221.85	1,029.78
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	221.85	1,029.78
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	221.85	1,029.78
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	7,968.75	7,968.75
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		2,892.66
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.08	0.18
	Diluted earnings (loss) per share from continuing operations	0.08	0.18
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	0.08	0.18
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	0.18
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		Textual Information(1)

Text Block

Textual Information(1)	<p>1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 02, 2026. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 2026. '' 2) The Company has first time adopted Indian Accounting Standards ("Ind AS") from 1st April, 2024 and accordingly these results has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India. '' 3) The Company operates in single segment i.e. manufacturing of TMT Bars. '' 4) Previous Year/Period figures are regrouped and rearranged, whenever found necessary. '' 5. The figures for Quarter ended 31st March, 2026 are the balancing figures between the audited financial results for the year ended 31st March, 2026 and the published financial results for nine months ended 31st December, 2025. '' 6) The Company does not have Subsidiary/ Associate/ Joint Venture entity during the period under review.</p>
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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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
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	Year ended (dd-mm- yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	1,594.64
Capital work-in-progress	573.01
Investment property	
Goodwill	0.00
Other intangible assets	0.00
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	732.31
Trade receivables, non-current	
Loans, non-current	823.03
Other non-current financial assets	
1 Other Non-current asset	416.61
Total of other non-current financial assets	416.61
Total non-current financial assets	1,971.95
Deferred tax assets (net)	
Other non-current assets	
Total of other non-current assets	
Total non-current assets	4,139.60
2 Current assets	
Inventories	5,098.29
Current financial asset	
Current investments	0.00
Trade receivables, current	2,444.39
Cash and cash equivalents	30.24
Bank balance other than cash and cash equivalents	0.00
Loans, current	0.00
Other current financial assets	
1 Other current financial assets	4,799.09
Total of Other current financial assets	4,799.09
Total current financial assets	7,273.72
Current tax assets (net)	
Other current assets	
Total of other current assets	
Total current assets	12,372.01
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	16,511.61
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	7,968.75
Other equity	2,892.66
Total equity attributable to owners of parent	10,861.41
Non controlling interest	
Total equity	10,861.41
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	2,693.99
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	
Other non-current financial liabilities	
Total of other non-current financial liabilities	
Total non-current financial liabilities	2,693.99
Provisions, non-current	0.00
Deferred tax liabilities (net)	47.02

	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	2,741.01
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,478.85
	Trade payables, 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	641.71
	Total Trade payable	641.71
	Other current financial liabilities	
1	Other Financial Liabilities	478.85
	Total of other current financial liabilities	478.85
	Total current financial liabilities	2,599.41
	Other current liabilities	
	Total of other current liabilities	
	Provisions, current	309.78
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	2,909.19
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	5,650.20
	Total equity and liabilities	16,511.61
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
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	1,316.74
2	Adjustments for reconcile profit (loss)
Adjustments for finance costs	141.63
Adjustments for decrease (increase) in inventories	(1,109.52)
Adjustments for decrease (increase) in trade receivables, current	(161.19)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(1,630.73)
Adjustments for decrease (increase) in other non-current assets	(12.04)
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	177.70
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	320.40
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	55.96
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	250.10
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	851.21
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)
	(2,818.90)
	Net cash flows from (used in) operations
	(1,502.16)
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	309.18
Other inflows (outflows) of cash	1,945.77
	Net cash flows from (used in) operating activities
	134.43
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	0.00
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	442.75
	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	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(427.24)
	Net cash flows from (used in) investing activities	(869.99)
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	26.44
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	141.63
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	851.21
	Net cash flows from (used in) financing activities	736.02
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.46
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	0.46
	Cash and cash equivalents cash flow statement at beginning of period	29.78
	Cash and cash equivalents cash flow statement at end of period	30.24

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	GMCA & Co.	Yes	31-05-2026

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.	Additional related entity/sub														
	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		In case incurred by the corporation
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance								Nature of indebtedness (loan/ issuance of debt/ any other etc.)		
1	Rhetan TMT Limited	Subha Ranjan Dash	Chief Financial Officer (KMP)	Loan		20,000.00	None				0.00	1.12	0.97	Loan	
2	Rhetan TMT Limited	Subha Ranjan Dash	Chief Financial Officer (KMP)	Remuneration			None				2.80	0.40	0.40		
3	Rhetan TMT Limited	Ashok Chinubhai Shah	Non-Executive Director	Loan		20,000.00	None				0.00	0.39	0.39		
4	Rhetan TMT Limited	Ashoka Metcast Limited	Holding Company	Loan		20,000.00	None				162.65	2,554.95	2,693.60		
5	Rhetan TMT Limited	Ashnisha Industries Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Loan		20,000.00	None				0.00	149.81	180.21	Loan	
6	Rhetan TMT Limited	Riddhi Mit Shah	Company Secretary (KMP)	Remuneration			None				1.90	0.37	0.37		
7	Rhetan TMT Limited	Lesha Industries Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Purchase of goods or services		20,000.00	None				549.75	81.47	63.06		
8	Rhetan TMT Limited	Ashnisha Industries Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Sale of goods or services		20,000.00	None				231.59	0.58	0.00		
9	Rhetan TMT Limited	Ashnisha Industries Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Purchase of goods or services		20,000.00	None				725.95	0.00	591.60		
10	Rhetan TMT Limited	Ashoka Metcast Limited	Holding Company	Purchase of goods or services		20,000.00	None				0.00	59.86	0.00		
11	Rhetan TMT Limited	Ashoka Metcast Limited	Holding Company	Sale of goods or services		20,000.00	None				216.12	0.00	67.58		
Total value of transaction during the reporting period											1,890.76				

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							