

To,

The General Manager

#### **Corporate Relationship Department**

**Bombay Stock Exchange Limited** Phiroze Jeejeebhoy Tower, Dalal Street, Fort, Mumbai-400001.

**Scrip Code:** 512047

Subject: Declaration of outcome of the Board Meeting held on November 14, 2024

Dear Sir/ Madam,

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. November 14, 2024, which commenced at 03.00 p.m. and concluded at 05.00 p.m. have discussed, considered and approved the following:

1. The Standalone Un- Audited Financial Results along with the Limited Review Report for the Quarter and Half-Year ended September 30, 2024.

Further, in reference to the applicable provisions of SEBI (LODR) Regulations, 2015, kindly find enclosed herewith approved Standalone Un- Audited Financial Results along with the Limited Review Report for the Quarter and Half-Year ended September 30, 2024.

The above information is for your record.

Kindly acknowledge the receipt of the same.

Thanking You.

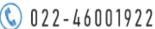
For Royal India Corporation Limited,

Mr. Nitin Gujral **Managing Director DIN-08184605** 

Date: 14.11.2024 Time of Commencement of Meeting: 03:00 pm.

Place: Mumbai Time of Conclusion of Meeting: 05:00 pm.

CIN L45400MH1984PLC032274-





ADD STRAWGTS AS ALTO

POST DELEVESTAGINGS

#### LIMITED REVIEW REPORT

To
Board of Directors of
Royal India Corporation Limited

- We have reviewed the accompanying Statement of unaudited standalone financial results of Royal India Corporation Limited ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2024 ("the Statement").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 applicable Indian 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 Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAKCHAMPS & CO. LLP

Chartered Accountants

FRN: 131094W/W100083

Ramanatha Shetty

Partner

Membership No.: 218600

UDIN: 24218600BKBWKX9271

131094W/ W100083

Place: Mumbai

Date: 14th November, 2024.

### **RAKCHAMPS, CHARTERED ACCOUNTANTS**

GF-9 H-Wing, Building No. 2 Rock Enclave, Sahyadri, Next to SBI, Hindustan Naka, Charkop Industrial Area, Kandivali West, Mumbai 4000-67
Tel.: +91 22 6127-3996 / +91-99209-52555 / +91-91676-36555

Email: accounts@rakchamps.com / info@rakchamps.com Website: www.rakchamps.com
• Mumbai • Bengaluru • Delhi • Patna • Indore • Haridwar • Mangalore • Udupi • Lucknow



## ROYAL NO DIA CORPORATION LIMITED

Particulars	STATEMENT OF UNAUDITED FINANCIAL	RESULTS FOR TH	IE QUARTER ENI	DED ON 30th SEPT	EMBER, 2024.	
Particulars	PART - I					Rs. In Lakhs)
Revenue from Operations		ended on	ended on	ended on	ended on	year ended on
Other Income         31.77         24.56         41.40         56.33         (169.20)           TOTAL INCOME         8,020,98         1,159.91         630.40         9,180.89         2,714.90           EXPENSES         Cost of Materials Consumed         10,035.85         5,857.02         -         15,892.87         2,658.53           Changes in inventories         (2,363.04)         (5,048.94)         436.86         (7,411.98)         35.03           Employee Benefit Expenses         11.97         11.09         10.24         23.07         41.68           Employee Benefit Expenses         11.97         11.09         10.24         23.07         41.68           Employee Benefit Expenses         47.07         41.72         11.22         23.07         41.68           Depreciation and Amortization Expenses         47.07         41.72         12.25         88.79         39.37           TOTAL EXPENSES         7.999.72         1,197.49         787.19         9,197.21         3,620.71           Profit Before Exceptional Items         21.26         (37.58)         (156.79)         (16.32)         (905.82)           Exceptional Items         21.26         (37.58)         (156.79)         (16.32)         (905.82)           Tot		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other Income         31.77         24.56         41.40         56.33         (169.20)           TOTAL INCOME         8,020,98         1,159.91         630.40         9,180.89         2,714.90           EXPENSES         Cost of Materials Consumed         10,035.85         5,857.02         -         15,892.87         2,658.53           Changes in inventories         (2,363.04)         (5,048.94)         436.86         (7,411.98)         35.03           Employee Benefit Expenses         11.97         11.09         10.24         23.07         41.68           Employee Benefit Expenses         11.97         11.09         10.24         23.07         41.68           Employee Benefit Expenses         47.07         41.72         11.22         23.07         41.68           Depreciation and Amortization Expenses         47.07         41.72         12.25         88.79         39.37           TOTAL EXPENSES         7.999.72         1,197.49         787.19         9,197.21         3,620.71           Profit Before Exceptional Items         21.26         (37.58)         (156.79)         (16.32)         (905.82)           Exceptional Items         21.26         (37.58)         (156.79)         (16.32)         (905.82)           Tot						
TOTAL INCOME  8,020,98 1,159,91 630,40 9,180,89 2,714,90  EXPENSES Cost of Materials Consumed 110,035,85 Changes in inventories (2,363,04) (5,048,94) 436,86 (7,411,98) 35.03 Employee Benefit Expenses 11.97 11.09 10.24 23.07 41.68 Epirace cost Depreciation and Amortization Expense 048 048 048 054 096 2.03 Other Expenses 47.07 41.72 17.25 88.79 393,37  TOTAL EXPENSES 7,999,72 1,197,49 787,19 9,197,21 3,620,71 Profit Before Exceptional Items and Tax 21.26 (37.58) 1(156.79) 21.66,32) 2695,82) Exceptional Items 21.26 (37.58) 1(156.79) 21.63,20 20,70 21.63,20 20,70 21.63,20 20,70 2	Revenue from Operations	7,989.21	1,135.35		Control of the Contro	
EXPENSES Cost of Materials Consumed Cost of Materials Cost Off Cost of Co	Other Income	31.77	24.56			
Cost of Materials Consumed   10,035,85   5,857,02   - 15,892.87   2,658.73   2,658.73   2,658.73   35.03   2,258.73   35.03	TOTAL INCOME	8,020.98	1,159.91	630.40	9,180.89	2,714.90
Cost of Materials Consumed   10,035,85   5,857,02   - 15,892.87   2,658.73   2,658.73   2,658.73   35.03   2,258.73   35.03	PARTITION					
Changes in inventories		10.025.95	5 857 02	_	15 892 87	2,658.53
Employee Benefit Expenses Finance cost Depreciation and Amortization Expense Finance cost Depreciation and Amortization Expense Other Expenses  TOTAL EXPENSES TOTAL EXPENSES TOTAL Expenses TOTAL Expens				436.86		
Elinance cost   267.38   336.12   322.30   603.50   490.06     Depreciation and Amortization Expense   0.48   0.48   0.54   0.96   2.03     Other Expenses   7.799.72   1.17.49   787.19   9.197.21   3.620.71     TOTAL EXPENSES   7.999.72   1.197.49   787.19   9.197.21     TOTAL EXPENSES   7.999.72   1.197.49   7.197.21     TOTAL EXPENSES   7.999.72   1.197.49   7.79   7.197.21     TOTAL EXPENSES   7.999.72   1.197.21   7.197.21     TOTAL EXPENSES   7.999.72   1.197.21   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25   7.25		, , , , ,				
Depreciation and Amortization Expense   0.48   0.48   0.54   0.96   2.03						
Combined September   1.70						
TOTAL EXPENSES  Profit Before Exceptional Items and Tax  21.26 (37.58) (156.79) (16.32) (905.82)  Exceptional Items  21.26 (37.58) (156.79) (16.32) (905.82)  Profit Before Tax  Profit Before Tax  21.26 (37.58) (156.79) (16.32) (905.82)  Tax Expenses  3 Current Tax  b) Deferred Tax  Profit or the year  21.26 (37.58) (156.79) (16.32) (905.82)  Total Comprehensive Income  Items that will not be reclassified subsequently to Profit or Loss  a) Items that will not be reclassified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26 (37.58) (156.79) (16.32) (595.95)  Earnings Per Share  a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) 0.02 (0.03) (0.68) (0.01) (2.58) c) Diluted EPS (Rs.) b) Diluted EPS (Rs.) c) 0.02 (0.03) (0.68) (0.01) (2.58) c) Total No. of Shares  Procentage of Shareholding Rumber of Shares Procentage of Shareholding (% of Total No. of Equity c) 0.73 (0.73) 0.54 c) 0.73 (0.54						393.37
Profit Before Exceptional Items and Tax  Exceptional Items Profit Before Exceptional Items Profit Before Exceptional Items Profit Before Tax  21.26 (37.58) (156.79) (16.32) (905.82)  Exceptional Items Profit Before Tax  21.26 (37.58) (156.79) (16.32) (905.82)  Tax Expenses a) Current Tax b) Deferred Tax  21.26 (37.58) (156.79) (16.32) (905.82)  Total Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26 (37.58) (156.79) (16.32) (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) 0.02 (0.03) (0.68) (0.01) (2.58) b) Diluted EPS (Rs.) c) 0.02 (0.03) (0.68) (0.01) (2.58) Total No. of Shares 109,470,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 Public Share Holding Number of Shares 80,355,498.00 80,355,498.00 12,482,749.00 80,355,498.00 12,482,749.00 Precentage of Shareholding (% of Total No. of Equity 0.73 0.73 0.54 0.73 0.54	Other Expenses	17.07				
Exceptional Items Profit Before Tax Profit Before Tax Profit Before Tax Tax Expenses a) Current Tax b) Deferred Tax Profit for the year  Cother Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  Cother Comprehensive Income Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  Cother Comprehensive Income for the year  21.26  Cother Comprehensive Income Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  Cother Comprehensive Income for the year  21.26  Cother Comprehensive Income Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  Cother Comprehensive Income Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  Cother Comprehensive Income Items that will not be classified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income Items that will not be reclassified to Profit or loss  Cother Comprehensive Income I	TOTAL EXPENSES	7,999.72	1,197.49	787.19	9,197.21	3,620.71
Exceptional Items		21.26	(37.58)	(156.79)	(16.32)	(905.82)
Profit Before Tax Tax Expenses a) Current Tax b) Deferred Tax Profit for the year  Other Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  Total Comp			regorder Charles .	-		il same al -
a) Current Tax b) Deferred Tax Profit for the year  21.26  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Other Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Total Comprehensive Income for the year  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) United EPS		21.26	(37.58)	(156.79)	(16.32)	(905.82)
a) Current Tax b) Deferred Tax Profit for the year  21.26  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Other Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Total Comprehensive Income for the year  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) United EPS	Tax Expenses					
Comprehensive Income   Items that will not be reclassified subsequently to Profit or Loss   Loss   Items that will not be classified to profit and loss   Items that will not be reclassified to Profit or loss   Items that will not be reclassified to Profit or loss   Items that will not be reclassified to Profit or loss   Items that will not be reclassified   Items that will not be reclassified to Profit or loss   Items that will not be reclassified   Items that will not be reclassif		-	-	-	-	-
Other Comprehensive Income Items that will not be reclassified subsequently to Profit or Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  23.28  24.26  25.59  25.59  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) Co.02  25.80  26.03)  26.68)  27.001  27.000.000  28.080,000.000  29.080,000.000  20.080,000.	b) Deferred Tax	-		-		
Items that will not be reclassified subsequently to Profit or Loss	Profit for the year	21.26	(37.58)	(156.79)	(16.32)	(595.95)
Items that will not be reclassified subsequently to Profit or Loss						
Loss a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  237.58)  (156.79)  (16.32)  (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) 0.02 0.03) 0.68) 0.01) 0.258)  Total No. of Shares 109,470,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00	Other Comprehensive Income					
a) Items that will not be classified to profit and loss b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) 109,470,000.00 109,47		-	-	-		-
b) Income tax relating to Items that will not be reclassified to Profit or loss  Total Comprehensive Income for the year  21.26  (37.58)  (156.79)  (16.32)  (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) c) 109,470,000.00 10			_		_	-
Total Comprehensive Income for the year 21.26 (37.58) (156.79) (16.32) (595.95)  Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.) 109,470,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00 109	b) Income to verelating to Items that will not be reclassified					
Total Comprehensive Income for the year 21.26 (37.58) (156.79) (16.32) (595.95)  Earnings Per Share a) Basic EPS (Rs.) 0.02 (0.03) (0.68) (0.01) (2.58) b) Diluted EPS (Rs.) 0.02 (0.03) (0.68) (0.01) (2.58)  Total No. of Shares Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity 0.73 0.73 0.54		-	-	-		-
Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.)  Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity  Diagram (0.03) Diagram (0.03) Diagram (0.04) Diagram (0.05) Diagram (0.06)	to Front or ioss					
Earnings Per Share a) Basic EPS (Rs.) b) Diluted EPS (Rs.)  Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity  Diluted EPS (Rs.)  0.02 0.03) 0.068) 0.068) 0.01) 0.258) 0.02 0.03) 0.68) 0.068) 0.01) 0.258) 0.02 0.03) 0.04 0.09,470,000.00 0.09	Total Comprehensive Income for the year	21.26	(37.58)	(156.79)	(16.32)	(595.95)
a) Basic EPS (Rs.) b) Diluted EPS (Rs.)  Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity  No. of Equity  0.02 0.03 0.03 0.068 0.01 0.068 0.01 0.01 0.01 0.01 0.02 0.03 0.08 0.001 0.01 0.01 0.02 0.03 0.04 0.03 0.04 0.05 0.05 0.05 0.05 0.07 0.07 0.08 0.09,470,000.00 0.09,47						All Marines
a) Basic EPS (Rs.) b) Diluted EPS (Rs.)  Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity  No. of Equity  0.02 0.03 0.03 0.068 0.01 0.068 0.01 0.01 0.01 0.01 0.02 0.03 0.08 0.001 0.01 0.01 0.02 0.03 0.04 0.03 0.04 0.05 0.05 0.05 0.05 0.07 0.07 0.08 0.09,470,000.00 0.09,47	Earnings Per Share		47.001	40.40	40.041	42 =
Total No. of Shares Public Share Holding Number of Shares Percentage of Shareholding (% of Total No. of Equity  109,470,000.00 109,470,000.00 109,470,000.00 23,080,000.00 109,470,000.00 23,080,000.00 109,470,000.00 1			, ,			
Public Share Holding Number of Shares         80,355,498.00         80,355,498.00         12,482,749.00         80,355,498.00         12,482,749.0           Percentage of Shareholding (% of Total No. of Equity         0.73         0.73         0.54         0.73         0.54	b) Diluted EPS (Rs.)	0.02	(0.03)	(0.68)	(0.01)	(2.58)
Public Share Holding Number of Shares         80,355,498.00         80,355,498.00         12,482,749.00         80,355,498.00         12,482,749.0           Percentage of Shareholding (% of Total No. of Equity         0.73         0.73         0.54         0.73         0.54	m + IN - (Character	109 470 000 00	109 470 000 00	23.080.000.00	109 470 000 00	23 080 000 0
Number of Shares Percentage of Shareholding (% of Total No. of Equity  80,355,498.00  80,355,498.00  12,482,749.00  80,355,498.00  12,482,749.0  0.73  0.73  0.74		107,470,000.00	107,470,000.00	20,000,000.00	107,170,000,00	25,000,000.0
Percentage of Shareholding (% of Total No. of Equity 0.73 0.74 0.73 0.54		80 355 498 00	80.355.498.00	12,482,749.00	80,355,498 00	12.482.749.0
0.00						
APPROPRIATE TO A STATE OF THE S	Shares)	0.73	0.73	0.54	0.73	0.54

#### Notes:

- 1. The above results are restated as per the applicable Indian Accounting Standard (Ind AS) and are approved by audit committee and taken on record by the Board of Directors at their meeting held on 14th November, 2024.
- 2. The Company had received NIL investor complaints during the quarter ended September, 2024.

3. There were no investor complaints pending at the beginning and at the end of the quarter.

No. of Complaints pending at the beginning of the quarter NIL Add: Complaints received at during the quarter

Less: Complaints solved during the year

NIL No. of Complaints pending at the end of the quarter

4. The Figures of the previous year/period have been regrouped wherever necessary.

5. Segment-Wise Report is Annexed by way of Annexure I.

Place: Mumbai

Date: 14th November, 2024

For Royal India Corporation Ltd.

Nitin K Gujral (Managing Director)

DIN: 08184605

3501, Floor 35, Vertu Tower, Katrak Road, Wadala Market, Wadala, Mumbai - 400031.

© 022-46001922 ⊘ info@ricl.in ⊕ ricl.in

CIN No.: L45400MH1984PLC032274



# 

SEGMENT-WISE REPORT - ANNEXURE I					
				(1	Rs. In Lakhs)
PART – II	For	the Quarter En		Year Ended	
Particulars	3 months ended on 30.09.2024	3 months ended on 30.06.2024	3 months ended on 30.9.2023	6 months ended on 30.09.2024	Previous year ended on 31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue  a) Bullion  b) Diamonds	7,989.21	1,135.35	589.00	9,124.56	1,898.56
c) Jewellery d) Securities (Investment)	-	-	-	-	985.64
e) Others Total	7,989.21	1,135.35	589.00	9,124.56	2,884.20
Less : - Intersegment Revenue	-	-			_
Net Sales/Income from Operation	7,989.21	1,135.35	589.00	9,124.56	2,884.20
Segment Results [Profit/(Loss) before tax and interest from each segment] a) Bullion b) Jewellery c) Diamonds d) Securities (Investment)	316.401	327.27	152.143	643.67	195.95 (5.32)
e) Others	31.77	24.56	41.396	56.33	(169.30)
Total Less: -	348.17	351.83	193.54	700.00	21.34
i) Interest	267.38	336.12	322.299	603.50	490.06
ii) Other un-allocable expenditure net unallocable income	59.53	53.29	28.035	112.82	437.09
Total Profit before Tax	21.26	(37.58)	(156.80)	(16.32)	(905.82)





# ROYALINDIACORPORATION LIMITED

Statement of Assets and	d Liabilities	(Rs. In Lakhs)	
Particulars	Half year ended on 30-09-2024	Previous year ended on 31-03-2024	
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipments	14.833	15.80	
(b) Intangible Assets	-	-	
(c) <u>Financial Assets</u>			
(i) Investments	-	-	
(ii) Loans	1,360.688	939.49	
(iii) Other Financial Assets	14.772	6.31	
(d) Deferred Tax Assets	60.128	2,147.99	
(e) Other non-current assets	-	-	
Total Non-Current Asset	ts 1,450.420	3,109.59	
(2) Current Assets			
(a) Inventories	11,433.091	4,021.11	
(b) <u>Financial Assets</u>			
(i) Investments	-		
(ii) Trade Receivables	7,583.868	7,846.88	
(iii) Cash and cash Equivalents	121.609	111.38	
(iv) Loans & Advances	-		
(v) Other Financial Assets	295.094	75.43	
(c) Other Current Assets	166.840	9.06	
Total Current Asse		12,063.86	
Total Assets	21,050.922	15,173.45	
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	10,947.000	2,308.00	
(b) Share warrant issued	212.500	44 404 00	
(c) Other Equity	(4,508.14)	(4,491.82)	
Total Equi	ty 6,651.362	(2,183.82)	
(2) Non-Current Liabilities			
(a) Financial Liabilities	10,004,44		
(i) Borrowings	10,304.41	13,229.04	
(b) Provisions			
(c) Deferred Tax Liabilities(net)	-		
Non-current Liabilitie	es 10,304.41	13,229.04	
(3) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-		
(ii) Trade Payables	3,101.830	3,135.0	
(iii) Other Financial Liabilities	993.317	993.1	
(b) Other Current Liabilities	-		
(c) Provisions	-		
Current Liabiliti	es 4,095.147	4,128.2	
Total Liabilities (2+3)	14,399.559	17,357,2	
Total Equity & Liabilities (1+2+3)	21,050.922	15,173.4	

3501, Floor 35, Vertu Tower, Katrak Road, Wadala Market, Wadala, Mumbai - 40003

© 022-46001922 🕥 info@ricl.in 🌐 ricl.in

CIN No.: L45400MH1984PLC032274

Nipy

MUMBAI



# ROYAL NO BACORPORATION LIMITED

	UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FO	OK THE HALF TEAK E	TO LO SOTTI OLI TENI	LIG EUL
				(Rs. In Lakhs)
	Particulars	Half Year ended		Year ended
_	Tarriculars	30-09-2024	30-09-2023	31-03-2024
A.	Cash Flow from Operating Activities			
	Net profit before Tax as per Profit & Loss Account Adjusted for:	(16.320)	(190.352)	(905.81)
	Depreciation	0.963	1.050	2.03
	Other non cash items Reversal of Provisions	2,087.86	1,815.987	-
	Operating Profit before Working Capital Changes Adjusted for:	2,072.501	1,626.68	(903.78)
	(Increase)/ Decrease in Inventories (Increase)/ Decrease in Current Investments	(7,411.977)	925.170	35.03
	(Increase)/ Decrease in Trade receivables	263.017	(1,251.265)	598.56
	(Increase)/ Decrease in Short Term Loans & Advances	-	-	
	(Increase)/ Decrease in Other Current Assets	(377.448)	4.867	32.75
	Increase/ (Decrease) in Provision	-	0.780	
	Increase/ (Decrease) in Trade Payables Increase/ (Decrease) in Short Term Borrowings	(33.233)	(0.000)	31.16
	Increase/ (Decrease) in Other Current Liabilities	0.145	(1.394)	9.44
		(7,559.496)	(321.84)	706.95
	Taxes Paid	-	-	1.83
	Other inflows (outflows) of cash	-	-	
	Cash Flow from Operating Activities (A)	3,364.505	1,304.84	(198.63
3.	Cash Flow from Investing Activities			
	Long term loan & Advances	(429.656)	(91.413)	699.51
	Sale/(Purchase) of F.A.	-	(0.609)	(0.61
	Interest Received/Receivable	-	-	
	Net Cash used in Investing Activities (B)	(429.656)	(92.02)	(698.90
C.	Cash Flow from Financing Activities Repayment/Receipt of long term loans & advances Proceeds From Share Issue Proceeds From Issue of Warrants Long term Borrowings	(2,924.622) 8,639.000 212.500	(1,213.828)	(500.03
	Net Cash used in Financing Activities (C)	5926.878	(1,213.83)	(500.03
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	10.226	(1.01)	0.2
	Opening Balance of Cash and Cash Equivalents	111.382	111.14	111.1
	Closing Balance of Cash and Cash Equivalents	121.609	110.13	111.3

3501, Floor 35, Vertu Tower, Katrak Road, Wadala Market, Wadala, Mumbai - 40003

© 022-46001922 🕥 info@ricl.in 🌐 ricl.in

CIN No.: L45400MH1984PLC032274

Dipoy &

MUMBA



## ROYAL DIA CORPORATION LIMITED

### Reconciliation of Net Profit as per IND AS and IGAAP

(Rs. in Lakhs)

S.	Particulars	Quarter I	Year Ended	
No.		30-09-2024	30-06-2024	31-March-2024
1	Net Profit/(loss) after tax for the period as per IGAAP	530.98	273.98	112.74
2	Impact of IND AS on comprehensive Income	(509.72)	311.56	937.12
3	Impact of IND AS on other comprehensive Income	-	-	-
	Total comprehensive income for the period as per IND AS	21.26	(37.58)	(595.95)

Place: Mumbai

Date: 14th November, 2024

For and on behalf of Board

(Director)