

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: 09th August, 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 09th August, 2023, has considered and approved the Un-Audited financial results for the quarter ended 30th June 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 06:30 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

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 30/06/2023

	Particulars	Quarter Ended			(Rs. In Lacs/amount)
		3 months ended 30/06/2023	Preceding 3 months ended 31/03/2023	Corresponding 3 months ended in the previous year 30/06/2022	Year ended 31/03/2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operations	54.32	47.67	36.23	166.32
II	Other Income				
		0.00	0.00	0.02	0.10
III	Total Income (I+II)	54.32	47.67	36.25	166.42
IV	Expenses				
	Cost of Materials Consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	58.57	43.21	49.54	180.79
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-24.10	-8.60	(28.00)	-66.35
	Employee benefits expense	5.20	2.85	4.07	17.57
	Finance Costs	0.33	0.88	0.63	3.05
	Depreciation and amortisation expenses	0.00	3.76	0.00	3.76
	Other Expenses	13.26	5.54	5.88	23.15
	Total Expenses (IV)	53.26	47.64	32.12	161.97
V	Profit/(loss) before exceptional items and tax (I-IV)	1.06	0.03	4.13	4.45
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit/ (loss) before exceptions items and tax(V-VI)	1.06	0.03	4.13	4.45
VIII	Tax Expense:				
	(1) Current Tax	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	1.06	0.03	4.13	4.45
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	1.06	0.03	4.13	4.45
XIV	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re classified to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	1.06	0.03	4.13	4.45
XVI	Earnings per equity (for Continuing operation):				
	(1) Basic	0.02	0.00	0.09	0.09
	(2) Diluted	0.02	0.00	0.09	0.09
XVII	Earnings per equity (for discontinued operation)				
	(1) Basic	0.02	0.00	0.09	0.09
	(2) Diluted	0.02	0.00	0.09	0.09
XVIII	Earning per equity share (for discontinued & continuing operation)				
	(1) Basic	0.02	0.00	0.09	0.09
	(2) Diluted	0.02	0.00	0.09	0.09

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on August 09, 2023 and also the Limited review was carried out by the Statutory Auditors.
- Previous year figure have been regrouped wherever necessary.
- 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

Nilesh Savla
Director

Date : - August 09, 2023

Place : - Mumbai

DIN: 05354691

ANNEXURE IV

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

(Rs. In Lacs)

Particulars	3 months ended (30/06/2023)	Previous 3 months ended (31/03/2023)	Corresponding 3 months ended in the previous year (30/06/2022)	Previous year ended (31/03/2023)
	Un-audited	Audited	Un-audited	Audited
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)				
(a) Segment - Agriculture	5.05	7.24	1.26	24.55
(b) Segment - Retail	49.28	40.43	34.97	141.77
(e) Unallocated	-	-	0.02	0.09
Total	54.33	47.67	36.25	166.41
Less: Inter Segment Revenue				
Net Sales/Income from operations	54.33	47.67	36.25	166.41
2. Segment Results (Profit (+)/ (Less (-) before tax and interest from Each segment)#				
(a) Segment - Agriculture	1.53	5.38	(0.83)	8.01
(b) Segment - Retail	(0.47)	(5.36)	4.96	(3.56)
(e) Unallocated				
Total	1.06	0.02	4.13	4.45
Less: i)Interest**				
ii) Other Un-allocable Expenditure net off				
iii) Un-allocable income				
Total Profit Before Tax	1.06	0.02	4.13	4.45
3. Captial 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.



M N T AND ASSOCIATES LLP

CHARTERED ACCOUNTANTS

UDIN : 23153147BGYGJH3923

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 June, 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: 09th August 2023
Place: Thane

