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

09-08-2024

To,
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai – 400 001

Sub.-: Outcome of Board Meeting held on 09-08-2024 at 03.00 PM at the Registered Office of the Company.

Ref.-: Scrip Code – 511169

Dear Sir,

With reference to the captioned subject and with reference to Reg. 29 read with Reg. 30 of SEBI (LODR) Reg. 2015, we wish to inform that Meeting of Board of Directors of the Company is held on 09-08-2024 at 03.00 PM at the registered office of the Company to transact following businesses:

1. Unaudited Financial Results for Quarter Ended 30.06.2024 along with Limited Review Report for Quarter Ended 30.06.2024.

   State time: 03.00 PM
   End time: 06.30 PM

Kindly take this intimation in your records.

Thanking you,
Yours Faithfully

FOR RKD AGRI AND RETAIL LIMITED

NILESH MALSHI SAVLA

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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 30/06/2024

					(Rs. In Lacs/amount)
		Quarter Ended			**Year ended**
	Particulars	**3 months ended 30/06/2024**	**Preceding 3 months ended 31/03/2024**	**Corresponding 3 months ended in the previous year 30/06/2023**	**Year ended 31/03/2024**
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operations	44.50	55.08	54.32	213.27
II	Other Income	0.10	0.04	-	8.26
III	**Total Income (I+II)**	**44.60**	**55.12**	**54.32**	**221.53**
IV	**Expenses**				
	Cost of Materials Consumed	-	-	-	-
	Purchases of Stock-in-Trade	37.76	37.65	58.57	188.13
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-6.51	-10.45	-24.10	-41.60
	Employee benefits expense	3.19	3.02	5.20	17.40
	Finance Costs	0.02	0.59	0.33	3.02
	Depreciation and amortisation expenses	-	13.05	-	13.05
	Other Expenses	9.77	9.34	13.26	35.74
	Total Expenses (IV)	**44.23**	**53.20**	53.26	**215.74**
V	Profit/(loss) before exceptional items and tax (I-IV)	0.36	1.92	1.06	5.79
VI	Exceptional Items	-		-	-
VII	Profit/ (loss) before exceptions items and tax(V-VI)	0.36	1.92	1.06	5.79
VIII	**Tax Expense:**				
	(1) Current Tax	-		-	-
	(2) Deferred Tax	-		-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.36	1.92	1.06	5.79
X	Profit/(Loss) from discountinued 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)	0.36	1.92	1.06	5.79
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 classified to profit or loss	-	-		-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.36	1.92	1.06	5.79
XVI	Earnings per equity (for Continuing operation):				
	(1) Basic	0.00	0.00	0.02	0.01
	(2) Diluted	-	-		-
XVII	Earnings per equity (for discontinued operation)				
	(1) Basic	0.00	0.00	0.02	0.01
	(2) Diluted	-	-		-
XVIII	Earning per equity share (for discontinued & continuing operation)				
	(1) Basic	0.00	0.00	0.02	0.01
	(2) Diluted				

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on August 09, 2024 and also the Limited review was carried out by the Statutory Auditors.

2) Previous year figure have been regrouped wherever 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 and Retail Limited

NILESH MALSHI SAVLA

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Nilesh Savla
Director
DIN: 05354691

Date : - August 09, 2024
Place : - Mumbai

ANNEXURE IV

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

(Rs. In Lacs)

Particulars	3 months ended (30/06/2024)	Previous 3 months ended (31/03/2024)	Corresponding 3 months ended in the previous year (30/06/2023)	Previous year ended (31/03/2024)
	Un-audited	Audited	Un-audited	Audited
1. Segment Revenue (net sale / income from each segment should be disclosed under this head)				
(a) Segment - Agriculture	9.41	8.45	5.05	23.84
(b) Segment - Retail	35.08	46.64	49.28	189.44
(e) Unallocated	0.10	0.04	-	8.26
Total	**44.59**	**55.13**	**54.33**	**221.54**
Less: Inter Segment Revenue				
Net Sales/Income from operations	**44.59**	**55.13**	**54.33**	**221.54**
2. Segment Results (Profit) (+)/ (Less (-) before tax and interest from Each segment)#				
(a) Segment - Agriculture	5.40	1.42	1.53	6.69
(b) Segment - Retail	(5.03)	0.5	(0.47)	-0.9
(e) Unallocated		-		-
Total	**0.37**	**1.92**	**1.06**	**5.79**
Less: i)Interest**				
ii) Other Un-allocable Expenditure net off				
iii) Un-allocable income				
Total Profit Before Tax	**0.37**	**1.92**	**1.06**	**5.79**
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 segaments having operations which are primarily of financial nature.

NILESH MALSHI SAVLA

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF RKD AGRI & RETAIL LIMITED

Report on the audit of the Standalone Financial Results

Opinion
We have audited the accompanying standalone quarterly financial results of **RKD AGRI & RETAIL LIMITED**. for the quarter ended **30th June, 2024** and the year to date results for the period from **01.04.2024 to 30.06.2024** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of net profit and other comprehensive income and other financial information for the quarter ended **30th June, 2024** as well as the year to date results for the period from **01.04.2024 to 31.06.2024.**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results
These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting

MNT And Associates LLP
FRN: W100115
Chartered Accountants

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frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

M N T And Associates LLP
FRN: W100115
Chartered Accountants

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M N T AND ASSOCIATES LLP
Chartered Accountants
FRN: W100115

Nishit

M N T And Associates LLP
FRN: W100115
Chartered Accountants

CA Nishit Pravin Tanna
Partner, M No.153147
UDIN: 24153147BKETVZ9468

Date: 09th August, 2024