



Date: 13.11.2023

To,
Department of Corporate Service
The Bombay Stock Exchange
BSE Limited
25 P.J Towers, Dalal Street
Dalal Street
Mumbai – 400001

To,
Secretary
The Calcutta Stock Exchange
CSE Limited
7, Lyons Range,
Kolkata 700001

Ref: Scrip Code: 539090
Scrip Code in CSE: 28089

Sub: Unaudited Financial Results for the second quarter and half year ended 30.09.2023

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we enclose herewith the Unaudited Financial Results and Limited Review Report for the second quarter and half year ended 30.09.2023. The figures were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13.11.2023

Thanking you,
Yours faithfully,
For M/s Rajputana Investment & Finance Limited

Villadath Vinitha
Company Secretary and Compliance Officer
(Membership No: A59401)

Rajputana Investment & Finance Limited

Reg. Address: Building No: 1/110, BRD Complex, NH Bypass, Konikkara, Thrissur, Thrissur Kerala, 680306, India

Corporate Office Address: Building No: 1/110, BRD Complex, NH Bypass, Konikkara, Thrissur, Thrissur Kerala, 680306, India

CIN: L50100KL1941PLC078267|**Email Id:** rajputanainvestment@gmail.com

Website: www.rajputanainvestment.com| **Ph No:** 91+ 7593818458

Ayyar & Cherian

Chartered Accountants
No. 101, Santhi Arcade
K C Joseph Road,
Panampilly Nagar,
Ernakulam, Kerala - 682 036



Phone : +91 484 4022118
Mobile: +91 8281715317
Email: dijo.mathew@ayyarcherian.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of M/s RAJPUTANA INVESTMENT & FINANCE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **RAJPUTANA INVESTMENT & FINANCE LIMITED** ("the Company"), for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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 Ayyar & Cherian

Chartered Accountants
Firm Registration No. 000284S

Dijo Philip Mathew

Partner

Membership No. 224930

UDIN: 23224930BGT OCD8431

Date: 13-11-2023

Place: Ernakulam



RAJPUTANA INVESTMENT & FINANCE LIMITED

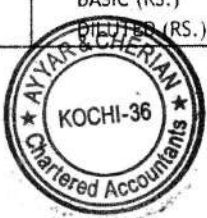
Regd. Off.: Building No: 1/110, BRD Complex, NH Bypass, Konikkara, Thrissur Kerala, 680306, India

CIN: L50100KL1941PLC078267

Email Id: rajputanainvestment@gmail.com, Website: www.rajputanainvestment.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

S. No	Particulars	(Rs. In Lakhs, except per equity share data)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	REVENUE FROM OPERATIONS						
	A) INCOME FROM OPERATIONS	83.38	56.59	30.91	139.97	44.86	83.99
	TOTAL REVENUE FROM OPERATIONS (A)	83.38	56.59	30.91	139.97	44.86	83.99
B	OTHER INCOME	7.61	7.48	0.09	15.09	0.09	30.18
	TOTAL INCOME (A+B)	90.99	64.07	31.00	155.06	44.95	114.17
C	EXPENSES						
	(A) PURCHASES OF STOCK-IN-TRADE	50.58	60.43	-	111.01	-	84.17
	(B) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	(8.28)	(42.93)	-	(51.21)	-	(84.17)
	(C) EMPLOYEES BENEFIT EXPENSES	10.86	10.86	13.06	21.72	23.41	49.48
	(D) DEPRECIATION & AMORTIZATION EXPENSES	0.07	0.07	0.17	0.14	0.27	0.64
	(E) LISTING FEES / DEPOSITORY FEES	2.28	1.00	0.31	3.28	4.12	4.19
	(F) OTHER EXPENSES	10.73	10.49	17.78	21.22	26.31	50.90
	TOTAL EXPENSES (C)	66.24	39.92	31.32	106.16	54.11	105.21
D	PROFIT/(LOSS) BEFORE TAX (A+B-C)	24.75	24.15	(0.32)	48.90	(9.16)	8.96
E	EXCEPTIONAL ITEMS	-	-	-	-	-	-
F	TAX EXPENSE:						
	(I) CURRENT TAX	6.43	6.28	-	12.71	-	2.56
	(II) DEFERRED TAX	(0.01)	(0.01)	(0.02)	(0.02)	(0.03)	(0.07)
G	PROFIT/(LOSS) FOR THE PERIOD (D-E-F)	18.33	17.88	(0.30)	36.21	(9.13)	6.48
H	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	-	-	-	-	-	-
	SUBTOTAL (A)	-	-	-	-	-	-
	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	-	-	-	-	-	-
	SUBTOTAL (B)	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME (A + B) (H)	-	-	-	-	-	-
I	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (H+G)	18.33	17.88	(0.30)	36.21	(9.13)	6.48
J	PAID-UP EQUITY SHARE CAPITAL (FACE VALUE OF RS. 10/- PER SHARE)	308.00	308.00	308.00	308.00	308.00	308.00
K	EARNINGS PER EQUITY SHARE (NOT ANNUALISED)						
	BASIC (RS.)	0.60	0.58	(0.01)	1.18	(0.03)	0.21
	DILUTED (RS.)	0.60	0.58	(0.01)	1.18	(0.03)	0.21



RAJPUTANA INVESTMENT & FINANCE LIMITED

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2.In compliance with the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of unaudited financial results for the quarter and Half year ended September 30, 2023 has been carried out by the statutory auditors, M/s Ayyar & Cherian Chartered Accountants and they have issued an unqualified review conclusion thereon.

3.The said financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards notified under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India.

4.The above Standalone financial results for the quarter and half year ended September 30, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2023.

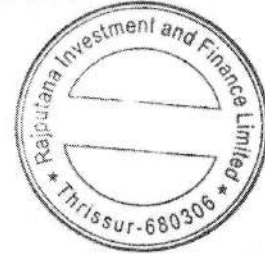
5.The Statutory Auditors have expressed an unqualified review conclusion on the financial results for the quarter and half year ended September 30, 2023. These Standalone financial results have been extracted from the unaudited financial statements.

6.Previous period figures have been regrouped/reclassified, wherever necessary, to confirm with the current period presentation.



By Order of the Board of Directors
For RAJPUTANA INVESTMENT & FINANCE LTD.

JIJIN C SURENDRAN
Managing Director
DIN: 03305487



Place : Thrissur
Date : 13-11-2023



RAJPUTANA INVESTMENT & FINANCE LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS ON 30 th September 2023

(Rupees in Lakhs, except otherwise stated)

SL. NO.	PARTICULARS	As at 30th September, 2023	As at 31st March, 2023
I.	<u>ASSETS</u>		
1	NON-CURRENT ASSETS		
a)	PROPERTY, PLANT & EQUIPMENT	0.48	0.62
b)	FINANCIAL ASSETS		
i)	INVESTMENTS	200.00	200.00
ii)	TRADE RECEIVABLES		
c)	DEFERRED TAX ASSETS	0.11	0.09
d)	OTHER NON-CURRENT ASSETS		
2	CURRENT ASSETS		
a)	INVENTORIES	135.38	84.17
b)	FINANCIAL ASSETS		
i)	INVESTMENTS	-	-
i)	TRADE RECEIVABLES	17.76	3.45
ii)	LOAN	-	-
iii)	CASH AND CASH EQUIVALENTS	4.39	25.20
iv)	OTHERS	7.74	2.65
c)	CURRENT TAX ASSETS (NET)	-	4.59
d)	OTHER CURRENT ASSETS	1.63	1.15
	TOTAL	367.48	321.92
II.	<u>EQUITY AND LIABILITIES</u>		
1	SHAREHOLDERS FUNDS		
a)	EQUITY SHARE CAPITAL	308.00	308.00
b)	OTHER EQUITY	46.06	9.85
	TOTAL (1)	354.06	317.85
	DEFERRED TAX LIABILITIES	-	-
2	CURRENT LIABILITIES		
a)	FINANCIAL LIABILITIES		
i)	TRADE PAYABLES	1.22	1.09
b)	OTHER CURRENT LIABILITIES	-	-
c)	SHORT TERM PROVISIONS	0.45	1.30
d)	CURRENT TAX LIABILITY	8.12	
e)	OTHER NON FINANCIAL LIABILITIES	3.62	1.67
	TOTAL (2)	13.41	4.07
	TOTAL (1+2)	367.48	321.92



RAJPUTANA INVESTMENT & FINANCE LIMITED
CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rupees in Lakhs, except otherwise stated)

SL. NO.	PARTICULARS	As at 30th Sept, 2023 (Unaudited)	As at 30th Sept, 2022 (Unaudited)
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
	PROFIT BEFORE TAX	48.90	(9.16)
	<u>ADJUSTMENTS FOR:</u>		
	DEPRECIATION	0.14	0.27
	OPERATING CAPITAL BEFORE WORKING CAPITAL CHARGES	49.04	(8.89)
	<u>CHANGE IN WORKING CAPITAL</u>		
	RECEIVABLES (INCREASE)/DECREASE	(14.30)	-
	TRADE PAYABLES INCREASE/(DECREASE)	0.13	0.25
	SHORT TERM PROVISIONS - INCREASE/(DECREASE)	(0.85)	(0.44)
	OTHER CURRENT LIABILITIES - INCREASE/(DECREASE)	-	(1.83)
	OTHER FINANCIAL ASSETS -INCREASE/(DECREASE)	(5.09)	-
	OTHER FINANCIAL LIABILITIES -INCREASE/(DECREASE)	1.95	-
	OTHER NON FINANCIAL ASSETS- (INCREASE)/DECREASE	-	(15.92)
	OTHER CURRENT ASSETS - (INCREASE)/DECREASE	(0.48)	-
	OTHER NON FINANCIAL LIABILITIES- INCREASE/(DECREASE)	-	2.02
	LOANS INCREASE/(DECREASE)	-	66.50
	INVENTORY	(51.21)	-
	CASH FLOW FROM OPERATING ACTIVITIES BEFORE INCOME TAX	(69.85)	50.57
	INCOME TAX PAID / ADJUSTMENTS	-	(0.79)
	NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES (A)	(20.81)	40.90
(B)	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
	PROCEEDS FROM SALE/(PURCHASE)OF FIXED ASSETS	-	(1.51)
	NET CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES (B)	-	(1.51)
(C)	<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>		
	NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES (C)	-	-
	NET CASH FLOW AFTER ADJUSTING (A+B+C)	(20.81)	39.39
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	25.20	40.93
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	4.39	80.31
	COMPONENTS OF CASH AND CASH EQUIVALENTS		
	BALANCES WITH BANKS IN CURRENT ACCOUNT	4.08	79.97
	CASH IN HAND	0.31	0.35
	TOTAL CASH AND CASH EQUIVALENTS	4.39	80.31

