### RADICO KHAITAN FINANCE LIMITED CIN NO. L74899DL1984PLC019092 4A, 4<sup>TH</sup> FLOOR, MASOODPUR DAIRY FARMS, NEW DELHI – 110070 TELEPHONE NO. 011-71859609 EMAIL <u>admin@radicoindia.com</u>, website radicoindia.com

Head- Listing & Compliance **Metropolitan Stock Exchange of India Ltd. (MSEI)** Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098, India

Date : 10.11.23

Dear Sir / Madam,

## **Ref:- Scrip Code:- RADICOFIN**

## Sub: Outcome of Board Meeting

With reference to the captioned subject and in terms of the Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company in its Meeting held on 10th November, 2023, interalia, has considered and approved the following:

Un – Audited standalone and consolidated Financial Results for the 2<sup>nd</sup> Quarter ended 30<sup>th</sup> September, 2023 and Half yearly unaudited statement of Assets and liabilities as approved by the Board of Directors at its meeting held on 10<sup>th</sup> November 2023 Along with Limited Review Report.

The meeting of Board of Director's Commenced at 4.30 PM and Concluded at 7.30 P.M

Kindly request you to take the same on record

Thanking you,

ា ព For Radico Khajtan Kinance L indited New Delhi Krishan Kumar Sharma Director DIN: 00856406



Statement of Standatione Unaudited Financial Results for the Quarter ended 30.09.2023           For the Qtr Ended         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended         Half Year Ended           Income from operations         30.09.2023         30.09.2022         30.09.2022         30.09.2022         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2022         30.09.2022         30.09.2023         30.09.2022         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2023         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2023         30.09.2022         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2022         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2024         40.44         432.62         1.93.01         10.23.83         1.023.83         1.023.83         1.023.83         1.023.83         1.023.83         1.023.83	Image: constraint of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.202		A A A A A A A A A A A A A A A A A A A						
Image: statement of Standalore Unaudited Financial Results for the Querter ended 30.09.2023         30.09.2023	Image: Statement of Standsjone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2023		New Delhi a			•	•		5
Image: statement of Standalore Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2023	Image: Statement of Standarone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2022         30.09.2022         30.09.2022         30.09.2022         30.09.2023         30.09.2022         30.09.2022         30.09.2022         30.09.2022         30.09.2023         30.09.2022         30.09.2023         30.09.2022         30.09.202<	and the second		(68.25)	(21.17)	(100.47)	32.22	Profit / (Loss) from ordinary activities before tax (7 + 8)	9
Image: Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         10.23         10.23	Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023           For the Qr Ended         Half Year Ended           Particulars         For the Qr Ended         Half Year Ended           Income from operations         1.235.76         G97.24         430.09.2023         1.932.974         432.62 <th< td=""><td>T</td><td></td><td></td><td></td><td></td><td>1</td><td>Exceptional items</td><td>œ</td></th<>	T					1	Exceptional items	œ
Image: state of standalone         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Here of Standalone         For the Qtr Ended         Half Year Ended           Image: statement of standalone         Inaudited Financial Results for the Quarter ended 30.09.2023         30.0	I         Statement of Standelone Unaudited Financial Results for the Quarter ended 30.09.2023           For the Qtr Ended         Half Year Ended           For the Qtr Ended         Half Year Ended           Half Year         Ended         Half Year         Ended           Income from operations         1,235.76         697.24         432.62         1,333.00         950.78           (a) Net sales income from operations (net)         1,235.76         697.24         432.62         1,333.00         950.78           (b) Cots of materials consume         1,235.76         697.24         432.62         1,333.00         950.78           (c) Charges in inventories of finished         1,236.76         697.24         432.62         1,930.98.33         1.033.83           (c) Employee benefits expense         7.70         8.47         1.930.98.33         1.033.83           (d) Depreciation and anortisation expense         7.2799         7.82         9.30         14.500         15.79           (e) Depreciation and anortisation expense         1.967.15         18.43         9.30         14.500         18.32           (d) Other expenses         1.967.15         18.63         1.967.15         18.43         1.967.13         1.068.13		(16.441)	(67'00)	(21.17)	(100.47)	37.75	front / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	-
Image: statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Half Year Ended           Image: statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2023 <td< td=""><td>Image: statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Half Year Ended           Image: state from operations         30.09.2023         30.06.2023         30.09.2022         30.09.2023         30.09.</td><td>T</td><td>27.57</td><td>34.21</td><td>12.63</td><td>15.52</td><td>18.69</td><td>Finance costs</td><td>40</td></td<>	Image: statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         Half Year Ended           Image: state from operations         30.09.2023         30.06.2023         30.09.2022         30.09.2023         30.09.	T	27.57	34.21	12.63	15.52	18.69	Finance costs	40
Image: sparses         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2023         30.09.2022         30.09.2023         43.262         1.933.90         43.262         1.933.90         43.3         44.044         1.930.683         1.033.83	Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023           For the Qtr Ended           Half Vear Ended           Particulars         For the Qtr Ended           Half Vear Ended           Income from operations         30.09.2023         30.09.2022           Income from operations fineth         1,235.76         697.24         432.62         1,933.00         950.78		(111) (#6. /11)	(J.4.04)	(0.34)	(ce:+o)	76,00	before finance costs and exceptional items (3 + 4)	U
Image: state of standalone         For the Quarter ended 30.09.2023         30.09.2022         43.262         1.933.00         950	Statement of Standalone Unaudited Financial Results for the Quarter ended $30.09.2023$ For the Qtr EndedHalf Year EndedHalf Year EndedHalf Year EndedParticularsFor the Qtr EndedHalf Year EndedHalf Year EndedHalf Year EndedIncome from operations $30.09.202330.09.202230.09.202330.09.202330.09.202210.23.76697.24432.621.932.9974950.78Expense8.43441.932.92749.2$			120 761	10 641	104 051	50 -	Other income	4
Image: state of standation         For the Qtr Ended         Half Year Ended         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended         Half Year Ended         Half Year Ended           Image: statement of Standation         30.09.2023         30.09.2023         30.09.2023         30.09.2022         30.09.2023         1.93.203         1.93.203         1.93.203         1.93.203         30.95.2023         1.93.203         30.95.2023         1.93.203         30.95.203	I         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023           For the Qtr Ended         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended           Image: Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         30.09.2023							income, finance costs and exceptional items (1-2)	
Image: state of standal one Unaudited Financial Results for the Quarter ended 30.09.2023         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023           Particulars         For the Qtr Ended         Haif Year Ended           Income from operations         30.09.2023         30.06.2023         30.09.2022         30.09.2023         30.09.2022           Income from operations         (Inaudited)         (Unaudited)         (Unaudited)         (Unaudited)         (Unaudited)         (Unaudited)           Income from operations (net)         1.235.76         697.24         432.62         1,932.9974         950.78           Cost of materials consumed         1.235.76         697.24         432.62         1,933.900         950.78           (a)         Cost of materials consumed         1.376.1635         614.42         440.44         1,990.533         1,033.83           (b)         Purchases of stock-in-trade         1.376.1635         614.42         440.44         1,990.533         1,033.83           (c)         Changes in inventories of finished         (26.7082)         134.36         (20.97)         (92.346)         (20.09)           (d)         Depretation and amortisation expense         8.4344         7.70         8.47         14.560         18.32           (f)	Image: statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023           Particulars         For the Qtr Ended         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended           Income from operations         30.09.2023         30.06.2023         30.09.2022         30.09.2023         30.09.2022           Income from operations         1.235.76         697.24         432.62         1.932.9974         950.78           Income from operations         1.2376.1633         614.42         40.44         1.930.63         1.033.83           Income from operations and stock-in-trade         1.937.03         (20.97)         (92.346)         (20.99)		(117.34)	(34.04)	(8.54)	(84.95)	50.92	Profit / (Loss) from operations before other	ω
I         Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023         For the Qtr Ended         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended         Half Year Ended           Income from operations         30.09.2023         30.06.2023         30.09.2022         30.09.2023         30.09.2022           Income from operations         (Unaudited)         (Unaudited)         (Unaudited)         (Unaudited)         (Unaudited)           Income from operations         1.235.76         697.24         432.62         1.932.9974         950.78           (a) Cost of materials consumed         1.376.1635         614.42         432.62         1.933.00         950.78           (b) Purchases of stock-in-trade         1.376.1635         614.42         440.44         1.990.583         1.033.83           (c) Changes in inventories of finished         1.376.1635         614.42         440.44         1.990.583         1.033.83           (b) Purchases of stock-in-trade         1.376.1635         614.42         440.44         1.990.583         1.033.83           (c) Changes in inventiones of finished         1.376.1635         614.42         440.44         1.990.583         1.033.83           (d) Employee benefits expense         8.72799         7.28	I Statement of Standalone Unaudited Financial Results for the Quarter ended $30.09.2023$ For the Qtr Ended       Half Year Ended         Particulars       For the Qtr Ended       Half Year Ended         Income from operations $30.09.2023$ $30.06.2023$ $30.09.2022$ $30.09.2023$ <th< td=""><td></td><td>1,068.12</td><td>1,967.03</td><td>441.16</td><td>782.19</td><td>1.184.84</td><td>Tofal expenses</td><td></td></th<>		1,068.12	1,967.03	441.16	782.19	1.184.84	Tofal expenses	
Image: state of standalone         Statement of Standalone         Unaudited Financial Results for the Quarter ended 30.09.2023         Half Year Ended           Particulars         For the Qtr Ended         Half Year Ended         Half Year Ended           Image: state         (Refer Notes Below)         30.09.2023         40.24         1.932.9974         950.78         950.78         950.78         1.033.83         1.033.83         1.033.83         1.033.83	IStatement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2023For the Qtr EndedHalf Year Ended(Refer Notes Below)(Unaudited)(Unaudited)(Unaudited)(Unaudited)(Unaudited)(Inaudited)1,332,00950.78Expense(a) Cods in Inventories of finished(226.7082)(3.440(3.991(a) Endels endetits expense								

Standalone Unaudited Financial Results for the quarter ended 30.09.2023

RADICO KHAITAN FINANCE LIMITED Regd Off: 4A, 4TH Floor Masoodpur Dairy Farms, Vasant Kunj, New Delhi-110070

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	total share capital of the company)	- Dercentage of shares (	total shareholding of the Promoter and	- Percentage of shares (as a % of the	- Number of shares	b) Non - encumbered	total share capital of the company)	- Percentane of charge (as a % of the	bromoter group)	- Percentage of shares (as a % of the	- Number of shares	a) Pledged / Encumbered	Shareholding**	- Percentage of shareholding	- Number of shares	Public shareholding	PARTICULARS OF SHAREHOLDING		Diluted	Basic	items) (of Rs. 10/- each) (not annualized)	Earning per Share (After extraordinary	Diluted	Basic	Lanning per Snare (before extraordinary items) (of Rs. 10/- each) (not annualized)	per balance sheet of previous accounting year	Reserve excluding Revaluation Reserves as	(Face Value of Rs. 10/- each)	Paid-up equity share capital	Interest for the period (13+14+15)	Net Profit / (Loss) After Taxes and Minority	Minority Interest in Income / (Loss)	Share of Profit/(Loss) from Associates	(11 + 12)	Extraordinary items (net of tax expenes)	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	
	54.27%	100%	, ,	. 201. 221.	4.884.094		1			•	1			45.73%	4,115,906				0.36	0.36		0.00	0.00	36.0					900.00		32.22			32.22		32.22	
	54.27%	100%		-,00-,00-	4 884 004		1			1	•			45.73%	4,115,906			1	(1 1)	(1 1)		(1.12)	(1.12)	14 40				000.00	000 000	()	(100.47)			(100.47)		(100.47)	
	54.27%	100%	、	4,004,094	1 88 1 001		1			•	•			45.73%	4.115.906			( <del>4</del> .0)	(0.24)			(0.24)	(0.24)	5				ann.nn	000 00	()				(21.17)		(21.17)	
The second	54.27% Ne	100%		4,884,094	1 001 001	ŕ	•				'			45 73%	4 115 906			(0.76)	(0.76)	10 - 20;		(0.76)	(0.76)					900.00	00000	(00.20)	100 751			(68.25)		(68.25)	
	New 054127%	100%		4,884,094			1			• •		-	10.1070	45 7300	4 115 ODE			(1.61)]	(1.61)			(1.61)	(1.61)			·		900.00		(144.91)	*	-		(144.91)		(144.91)	
	54.27%	100%	۲	4,884,094			1		•				40.1370	4,115,906		,		(0.61)	(0.61)			(0.79)	(0.79)					900.00		(54.76)	B	-		(10.30) (54.76)	1000	(71.12)	

Notes :

The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10 th

The Statutory Auditors of the Company have conducted a "Limited Review" under Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 of the above Financial Results for the quarter and half year ended 30th September, 2023.

The Company is engaged in the business of NBFC activities and there are no separate reportable segments as per Accounting Standard - 17 on

ω "Segment Reporting" N

S 4 The previous Period / years figures have been regrouped / reclassified wherever necessary

Statement of Assets and liabilities on the Half yealy result is annexed.

Director By Order of the Baard of Radico Kkattan Timerice Ltd. Krishan Kuk ice Ric Sharma Director New Delhi \* 270

Date: Place:

10.11.2023 New Delhi

### RADICO KHAITAN FINANCE LIMITED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30.09.2023

Particulars		As on 30.09.23	Amount in Lacs
Cash Flow from Operating activities		As on 30.09.23	As on 31.03.23
Net Profit before Tax & extra ordinary items		-68,25	(71.10)
Adjustment for		-00.25	(71.12)
(Profit)/Loss on sale of Fixed Assets/ Fixed Assets w/o			
Depreciation		14.56	-
Provision		0	42.75
total		(53.69)	(0.29)
Less:tax paid		[55.07]	(28.66)
Net profit after tax		(53.69)	
Financial assets		[33.09]	(28.66)
Trade receivables			
Loans		16.20	73.57
Investments		54.51	(46.50)
Financial liabilities		-	1.88
Trade payables		120.74	(500.04)
Other financial liabilities		129.76 25.71	(529.96)
Net cash flow financial activities	•	172.49	598.89
Non financial assets		172.49	69.21
nventories		-92.35	-
Plant & property			(85.37)
		(1.19)	(14.47)
lon finacial liabilities			-
Provision			0.29
Other financial liabilities		-77.2	(8.20)
		(170.74)	(107.75)
		(11 0.1 4)	[107.73]
let cash Provided by Financing Activities	(C)	1.75	(38.53)
let Increase/(decrease) in cash and cash equivalents	(A+B+C)	1.75	(38.53)
Cash and Cash Equivalents at the beginning of the year	/	4.13	42.66
ash and Cash Equivalents at the end of year		5.88	4.13





# RAK CHAMPS & Co. LLP

CHARTERED ACCOUNTANT 2nd Floor, Shankar Mansion, (Canara Bank Building) N. K. Road, Kadamkuan, Patna-03 Mob.: +91-8587835280, 7011513877, Tel.: 0612-7967995 E-mail : cadharmendra13.com, Website : www.rakchamps.com

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015(as amended)

### To the Board of Directors of Radico Khaitan Finance Limited.

We have reviewed the accompanying statement of standalone unaudited financial results of **Radico Khaitan Finance Limited** for the quarter and half year ended on 30<sup>th</sup> Sep 2023 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 standalone unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act 2013, 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 Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulation 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAKCHAMPS & CO LLP Chartered Accountants FRN: 131094W/W100083

**Dharmendra Kumar** (Partner) M. No. 545747 Place: - Patna Date: - 10/11/2023 UDIN:- 23545747BGVYSY9138



# RADICO KHAITAN FINANCE LIMITED Regd Off: 4A, 4TH Floor Masoodpur Dairy Farms, Vasant Kunj, New Delhi-110070

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Consolidated Unaudited Financial Results for the quarter ended 30.09.2023

	12.0						
-				•	1	Tax expense	10
(71.12)	(Install)	(68.25)	(21.17)	(100.47)	32.22	before tax (7 + 8)	
					•	Exceptional items	• ~
(71.12)	(144.91)	(68,25)	(21.17)	(100.47)	32.22	finance costs but before exceptional items (5 + 6)	
60.37	27.57	34.21	12.63	15.52	18.69	Profit / (Loss) from ordinany activition atta-	70
(10.75)	(117.34)	(34.04)	(8.54)	(84.95)	50.92	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	
					•	Uther income	
(10.75)	(117.34)	(34.04)	(8.54)	(84.95)	50.9Z	income, finance costs and exceptional items (1-2)	
2.383.67	1,068.12	1,967.03	441.16	782.19	1,184.84	Profit / () ose) from onemtions before atta-	ω
55.96	20.28	38.11	3.93	18.43	19.67	Total expenses	
42.75	18.32	14.56	9.30	7.28	87. /		
28.84	15.79	16.13	8.47	7.70	8.43	(e) Depreciation and amortiontion	
(85.37)	(20.09)	(92.35)	(20.97)	134.36	(226.71)	(C) Changes in inventories of finished goods, work-in-progress and stock-in-trade	
	1 033 83	1,990.58	440.44	614.42	1,376.16	(b) Purchases of stock-in-trade	
		•				1	
2,372.92	950.78	7,933.00	432.02	<del>4</del> 7' / 60	.,200.10	Expenses	2
12.44				10 203	1 235 76		
2,360.48	950.78	1,933.00	432.62	697.24	1,235.76	(b) Other operating income	
						13	
31.03.2023	30.09.2022	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Refer Notes Below)	
				ccoc 30 00	30 09 2023		
Previous year ended	Half Year Ended	Half Ye	ă	For the Qtr Ended			<u></u> ,
	2023	rter ended 30.09.2023	Its for the Quart	Financial Resu	dated Unaudited	Statement of Consolidated Unaudited Financial Results for the Qua	
Amount (Rs. In lacs)							PART I
		1ed 30.09.2023	cours for the quarter end				

														2			<b>_</b>	A	PART II	σ	ھ		17	σ	ع	16		15		16		16	15	14	ł	13	3	11
- Percentage of shares (as a % of the total share capital of the company)	Promoter group)	total shareholding of the Promoter and	- Percentage of shares (as a % of the	-	b) Non - encumbered	total share capital of the company)	- Percentage of shares (as a % of the	promoter group)	total shareholding of promoter and	<ul> <li>Percentage of shares (as a % of the</li> </ul>	- Number of shares	a) Pledged / Encumbered	Shareholding**	Promoters and Promoter Group	- Percentage of shareholding	- Number of shares	Public shareholding	PARTICULARS OF SHAREHOLDING		Diluted	Basic	items) (of Rs. 10/- each) (not annualized)	Earning per Share (After extraordinary	Diluted	Basic	Earning per Share (before extraordinary items) (of Rs. 10/- each) (not annualized)	per balance sheet of previous accounting year	Reserve excluding Revaluation Reserves as	(Face Value of Rs. 10/- each)	Paid-up equity share capital	Interest for the period (13+14+15)	Net Profit / (Loss) After Taxes and Minority	Minority Interest in Income / (Loss)	Share of Profit/(Loss) from Associates	(11 + 12)	Extraorginary items (net or tax expense)	after tax (9 + 10)	Net Profit / (Loss) from ordinary activities
54.27%	100%		4,004,034	4 884 004			•		-	I	1				45.73%	4,115,906				0.31	0.31			0.31	0.31					900.00		27.86	-	(4.36)	JE.22	33 33		32.22
54.27%	100%		4,004,094	1 201 101			1			I	-				45.73%	4,115,906				(0.98)	(86.0)			(0.98)	(0.98)					900.00		(88.03)		12.44	(100.47)	1100 17		(100.47)
54.27%	100%		4,004,094	1 001 001			-			F	•				45.73%	4,115,906				(0.28)	(0.28)		1	(0.28)	(0.28)					00 006		(25.26)	-	(4.08)	(21.17)	171 171		(21.17)
54.27%	100%		4,004,094	1 00 1 00 1			•			1	1				45.73%	4,115,906				(0.67)	(0.67)	۰.	()	(0.67)	(0.67)				000.00	00 000		(60.17)	•	8.07	(cz.oa)	100.05		(68.25)
54.27%	· 100%		4,884,094	1001001			-			ı	13		-		45.73%	4,115,906				(1.70)	(1.70)		1	(1 70)	(1.70)				000.00	900 000		(153.32)	-	(8.41)	(144.91)			(144.91)
Haward P	/X100%		4,884,094				•	-		4					45.73%	4,115,906		•		(0.93)	(0.93)		10.00	(50.0)	(6.6.0)				000.00	900 00		(83.83)	-	(29.07)	(54.76)	(16.36)		(71.12)

Notes :

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The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10 th

Requirements) Regulations, 2015 of the above Financial Results for the quarter and half year ended 30th September, 2023. The Statutory Auditors of the Company have conducted a "Limited Review" under Regulation 33 of the SEBI (Listing Obligation and Disclosures

The Company is engaged in the business of NBFC activities and there are no separate reportable segments as per Accounting Standard - 17 on

ω "Segment Reporting".

S The previous Period / years figures have been regrouped / reclassified wherever necessary Statement of Assets and liabilities on the Half yealy result is annexed.

Krishan Kurten Sharren Director By Order of the Board of Radico Khaitan Finance Ltd. 00

Place: Date: 10.11.2023 New Delhi

### RADICO KHAITAN FINANCE LIMITED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30.09.2023

Particulars		As on 30.09.23	Amount in Lacs
Cash Flow from Operating activities		As on 30.09.23	As on 31.03.23
Net Profit before Tax & extra ordinary items		-68,25	(71.10)
Adjustment for		-00.25	(71.12)
(Profit)/Loss on sale of Fixed Assets/ Fixed Assets w/o			
Depreciation		14.56	-
Provision		0	42.75
total		(53.69)	(0.29)
Less:tax paid		[55.07]	(28.66)
Net profit after tax		(53.69)	
Financial assets		[33.09]	(28.66)
Trade receivables			
Loans		16.20	73.57
Investments		54.51	(46.50)
Financial liabilities		-	1.88
Trade payables		120.74	(500.04)
Other financial liabilities		129.76 25.71	(529.96)
Net cash flow financial activities	•	172.49	598.89
Non financial assets		172.49	69.21
nventories		-92.35	-
Plant & property			(85.37)
		(1.19)	(14.47)
lon finacial liabilities			-
Provision			0.29
Other financial liabilities		-77.2	(8.20)
		(170.74)	(107.75)
		(11 0.1 4)	[107.73]
let cash Provided by Financing Activities	(C)	1.75	(38.53)
let Increase/(decrease) in cash and cash equivalents	(A+B+C)	1.75	(38.53)
Cash and Cash Equivalents at the beginning of the year	/	4.13	42.66
ash and Cash Equivalents at the end of year		5.88	4.13





## DHARMENDRA KUMAR

PARTNER

# RAK CHAMPS & Co. LLP

CHARTERED ACCOUNTANT

2nd Floor, Shankar Mansion, (Canara Bank Building) N. K. Road, Kadamkuan, Patna-03 Mob.: +91-8587835280, 7011513877, Tel.: 0612-7967995 E-mail : cadharmendra13.com, Website : www.rakchamps.com

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015(as amended)

### To the Board of Directors of Radico Khaitan Finance Limited

We have reviewed the accompanying statement of Consolidated unaudited financial results of **Radico Khaitan Finance Limited** ("The Company") and its Associates (the company and its associates together referred to as "the Group") for the quarter and half year ended on 30<sup>th</sup> Sep 2023 ("the Statement") except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 consolidated unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act 2013, 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 Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulation 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAKCHAMPS & CO LLP Chartered Accountants FRN: 131094W/W100083

**Dharmendra Kumar** (Partner) M. No. 545747 Place: - Patna Date: - 10/11/2023 UDIN: - 23545747BGVYSZ6817



## RADICO KHAITAN FINANCE LIMITED 4A, 4th floor, Masoodpur dairy Farms, New Delhi- 110070 CIN NO. L74899DL1984PLC019092, TELEPHONE NO. 01171859609, EMAIL admin@radicoindia.com

1         11.32         235.83         181.32           0         investments         33.74         33.74         8.52           0         0.00er Financial Assets         1.242.30         1,149.95         1.242.30         1,           Non Financial Assets         1.242.30         1,149.95         1.242.30         1,           a) Current Assets         1.242.30         1,149.95         1.242.30         1,           a) Current Assets         52.89         16.35         52.89         16.35         52.89         16.35         52.89         1.148.1775         1.663.30         1,664.59         1,6         1.664.59         1,6         1.664.59         1,6         1.6         1	Statement of Assets and Liabilities	STAND	ALONE	CONSO	
ASSETS         Image: Cash and cash equivalents         5.58         4.13         5.88           a. Cash and cash equivalents         5.58         4.13         5.88         117.54           b) Receivables         117.54         133.74         117.54         133.74         117.54           c) Incersion         181.32         235.83         181.32         235.83         181.32           c) Incersion         133.74         33.74         8.62         1.242.30         1           c) Other Financial Assets         1.242.30         1,149.95         1.242.30         1           c) Other Financial Assets		As at 30.09.2023	As at 31.03.2023		
Phanolal Assets					A5 at 51.05.202
a. Cash and cash equivalents         5.88         4.13         5.88           b) Receivables         117.54         133.74         117.54           c) Leans         117.54         133.74         117.54           c) Leans         181.32         223.683         181.32           d) investments         33.74         33.74         8.62           e) Other Financial Assets         1.242.30         1,149.95         1.242.30         1,           Non Financial Assets         0         1.242.30         1,         1.242.30         1           Ollmer Kasse         0         0         1.52.89         1.242.30         1         1.242.30         1           Ollmer Kasse         0         0         1.663.55         76.15         1         0         1.663.55         1.76.15         1.1242.30         1.162.39         1.1					<u> </u>
b) Receivables					
b) receivables         117.54           i Trade revelables         117.54           i) unstantents         33.74           d) invisitnents         33.74           33.74         33.74           8.62         1,149.95           1,149.95         1,242.30           1,149.95         1,242.30           1,00mm Rasses         1,663.30           1,00mm Rasses         1,664.59           1,00mm Rasses         1,664.59           1,		5.88	4.13	5.88	4
117.54       133.74       117.54         9 Loars       181.32       235.83       181.32         9) Unvestments       33.74       33.74       8.52         9) Other Financial Assets       1,242.30       1,149.95       1,242.30       1,         Non Financial Assets       1,242.30       1,149.95       1,242.30       1,         a) Current Assets	b) Receivables			0.00	4
c) Loans       181.32       235.83       181.32         a) Unvestments       33.74       33.74       8.52         a) Other Financial Assets       1,242.30       1,149.95       1,242.30       1,         Mon Financial Assets       1,242.30       1,149.95       1,242.30       1,         Mon Financial Assets	1. Trade receivables	117.54	133.74	117.54	133.
a) investments       33.74       33.74       33.74       6.52         e) Other Financial Assets       1,242.30       1,149.95       1,242.30       1,         Non Financial Assets       0       <	c) Loans	181.32			
e) Other Financial Assets       1,242.30       1,149.95       1,242.30       1,         Non Financial Assets		33.74			235.
a) Current Asstes	e) Other Financial Assets	1,242.30			1,149.
P) Property, Plant & Equipment         76.15         89.55         76.15           c) Other Non Financial Assets         52.89         16.35         52.89           TOTAL ASSETS         1,709.81         1,663.30         1,684.59         1,6           IABILITIES         1,709.81         1,663.30         1,6 <t< td=""><td>Non Financial Assets</td><td></td><td></td><td></td><td></td></t<>	Non Financial Assets				
c) Other Non Financial Assets         1000         09.33         76.15           TOTAL ASSETS         1,709.81         1,663.6         52.89           IABILITIES         1,709.81         1,663.30         1,684.59         1,6           IABILITIES         1,709.81         1,663.30         1,684.59         1,6           IABILITIES         1,709.81         1,663.30         1,684.59         1,6           IABILITIES         1         1,633.00         1,684.59         1,6           IABILITIES         1         1,603.30         1,684.59         1,6           Inancial Uabilities         1         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01         1,613.01	a) Current Asstes	+			
c) Other Non Financial Assets         1010         09.33         76.15           TOTAL ASSETS         1,709.81         1,663.6         52.89           LABILITIES         1,709.81         1,663.30         1,684.59         1,6           Intencial Labilities         1         1         1,684.59         1,6           Intencial Labilities         1         1,663.30         1,684.59         1,6           Intencial Labilities         1         1,663.30         1,684.59         1,6           Intencial Labilities         1         1,663.30         1,684.59         1,6           Intencial Labilities         1         1,6	b) Property, Plant & Equipment	78.45			
TOTAL ASSETS         1,709,81         1,663.30         1,684.59         1,1           LIABILITIES         1,709,81         1,663.30         1,663.30         1,663.30         1,663.30         1,663.30         1,673.50					89.
IABILITIES       1,00.0       1,684.59       1,6         IABILITIES       1,00.0       1,684.59       1,6         IABILITIES       1       1,00.0       1,684.59       1,00.0         Inancial Uabilities       1       1       1       1       1         Inancial Uabilities       1		02.05	16.36	52.89	16.:
IABILITIES       Interview       I,004.39       I,004.39         IABILITIES       Interview       Interview       Interview         Interview       Interview       Interview       Interview		1,709.81	1,663,30	1 694 50	
Inancial Liabilities	IABILITIES AND EQUITY			1,004.59	1,630.
Inancial Uabilities	JABILITIES				
I) Payables       Image: Constraint of the second structure of	Inancial Liabilities		+		
I. Trade Payable	inancial Liabilities				
i) total outstanding dues of micro enterprises and small ii) total outstanding dues of creditors other micro nterprises ii) total outstanding dues of creditors other micro nterprises ii) other Trade Payables ii) other other other prises and small nterprises ii) total outstanding dues of micro enterprises and small nterprises ii) total outstanding dues of creations omer micro ii) forar ourstanding dues of creations omer micro iii) forar ourstanding dues of securities ) Borrowings (Other than Debt Securities ) Cother Financial liabilities Provisions i other financial liabilities Provisions i other financial liabilities 2.74 79.94 2.74 79.94 2.74 79.94 2.74 7 4.78 5.774 7 7 7 7 7 7 7 7 7 7 7 7 7	1) Payables				
iii) total outstanding dues of creditors other micro         nterprises         ii) total outstanding dues of creditors other micro         nterprises         ii) Other Trade Payables         ii) total outstanding dues of micro enterprises and small         ii) total outstanding dues of micro enterprises and small         ii) total outstanding dues of creditors orner micro         iii) total outstanding dues or creditors orner micro         iiii protorioristanding dues or creditors orner micro         iiii portorioristanding dues or creditors orner micro         other financial Liabilities         728.6588       598.89         728.6588       598.89         728.6588       598.89         other financial liabilities       0.7804         other financial liabilities       2.74         uity	1. Trade Payable				
Interprises and small enterprises       Image: Control of C	i) total outstanding dues of micro enterprises and small interprises			· ·	
Inferiorses       III foral ourstanaing aues of creations other micro         Inferiorses and small enterprises       62.1963         Borrowings ( Other than Debt Securities )       62.1963         Other Financal Liabilities       728.6588         Demotion of the securities in the securitis in the securities in the securitis in the securities	ii) total outstanding dues of creditors other micro nterprises and small enterprises				
III Total ourstanding dues of creditors other micro       62.1963       62.20         III total ourstanding dues of creditors other micro       62.1963       62.20         Other Financal Liabilities       728.6588       598.89       728.66       55         On-Financial liabilities       728.6588       598.89       728.66       55         On-Financial liabilities       0.7804       0.78       0.78         Provisions       0.7804       0.78       0.78         other financial liabilities       2.74       79.94       2.74       7         uity	IJ . Other Trade Payables				
Interprises and small enterprises       62.1963       62.20         ) Borrowings ( Other than Debt Securities )       62.1963       62.20         Other Financal Liabilities       728.6588       598.89       728.66       598         pon-Financial liabilities       728.0588       598.89       728.66       598         pon-Financial liabilities       0.7804       0.78       0.78         Provisions       0.7804       0.78       0.78         I other financial liabilities       2.74       79.94       2.74       7         uity	nterprises				· · · · · · · · · · · · · · · · · · ·
Other Financal Liabilities         728.6588         598.89         728.66         59           on-Financial liabilities         0.7804         0.78         59 <t< td=""><td>nterprises and small enterprises</td><td></td><td></td><td></td><td></td></t<>	nterprises and small enterprises				
Other Financial Liabilities         728.6588         598.89         728.66         59           on-Financial liabilities         0.7804         0.78         0.78           Provisions         0.7804         0.78         0.78           I other financial liabilities         2.74         79.94         2.74         7           uity         000.0000         900.000         900.000         900.000         900           her Equity         15.4350         83.68         (9.78)         50           Total Liabilities         4.700.04         4.700.04         50	) Borrowings ( Other than Debt Securies )	62.1963		62 20	
Provisions         0.7804         0.78         0.78           other financial liabilities         2.74         79.94         2.74         7           uity         2.74         79.94         2.74         7           uity         900.0000         900.000         900.000         900           her Equity         15.4350         83.68         (9.78)         56           Total Liabilities         4.700.04         150.004         1000.000         1000.000	Other Financal Liabilities	728.6588	598.89		598.89
other financial liabilities         0.7804         0.78         0.78           other financial liabilities         2.74         79.94         2.74         7           uity	on-Financial liabilities	┝─────┼			·····
other financial liabilities         2.74         79.94         2.74         7           uity	Provisions	0.7804			·····
uity         2.74         7           uity Share Capital         900.0000         900.00         900.000           her Equity         15.4350         83.68         (9.78)         56           Total Liabilities         4.700.04         100.04         100.04         100.04	other financial liabilities			the second se	0.78 79.94
Instruction         900.000         900.00         9					79.94
Iner Equity         900.00         90	uny				
Instruction         Construction         State         State <td></td> <td>900.0000</td> <td>900.00</td> <td>900 000</td> <td>900.00</td>		900.0000	900.00	900 000	900.00
Total Liabilities (9.78) 5	,				
Total Liabilities	i. Reserves and Surplus	15.4350	83.68	(9.78)	50.40
	Total Liabilities	1,709.81	1,663.30	1,684.59	1,630.02

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