

# **RKD AGRI & RETAIL LIMITED**

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

Reg Off : B-102, Saraswati Apt. Radhakrishna, Marg Mogra  
Village, Andheri (East), Mumbai - 400069  
Phone: 022-26875180  
Email :himalchulifoodproducts@gmail.com  
Website: www.hfpltd.in  
CIN: L15400MH1986PLC316001

Date: 12<sup>th</sup> December, 2022

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 14<sup>th</sup> November, 2022, has considered and approved the Un-Audited financial results for the quarter ended 30<sup>th</sup> September 2022. As per Regulation 33 of Listing Regulations, the Financial Results and Limited Review Report are enclosed herewith for your records.

The Meeting of the Board of Directors concluded at 06:45 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: B-102, Saraswati Apt. Radhakrishna, Marg Mogra Village, Andheri (East), Mumbai - 400069

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2022

		Quarter Ended			Half Year Ended		(Rs. In Lacs/amount)
Particulars		3 months ended 30/09/2022	Preceding 3 months ended 30/06/2022	Corresponding 3 months ended in the previous year 30/09/2021	Year to date figure for current period 30/09/2022	Year to date figure for the previous year ended 30/09/2021	Year ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	33.99	36.23	13.62	70.22	29.60	85.56
	Other Income	-	-	-	-	-	-
II		-	0.02	-	0.03	0.00	0.23
III	<b>Total Income (I+II)</b>	<b>33.99</b>	<b>36.25</b>	<b>13.62</b>	<b>70.25</b>	<b>29.60</b>	<b>85.79</b>
IV	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	38.52	49.54	17.40	88.07	21.59	58.09
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(20.35)	(28.00)	(9.87)	(48.35)	(10.28)	(11.96)
	Employee benefits expense	7.29	4.07	2.74	11.37	7.49	12.81
	Finance Costs	0.73	0.63	0.64	1.37	1.23	2.42
	Depreciation and amortisation expenses	-	-	-	-	-	2.32
	Other Expenses	5.98	5.88	2.68	11.84	8.82	19.91
	<b>Total Expenses (IV)</b>	<b>32.17</b>	<b>32.12</b>	<b>13.59</b>	<b>64.30</b>	<b>28.85</b>	<b>83.59</b>
V	Profit/(Loss) before exceptional items and tax (I-IV)	1.82	4.13	0.03	5.95	0.75	2.20
VI	Exceptional Items						
VII	Profit/ (loss) before exceptions items and tax(V-VI)	1.82	4.13	0.03	5.95	0.75	2.20
VIII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	1.82	4.13	0.03	5.95	0.75	2.20
X	Profit/(Loss) from discontinued operations						
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) [X-XI]	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	1.82	4.13	0.03	5.95	0.75	2.20
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)	1.82	4.13	0.03	5.95	0.75	2.20
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	0.04	0.09	0.00	0.12	0.02	0.05
	(2) Diluted	0.04	0.09	0.00	0.12	0.02	0.05
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	0.04	0.09	0.00	0.12	0.02	0.05
	(2) Diluted	0.04	0.09	0.00	0.12	0.02	0.05

Note:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on November 14, 2022 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 & RETAIL LIMITED



**Nilesch Savla**  
Director  
DIN: 05354691

Date : - November 14, 2022

Place : - Mumbai

RKD AGRI & RETAIL LIMITED

CIN: L15400MH1986PLC316001

Registered Office: B-102, Saraswati Apt. Radhakrishna, Marg Mogra Village, Andheri (East), Mumbai - 400069

(Rs. In Lacs/amount)

Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2022)	(31/03/2022)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	15.50	9.82
(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		
(ii) Trade receivables		
(iii) Loans		
(i) Deferred tax assets (net)	0.98	0.98
(j) Other non-current assets		
<b>Current assets</b>		
(a) Inventories	153.85	105.50
(b) Financial Assets		
(i) Investments	0.33	0.33
(ii) Trade receivables	129.55	149.85
(iii) Cash and cash equivalents	5.73	8.28
(iv) Bank balances other than(iii) above	1.05	0.71
(v) Loans	33.64	30.14
(vi) Deposits		
(c) Current Tax Assets (Net)		
(d) Other current assets	1.07	1.16
<b>Total Assets</b>	<b>341.70</b>	<b>306.77</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	48.00	48.00
(b) Other Equity	(111.79)	(117.75)
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	368.93	350.25
(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		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	34.40	17.31
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities		
(c) Provisions	17.66	17.71
(d) Current Tax Liabilities (Net)	(15.50)	(8.75)
<b>Total Equity and Liabilities</b>	<b>341.70</b>	<b>306.77</b>

For RKD AGRI & RETAIL LIMITED

Date : - November 14, 2022

Place : - Mumbai



Nilesh Savla

Director

DIN: 05354691

**RKD AGRI & RETAIL LIMITED**

**Cash Flow Statement for the half year ended 30 September 2022**

**(Rs. In Lacs/amount)**

Particulars	As at half year ended 30.09.2022	As at 31.03.2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	5.95	2.21
Add: Deferred Tax		0.0076
Add : Adjustments in R/s		-
Add: Asset Written Off	-	-
Less : Profit/loss on sale of assets (other income)	-	-
Operating profit before working capital changes	5.95	2.22
Increase /(Decrease) in Current Liabilites	10.29	15.24
(Increase) / Decrease in Sundry Debtors	20.30	(24.75)
(Increase) / Decrease in Loans & Advances (Operating Assets)		
(Increase) / Decrease in Fixed Assets	(5.67)	1.75
(Increase)/ Decrease in Other Assets	(3.41)	55.42
(Increase)/ Decrease in Inventory	(48.35)	(11.96)
Less : Income Tax paid		
<b>Cash generated from operations</b> (A)	<b>(20.89)</b>	<b>37.92</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Redemption of Investment	-	-
<b>Net cash from investing activities</b> (B)	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in unsecured loans	18.68	(37.86)
<b>Net cash from financing activities</b> (C)	<b>18.68</b>	<b>(37.86)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b> (A+B+C)	<b>(2.21)</b>	<b>0.06</b>
<b>Opening Balance - Cash &amp; Cash Equivalents</b>	<b>8.99</b>	<b>8.93</b>
<b>Closing Balance - Cash &amp; Cash Equivalents</b>	<b>6.78</b>	<b>8.99</b>

**For RKD AGRI & RETAIL LIMITED**



**Nilesh Malshi Savla**  
Director  
DIN : 05354691

Date : 14th November, 2022  
Place : Mumbai

**RKD AGRI & RETAIL LIMITED**  
CIN: L15400MH1986PLC316001

Registered Office: B-102, Saraswati Apt. Radhakrishna, Marg Mogra Village, Andheri (East), Mumbai - 400069

Statement of Standalone Unaudited Results for the Quarter ended 30/09/2022

(Rs. In Lakhs)

Particulars	3 months ended (30/09/2022)	Previous 3 months ended (30/06/2022)	Corresponding 3 months ended in the previous year (30/09/2021)	Year to date figure for current period (30/09/2022)	Year to date figure for the previous year ended (30/09/2021)	Previous year ended (31/03/2022)
	(Unaudited)	Audited	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Agriculture	3.55	1.26	2.64	4.81	6.29	15.71
(b) Segment - Retail	30.45	34.97	10.98	65.42	23.30	69.85
(c) Unallocated		0.02			0.00	0.23
<b>Total</b>	<b>34.00</b>	<b>36.25</b>	<b>13.62</b>	<b>70.23</b>	<b>29.59</b>	<b>85.79</b>
Less: Inter Segment Revenue						-
<b>Net Sales/Income from operations</b>	<b>34.00</b>	<b>36.25</b>	<b>13.62</b>	<b>70.23</b>	<b>29.59</b>	<b>85.79</b>
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#						
(a) Segment - Agriculture	0.21	(0.83)	1.65	0.62	4.21	11.05
(b) Segment - Retail	1.61	4.96	(1.62)	5.33	(3.46)	(8.84)
(c) Unallocated						
<b>Total</b>	<b>1.82</b>	<b>4.13</b>	<b>0.03</b>	<b>5.95</b>	<b>0.75</b>	<b>2.21</b>
Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						-
iii) Un-allocable income						-
<b>Total Profit Before Tax</b>	<b>1.82</b>	<b>4.13</b>	<b>0.03</b>	<b>5.95</b>	<b>0.75</b>	<b>2.21</b>
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Agriculture						
(b) Segment - Retail						
(c) Unallocated						
<b>Total</b>						

For RKD AGRI & RETAIL LIMITED



**Nilesh Savla**  
**Director**  
**DIN: 05354691**

Date : - November 14, 2022

Place : - Mumbai



**M N T AND ASSOCIATES LLP**  
CHARTERED ACCOUNTANTS

UDIN: 22153147BCZVNN7270

Review Report to  
**RKD Agri & Retail Limited**  
B-102, Saraswati Apartment, Radhakrishna Marg,  
Mogra Village, Andheri (E), Mumbai - 400069.

We have reviewed the accompanying statement of unaudited financial results of **RKD Agri & Retail Limited** for the period ended **30<sup>th</sup> September, 2022**. 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 Pravin Tanna  
Partner, M No.153147  
Date: November 14, 2022  
Place: Thane

