

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

14-11-2024

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

**Sub.-: Outcome of Board Meeting held on 14-11-2024 at 03.00 PM at the Registered
Office of the Company and Concluded at 03.30 PM.**

Ref.-: Scrip Code – 511169

Dear Sir,

With reference to the captioned subject and with reference to Reg. 29 read with Reg. 30 of SEBI (LODR) Reg. 2015, we wish to inform that Meeting of Board of Directors of the Company is held on 14-11-2024 at 03.00 PM and concluded at 03.30 PM at the registered office of the Company to transact following businesses:

1. Unaudited Financial Results for Quarter Ended 30-09-2024 along with Limited Review Report for Quarter Ended 30.09.2024.

State time: 03.00 PM

End time: 03.30 PM

Kindly take this intimation in your records.

Thanking you,
Yours Faithfully

FOR RKD AGRI AND RETAIL LIMITED

**NILESH SAVLA
MANAGING DIRECTOR
DIN: 05354691**

RKD AGRI & RETAIL LIMITED						
CIN: L15400MH1986PLC316001						
Registered Office: 52 Rayfreda Building, Junction Of Mahakali Caves, Holy Family Church, Chakala MIDC, Mumbai - 400093, Maharashtra, India.						
Statement of Standalone Unaudited Results for the Quarter ended 30/09/2024						
						(Rs. In Lacs/amount)
Particulars	Quarter Ended			Half Year Ended		Year Date
	3 months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Year to date figure for current period 30/09/2024	Year to date figure for the previous year ended 30/09/2023	Year ended 31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations	49.13	44.50	57.43	93.63	111.75	213.27
Other Income						
II	0.03	0.10	7.73	0.13	7.73	8.26
III Total Income (I+II)	49.16	44.60	65.16	93.75	119.48	221.53
IV Expenses						
Cost of Materials Consumed	0	-	0	0	-	-
Purchases of Stock-in-Trade	36.86	37.76	66.4	74.62	124.97	188.13
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.66	-6.51	-18.75	-5.85	-42.85	-41.60
Employee benefits expense	2.89	3.19	5.3	6.08	10.50	17.40
Finance Costs	0.14	0.02	1.18	0.16	1.51	3.02
Depreciation and amortisation expenses						
	-	-	-	-	-	13.05
Other Expenses	9.21	9.77	7.11	18.98	20.37	35.74
Total Expenses (IV)	49.76	44.23	61.24	93.99	114.50	215.74
V Profit/(loss) before exceptional items and tax (I-IV)	-0.60	0.36	3.92	-0.24	4.98	5.79
VI Exceptional Items						
Profit/(Loss) before exceptions items and tax(V-VI)	-0.60	0.36	3.92	-0.24	4.98	5.79
VIII Tax Expense:						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	-
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	-0.60	0.36	3.92	-0.24	4.98	5.79
X Profit/(Loss) from discontinued operations						
XI Tax expenses of discontinued operations	-	-	-	-	-	-
Profit/(Loss) from discontinued operations (after tax) (X-XI)						
XIII Profit/(Loss) for the period (IX+XII)	-0.60	0.36	3.92	-0.24	4.98	5.79
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 re classifies to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	-0.60	0.36	3.92	-0.24	4.98	5.79
XVI Earnings per equity (for Continuing operation):						
(1) Basic	-0.00	0.00	0.08	-0.00	0.10	0.01
(2) Diluted	-	-	-	-	-	-
XVII Earnings per equity (for discounted operation)						
(1) Basic	-0.00	0.00	0.08	-0.00	0.10	0.01
(2) Diluted	-	-	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)						
(1) Basic	-0.00	0.00	0.08	-0.00	0.10	0.01
(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 14-11-2024 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 : - 14-11-2024
Place : - MUMBAI

NILESH SAVLA
MANAGING DIRECTOR
DIN: 05354691

RKD AGRI & RETAIL LIMITED
CIN: L15400MH1986PLC316001

Registered Office: 52 Rayfreda Building, Junction Of Mahakali Caves, Holy Family Church,
Chakala MIDC, Mumbai - 400093, Maharashtra, India.

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2023)	(31/03/2024)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	51.87	47.99
(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	219.30	213.45
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	152.33	137.59
(iii) Cash and cash equivalents	42.43	25.95
(iv) Bank balances other than(iii) above	-	-
(v) Loans	33.64	33.64
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-0.83	-0.83
(d) Other current assets	3.45	3.45
Total Assets	502.53	461.57
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	584.50	456.25
(b) Other Equity	-108.19	-75.89
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	38.72	84.03
(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	12.03	21.35
(iii) Other financial liabilities (other than those specified in item (c))		-
(b) Other current liabilities		-
(c) Provisions	5.74	5.98
(d) Current Tax Liabilities (Net)	(30.27)	-30.15
Total Equity and Liabilities	502.53	461.57

FOR RKD AGRI AND RETAIL LIMITED

Date : - 14-11-2024
Place :- MUMBAI

NILESH SAVLA
MANAGING DIRECTOR
DIN: 05354691

RKD AGRI & RETAIL LIMITED
CIN: L15400MH1986PLC316001

**Registered Office: 52 Rayfreda Building, Junction Of Mahakali Caves, Holy Family Church,
Chakala MIDC, Mumbai - 400093, Maharashtra, India.**

CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2024

(Rs. In Lacs/amount)

		As at 30.09.2024	As at 31.03.2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Profit before Taxation		(0.24)	5.79
Add: Income Tax		-	-
Add: Asset Written Off			
Less : Profit/loss on sale of assets (other income)			
Operating profit before working capital changes		(0.24)	5.79
Increase /(Decrease) in Current Liabilites		(9.69)	(1.40)
(Increase) / Decrease in Sundry Debtors		(14.74)	(29.23)
(Increase) / Decrease in Loans & Advances (Operating Assets)		-	-
(Increase) / Decrease in Fixed Assets		(3.88)	11.18
(Increase)/ Decrease in Other Assets		-	(0.89)
(Increase)/ Decrease in Inventory		(5.85)	(41.60)
Less : Income Tax paid			
Cash generated from operations	(A)	(34.41)	(56.16)
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
Net cash from investing activities	(B)		
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase / (Decrease) in Share Capital		96.19	304.99
Increase / (Decrease) in unsecured loans		(45.31)	(278.68)
Net cash from financing activities	(C)	50.88	26.31
Net Increase in Cash & Cash Equivalents	(A+B+C)	16.48	(29.85)
Opening Balance - Cash & Cash Equivalents		25.95	55.81
Closing Balance - Cash & Cash Equivalents		42.43	25.95

FOR RKD AGRI AND RETAIL LIMITED

NILESH SAVLA
MANAGING DIRECTOR
DIN: 05354691
DATE: 14-11-2024
PLACE: MUMBAI

ANNEXURE IV

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

(Rs. In Lacs)

Particulars	3 months ended (30/09/2024)	Previous 3 months ended (30/06/2024)	Corresponding 3 months ended in the previous year (30/09/2023)	Year to date figure for current period (30/09/2024)	Year to date figure for the previous year ended (30/09/2023)	Previous year ended (31/03/2024)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Agriculture	6.89	9.41	5.01	16.30	10.06	23.84
(b) Segment - Retail	42.24	35.08	52.41	77.32	101.69	189.44
(e) Unallocated	0.03	0.10	7.74	0.13		8.26
Total	49.16	44.59	65.16	93.75	111.75	221.54
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	49.16	44.59	65.16	93.75	111.75	221.54
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#						
(a) Segment - Agriculture	1.40	5.40	0.82	6.80	2.35	6.69
(b) Segment - Retail	-2.00	(5.03)	3.1	(7.03)	2.63	-0.9
(e) Unallocated						-
Total	(0.60)	0.37	3.92	(0.23)	4.98	5.79
Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						
iii) Un-allocable income						
Total Profit Before Tax	(0.60)	0.37	3.92	(0.23)	4.98	5.79
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Agriculture						
(b) Segment - Retail						
(e) 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.

DATE: 14-11-2024

FOR RKD AGRI AND RETAIL LIMITED

PLACE: MUMBAI

NILESH SAVLA
MANAGING DIRECTOR
DIN: 05354691



M N T AND ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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, 2024. 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



CA Nishit Pravin Tanna
Partner, M No.153147
Date: 14th November, 2024
Place: Thane
UDIN : 24153147BKEUAT5704