



Date: 09.11.2024

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 Result with Limited Review Report for the quarter ended 30.09.2024**

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 quarter ended 30.09.2024. The figures were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 09.11.2024.

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, 2024 ("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: 24224930BKADBM7564

Date: 09-11-2024

Place: Ernakulam





RAJPUTANA INVESTMENT & FINANCE LIMITED

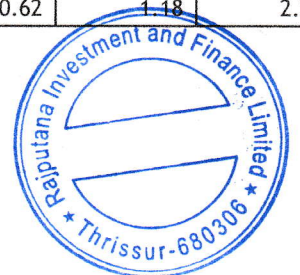
Regd. Off.: Building No: 1/110, BRD Complex, NH Bypass, Konikkara, Thrissur Kerala, 680306, India

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 2024

S. No	Particulars	(Rs. In Lakhs, except per equity share data)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
A	REVENUE FROM OPERATIONS						
	A) INCOME FROM OPERATIONS	51.44	34.93	83.38	86.37	139.97	286.29
	TOTAL REVENUE FROM OPERATIONS (A)	51.44	34.93	83.38	86.37	139.97	286.29
B	OTHER INCOME	7.78	7.56	7.61	15.34	15.09	30.83
	TOTAL INCOME (A+B)	59.21	42.50	90.99	101.71	155.06	317.12
C	EXPENSES						
	(A) PURCHASES OF STOCK-IN-TRADE	0.84	65.60	50.58	66.44	111.01	222.01
	(B) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	25.60	(65.60)	(8.28)	(40.00)	(51.21)	(69.37)
	(C) EMPLOYEES BENEFIT EXPENSES	13.65	13.33	10.86	26.98	21.72	44.98
	(D) DEPRECIATION & AMORTIZATION EXPENSES	0.04	0.03	0.07	0.07	0.14	0.28
	(E) LISTING FEES / DEPOSITORY FEES	1.31	1.52	2.28	2.83	3.28	4.92
	(F) OTHER EXPENSES	11.29	8.18	10.73	19.47	21.22	44.47
	TOTAL EXPENSES (C)	52.73	23.06	66.24	75.79	106.16	247.29
D	PROFIT/(LOSS) BEFORE TAX (A+B-C)	6.48	19.44	24.75	25.92	48.90	69.84
E	EXCEPTIONAL ITEMS	-	-	-	-	-	-
F	TAX EXPENSE:						
	(I) CURRENT TAX	1.69	5.05	6.43	6.74	12.71	18.18
	(II) DEFERRED TAX	(0.00)	0.00	(0.01)	(0.00)	(0.02)	(0.06)
G	PROFIT/(LOSS) FOR THE PERIOD (D-E-F)	4.79	14.38	18.33	19.18	36.21	51.71
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)	4.79	14.38	18.33	19.18	36.21	51.71
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.)	0.16	0.47	0.60	0.62	1.18	2.27
	DILUTED (RS.)	0.16	0.47	0.60	0.62	1.18	2.27



**RAJPUTANA INVESTMENT & FINANCE LIMITED**

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

**Notes:**

- 1 These unaudited standalone 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.
- 2 The above Standalone financial results for the quarter ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 9 2024.
- 3 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, 2024 has been carried out by the statutory auditors, M/s Ayyar & Cherian Chartered Accountants and they have issued an unqualified review conclusion thereon.
- 4 The company operates mainly in the business of Sales, Sourcing and Exchange of finest pre owned luxury cars across the nation. Accordingly, there are no separate reportable segments as per IND AS 108 - Operating Segments.
- 5 Information as required by Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended, is attached as Annexure 1.
- 6 Previous period figures have been regrouped/reclassified, wherever necessary, to conform with the current period presentation.

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

**JIJIN CHANAYIL SURENDRAN**  
Managing Director  
DIN: 03305487



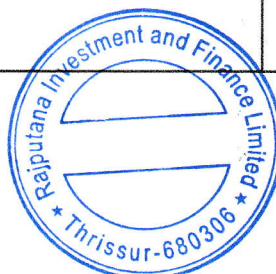
Place : Thrissur  
Date : 09-11-2024



**RAJPUTANA INVESTMENT & FINANCE LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS ON 30 th September 2024**

(Rupees in Lakhs, except otherwise stated)

SL. NO.	PARTICULARS	As at 30th September, 2024	As at 31st March, 2024
<b>I.</b>	<b><u>ASSETS</u></b>		
1	<b>NON-CURRENT ASSETS</b>		
a)	PROPERTY, PLANT & EQUIPMENT	0.27	0.34
b)	FINANCIAL ASSETS		
i)	INVESTMENTS	200.00	200.00
ii)	TRADE RECEIVABLES		
c)	DEFERRED TAX ASSETS	0.14	0.14
d)	OTHER NON-CURRENT ASSETS		
2	<b>CURRENT ASSETS</b>		
a)	INVENTORIES	193.54	153.53
b)	FINANCIAL ASSETS		
i)	INVESTMENTS	-	-
ii)	TRADE RECEIVABLES	3.74	18.15
iii)	LOAN	-	-
iv)	CASH AND CASH EQUIVALENTS	15.98	39.75
v)	OTHERS	3.77	2.17
c)	CURRENT TAX ASSETS(NET)	6.60	2.58
d)	OTHER CURRENT ASSETS	5.14	-
	<b>TOTAL</b>	<b>429.18</b>	<b>416.66</b>
<b>II.</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
1	<b>SHAREHOLDERS FUNDS</b>		
a)	EQUITY SHARE CAPITAL	308.00	308.00
b)	OTHER EQUITY	80.74	61.56
	<b>TOTAL (1)</b>	<b>388.74</b>	<b>369.56</b>
2	<b>DEFERRED TAX LIABILITIES</b>	-	-
2	<b>CURRENT LIABILITIES</b>		
a)	FINANCIAL LIABILITIES		
i)	TRADE PAYABLES	32.26	42.51
b)	OTHER CURRENT LIABILITIES	-	3.35
c)	SHORT TERM PROVISIONS	0.15	1.25
d)	CURRENT TAX LIABILITY	6.74	
e)	OTHER NON FINANCIAL LIABILITIES	1.29	-
	<b>TOTAL (2)</b>	<b>40.44</b>	<b>47.10</b>
	<b>TOTAL (1+2)</b>	<b>429.18</b>	<b>416.66</b>



**RAJPUTANA INVESTMENT & FINANCE LIMITED**  
**CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

*(Rupees in Lakhs, except otherwise stated)*

SL. NO.	PARTICULARS	As at 30th Sept, 2024 (Unaudited)	As at 30th Sept, 2023 (Unaudited)
<b>(A)</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>		
	PROFIT BEFORE TAX	25.92	48.90
	<u>ADJUSTMENTS FOR:</u>		
	DEPRECIATION	0.07	0.14
	OPERATING CAPITAL BEFORE WORKING CAPITAL CHARGES	<b>25.99</b>	<b>49.04</b>
	<u>CHANGE IN WORKING CAPITAL</u>		
	RECEIVABLES (INCREASE)/DECREASE	14.40	(14.30)
	TRADE PAYABLES INCREASE/(DECREASE)	(10.24)	0.13
	SHORT TERM PROVISIONS - INCREASE/(DECREASE)	(1.10)	(0.85)
	OTHER CURRENT LIABILITIES - INCREASE/(DECREASE)	(3.35)	-
	OTHER FINANCIAL ASSETS -INCREASE/(DECREASE)	(1.60)	(5.09)
	OTHER FINANCIAL LIABILITIES -INCREASE/(DECREASE)	1.29	1.95
	OTHER NON FINANCIAL ASSETS- (INCREASE)/DECREASE	-	-
	OTHER CURRENT ASSETS - (INCREASE)/DECREASE	(5.14)	(0.48)
	OTHER NON FINANCIAL LIABILITIES- INCREASE/(DECREASE)	-	-
	LOANS INCREASE/(DECREASE)	-	-
	OTHER CURRENT TAX ASSETS- (INCREASE)/DECREASE	(4.02)	-
	INVENTORY	(40.00)	(51.21)
	CASH FLOW FROM OPERATING ACTIVITIES BEFORE INCOME TAX	<b>(49.76)</b>	<b>(69.85)</b>
	INCOME TAX PAID / ADJUSTMENTS	-	-
	<b>NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES (A)</b>	<b>(23.77)</b>	<b>(20.81)</b>
<b>(B)</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>		
	PROCEEDS FROM SALE/(PURCHASE)OF FIXED ASSETS	-	-
	<b>NET CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES (B)</b>	-	-
<b>(C)</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>		
	<b>NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES (C)</b>	-	-
	NET CASH FLOW AFTER ADJUSTING (A+B+C)	(23.77)	(20.81)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	39.75	25.20
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<b>15.98</b>	<b>4.39</b>
	<b>COMPONENTS OF CASH AND CASH EQUIVALENTS</b>		
	BALANCES WITH BANKS IN CURRENT ACCOUNT	13.72	4.08
	CASH IN HAND	2.26	0.31
	<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>15.98</b>	<b>4.39</b>





## ANNEXURE 1

Disclosure in compliance with Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at and for the quarter ended September 30, 2024

S.No	Particulars	Note no	Quarter Ended 30 Sep-24
A	Debt Equity Ratio	2	NA
B	Debt Service Coverage Ratio		NA
C	Interest Service Coverage Ratio		NA
D	Outstanding redeemable preference shares(quantity and value)		NA
E	Capital Redemption Reserve		NA
F	Debenture Redemption Reserve		NA
G	Net Worth(Rs.in lakhs)	3	388.74
H	Net Profit After Tax (Rs.in lakhs)		4.79
I	Earnings Per Share:		
i)	Basic (Rs)		0.16
ii)	Diluted (Rs)		0.16
J	Current Ratio	4	5.56
K	Long Term Debt To Working Capital		NA
L	Bad Debts To Account Receivable Ratio		NA
M	Current Liability Ratio		NA
N	Total Debts To Total Assets		NIL
O	Debtors Turnover		NA
P	Inventory Turnover		NIL
Q	Operating Margin (%)	5	0.49
R	Net Profit Margin (%)	6	0.08
S	Sector Specific Equivalent Ratios:		NA
i)	Stage 3 Loan Assets to Gross Loan Assets		NA
ii)	Net Stage 3 Loan Assets to Gross Loan Assets		NA
iii)	Capital Adequacy Ratio		NA
iv)	Provision Coverage Ratio		NA
v)	Liquidity Coverage Ratio(LCR)		NA

\*The information furnished is based on Standalone Result

Notes:

- 1 The figures/ratios which are not applicable to the Company are marked as "NA".  
Debt Equity Ratio = {Debt Securities + Borrowings(Other than debt securities) + Subordinated Liabilities}/{Equity Share Capital + Other
- 2 securities) + Subordinated Liabilities}
- 3 Networth is calculated as defined in sec 2(57) of the Companies Act, 2013.
- 4 Current Ratio = Current Assets/Current Liabilities
- 5 Operating Margin = (Revenue - Operating Expenses) / Revenue
- 6 Net Profit Margin = Net Profit After Tax / Total Income

