

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: 07th February, 2024

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 07th February, 2024, has considered and approved the Un-Audited financial results for the quarter ended 31st December, 2023. 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 commenced at 12:00 P.M. and concluded at 04:00 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 Road & Holy Family Church, Chakala, Andheri East, Mumbai - 400093

Statement of Standalone Unaudited Results for the Quarter ended 31/12/2023

	Particulars	(Rs. In Lacs/amount)					
		Quarter Ended			Nine Months Ended		
		3 months ended 31/12/2023	Preceding 3 months ended 30/09/2023	Corresponding 3 months ended in the previous year 31/12/2022	Year to date figure for current period 31/12/2023	Year to date figure for the previous year ended 31/12/2022	Year ended 31/03/2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue From Operations	46.44	57.43	48.35	158.19	118.66	166.32
	Other Income						
II		0.49	7.73	0.07	8.23	0.10	0.10
III	Total Income (I+II)	46.93	65.16	48.42	166.42	118.76	166.42
IV	Expenses						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	25.50	66.40	52.65	150.48	138.05	180.79
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	12.10	(18.75)	(9.40)	(31.15)	(57.75)	(66.35)
	Employee benefits expense	3.76	5.30	3.34	14.39	14.71	17.57
	Finance Costs	0.92	1.18	0.83	2.43	2.20	3.05
	Depreciation and amortisation expenses						
		-	-	-	-	-	3.76
	Other Expenses	5.76	7.11	5.74	26.41	17.97	23.15
	Total Expenses (IV)	48.04	61.24	53.16	162.56	115.18	161.97
	Profit/(loss) before exceptional items and tax (III-IV)	(1.11)	3.92	(4.74)	3.86	3.58	4.45
V	Exceptional Items						
	Profit/(loss) before exceptions items and tax(V-VI)	(1.11)	3.92	(4.74)	3.86	3.58	4.45
VII	Tax Expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1.11)	3.92	(4.74)	3.86	3.58	4.45
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)	(1.11)	3.92	(4.74)	3.86	3.58	4.45
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 reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.11)	3.92	(4.74)	3.86	3.58	4.45
XVI	Earnings per equity (for Continuing operation):						
	(1) Basic	(0.01)	0.08	(0.10)	0.02	0.07	0.09
	(2) Diluted	-	-	-	-	-	-
XVII	Earnings per equity (for discounted operation)						
	(1) Basic	(0.01)	0.08	(0.10)	0.02	0.07	0.09
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1) Basic	(0.01)	0.08	(0.10)	0.02	0.07	0.09
	(2) Diluted	-	-	-	-	-	-

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 07th February, 2024 and also Limited Review were carried out by the Statutory Auditors.
- Previous period figures have been regrouped/rearranged wherever considered 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 & RETAIL LIMITED

Nilesh Savla
Director
DIN: 05354691

Date : - February 07, 2024
Place : - Mumbai

RKD AGRI & RETAIL LIMITED
CIN: L15400MH1986PLC316001

Registered Office: 52 Rayfreda Building, Junction Of Mahakali Caves Road & Holy Family Church, Chakala, Andheri East, Mumbai - 400093

Segment wise

(Rs. In Lacs)

Particulars	3 months ended (31/12/2023)	Previous 3 months ended (30/09/2023)	Corresponding 3 months ended in the previous year (31/12/2022)	Year to date figure for current period (31/12/2023)	Year to date figure for the previous year ended (31/12/2022)	Previous year ended (31/03/2023)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)						
(a) Segment - Agriculture	5.33	5.01	12.51	15.39	17.32	24.55
(b) Segment - Retail	41.11	52.41	35.84	142.80	101.34	141.77
(c) Unallocated	0.49	7.74	0.07	8.23	0.10	0.09
Total	46.93	65.16	48.42	166.42	118.76	166.41
Less: Inter Segment Revenue						
Net Sales/Income from operations	46.93	65.16	48.42	166.42	118.76	166.41
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#						
(a) Segment - Agriculture	0.99	0.82	6.09	5.32	3.65	8.01
(b) Segment - Retail	(2.10)	3.1	-10.84	(1.46)	-0.07	(3.56)
(c) Unallocated	-		-		-	
Total	(1.11)	3.92	(4.75)	3.86	3.58	4.45
Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						
iii) Un-allocable income						
Total Profit Before Tax	(1.11)	3.92	(4.75)	3.86	3.58	4.45
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Segment - Agriculture						
(b) Segment - Retail						
(c) 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.

For RKD AGRI & RETAIL LIMITED

Date : - February 07, 2024
Place : - Mumbai

Nilesh Savla
Director
DIN: 05354691



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 31st December, 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

CA Nishit Pravin Tanna
Partner, M No.153147
Date: 07th November 2024
Place: Thane
UDIN : 24153147BKETUC5893

