

RKD AGRI & RETAIL LIMITED

**(Formerly known as Himalchuli Food
Products Limited)**

**Reg Off : 52 Rayfreda Building, Junction Of Mahakali Caves Road
& Holy Family Church, Chakala, Andheri East, Mumbai - 400093
Phone: +91-9137650167
Email :himalchulifoodproducts@gmail.com
Website: www.hfpltd.in
CIN: L15400MH1986PLC316001**

Date: 10th November, 2023

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai - 400 001

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 511169

Dear Sir / Madam,

The Board of Directors of the Company in its Meeting held on 10th November, 2023, has considered and approved the Un-Audited financial results for the quarter ended 30th September 2023. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

The meeting commenced at 03:00 P.M. and concluded at 08:35 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For RKD Agri and Retail Limited

**Nilesh Savla
Director
DIN: 05354691**

RKD AGRI & RETAIL LIMITED
CIN: L15400MH1986PLC316001

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2023

Particulars	(Rs. In Lacs/amount)						
	Quarter Ended			Half Year Ended			
	3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figure for current period 30/09/2023	Year to date figure for the previous year ended 30/09/2022	Year ended 31/03/2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I Revenue From Operations	57.43	54.32	33.99	111.75	70.22	166.32	
Other Income							
II	7.73	-	-	7.73	0.03	0.10	
III Total Income (I+II)	65.16	54.32	33.99	119.48	70.25	166.42	
IV Expenses							
Cost of Materials Consumed	-	-	-	-	-	-	
Purchases of Stock-in-Trade	66.40	58.57	38.52	124.97	88.07	180.79	
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-18.75	-24.10	20.35	-42.85	48.35	-66.35	
Employee benefits expense	5.30	5.20	7.29	10.50	11.37	17.57	
Finance Costs	1.18	0.33	0.73	1.51	1.37	3.05	
Depreciation and amortisation expenses							
	-	-	-	-	-	3.76	
Other Expenses	7.11	13.26	5.98	20.37	11.84	23.15	
Total Expenses (IV)	61.24	53.26	32.17	114.50	64.30	161.97	
V Profit/(loss) before exceptional items and tax (I-IV)	3.92	1.06	1.82	4.98	5.95	4.45	
VI Exceptional Items							
Profit/ (loss) before exceptions items and tax(V-VI)	3.92	1.06	1.82	4.98	5.95	4.45	
VIII Tax Expense:							
(1) Current Tax	-	-	-	-	-	-	
(2) Deferred Tax	-	-	-	-	-	-	
Profit/(Loss) for the period from continuing operations (VII-VIII)	3.92	1.06	1.82	4.98	5.95	4.45	
IX Profit/(Loss) from discontinued operations							
X Tax expenses of discontinued operations	-	-	-	-	-	-	
Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	
XIII Profit/(Loss) for the period (IX+XII)	3.92	1.06	1.82	4.98	5.95	4.45	
XIV Other Comprehensive Income							
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	3.92	1.06	1.82	4.98	5.95	4.45	
XVI Earnings per equity (for Continuing operation):							
(1) Basic	0.08	0.02	0.04	0.10	0.12	0.09	
(2) Diluted	-	-	-	-	-	-	
XVII Earnings per equity (for discounted operation)							
(1) Basic	0.08	0.02	0.04	0.10	0.12	0.09	
(2) Diluted	-	-	-	-	-	-	
XVIII Earning per equity share (for discontinued & continuing operation)							
(1) Basic	0.08	0.02	0.04	0.10	0.12	0.09	
(2) Diluted	-	-	-	-	-	-	

Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 10th November, 2023 and also Limited Review were carried out by the Statutory Auditors.
- 2) Previous period figures have been regrouped/rearranged wherever considered necessary.

3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time

For RKD Agri and Retail Limited

Date : - 10th November, 2023
Place : - Mumbai

Nilesh Savla
Director
DIN: 05354691

RKD AGRI & RETAIL LIMITED
CIN: L15400MH1986PLC316001

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2023)	(31/03/2023)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	59.89	59.17
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	0.33	0.33
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
Current assets		
(a) Inventories	215.1	171.85
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	117.53	108.35
(iii) Cash and cash equivalents	18.54	55.81
(iv) Bank balances other than(iii) above	-	-
(v) Loans	33.64	33.64
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	0.37	0.37
(d) Other current assets	4.16	1.37
Total Assets	449.56	430.89
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	48.00	48.00
(b) Other Equity	156.69	21.59
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	237.62	362.71
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	35.93	20.78
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	-	-
(c) Provisions	6.54	5.98
(d) Current Tax Liabilities (Net)	-35.22	28.17
Total Equity and Liabilities	449.56	430.89

For RKD Agri and Retail Limited

Date : - 10th November, 2023
Place : - Mumbai

Nilesh Savla
Director
DIN: 05354691

Cash Flow for the six months ended 30/09/2023

RKD AGRI & RETAIL LIMITED

CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2023

(Rs. In Lacs/amount)

-	As at 31.03.2023	As at 31.03.2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before Taxation	4.98	4.45
Add: Income Tax	0.00	0.00
Add: Asset Written Off	0.00	0.00
Less : Profit/loss on sale of assets (other income)	0.00	0.00
Operating profit before working capital changes	4.98	4.45
Increase /(Decrease) in Current Liabilites	8.66	-27.67
(Increase) / Decrease in Sundry Debtors	-9.18	41.5
(Increase) / Decrease in Loans & Advances (Operating Assets)	0.00	0.00
(Increase) / Decrease in Fixed Assets	-0.72	-49.35
(Increase)/ Decrease in Other Assets	-2.79	-3.1
(Increase)/ Decrease in Inventory	-43.25	-66.35
Less : Income Tax paid		
Cash generated from operations (A)	-42.30	-100.52
CASH FLOWS FROM INVESTING ACTIVITIES		
Net cash from investing activities (B)	0	0
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	130.12	134.90
Increase / (Decrease) in unsecured loans	- 125.09	12.44
Net cash from financing activities (C)	5.03	147.34
Net Increase in Cash & Cash Equivalents (A+B+C)	-37.270	46.820
Opening Balance - Cash & Cash Equivalents	55.81	8.99
Closing Balance - Cash & Cash Equivalents	18.54	55.81

For RKD Agri and Retail Limited

Date : - 10th November, 2023

Place : - Mumbai

Nilesh Savla

Director

DIN: 05354691

ANNEXURE IV

Format for Reporting of Segment wise Revenue, Results and Capital Employed along with quarterly results

(Rs. In Lakhs)

Particulars	3 months ended (30/09/2023)	Previous 3 months ended (30/06/2023)	Corresponding 3 months ended in the previous year (30/09/2022)	Year to date figure for current period (30/09/2023)	Year to date figure for the previous year ended (30/09/2022)	Previous year ended (31/03/2023)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Agriculture	5.01	5.05	3.55	10.06	4.81	24.55
(b) Segment - Retail	52.41	49.28	30.45	101.69	65.42	141.77
(c) Unallocated	7.74	-				0.09
Total	65.16	54.33	34.00	111.75	70.23	166.41
Less: Inter Segment Revenue						
Net Sales/Income from operations	65.16	54.33	34.00	111.75	70.23	166.41
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#						
(a) Segment - Agriculture	0.82	1.53	0.21	2.35	0.62	8.01
(b) Segment - Retail	3.1	0.47	1.61	2.63	5.33	3.56
(c) Unallocated						
Total	3.92	1.06	1.82	4.98	5.95	4.45
Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						
iii) Un-allocable income						
Total Profit Before Tax	3.92	1.06	1.82	4.98	5.95	4.45
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Agriculture						
(b) Segment - Retail						
(c) Unallocated						
Total						

Profit / loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining the segments having operations which are primarily of financial nature.

For RKD Agri and Retail Limited

Date : - 10th November, 2023
Place : - MumbaiNilesh Savla
Director
DIN: 05354691



Review Report to
RKD Agri & Retail Limited
52 Rayfreda Building, Junction of Mahakali Caves,
Holy Family Church, Chakala MIDC, Mumbai - 400093
Maharashtra, India

We have reviewed the accompanying statement of unaudited financial results of **RKD Agri & Retail Limited** for the period ended 30th September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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 M N T AND ASSOCIATES LLP
Chartered Accountants
FRN: W100115

Nishit



CA Nishit Pravin Tanna
Partner, M No.153147
Date: 10th November 2023
Place: Thane
UDIN : 23153147BGYGNS3019