

RADICO KHAITAN FINANCE LIMITED

CIN NO. L74899DL1984PLC019092

4A, 4TH FLOOR, MASOODPUR DAIRY FARMS, NEW DELHI – 110070

TELEPHONE NO. 011-71859609

EMAIL admin@radicoindia.com, website radicoindia.com

Head- Listing & Compliance

Date : 14.11.24

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

Ref:- Scrip Code:- RADICOFIN

Dear Sir / Madam,

Sub: Outcome of Board Meeting

With reference to the captioned subject and in terms of the Regulation 33 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 14th November, 2024, interalia, has considered and approved the following:

Un – Audited standalone and consolidated Financial Results for the 2nd Quarter ended 30th September, 2024 and Half yearly unaudited statement of Assets and liabilities as approved by the Board of Directors at its meeting held on 14th November 2024 Along with Limited Review Report.

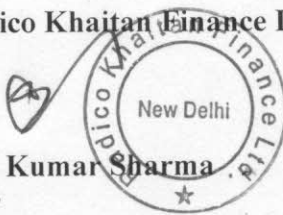
The meeting of Board of Director's Commenced at 4.30 PM and Concluded at 6.00 P.M

Kindly request you to take the same on record

Thanking you,

For Radico Khaitan Finance Limited

Krishan Kumar Sharma
Director
DIN: 00856406



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

Standalone Unaudited Financial Results for the quarter ended 30.09.2024



PART I		Statement of Standalone Unaudited Financial Results for the Quarter ended 30.09.2024					Amount (Rs. In lacs)
		For the Qtr Ended			Half Year Ended		
Particulars		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	(Refer Notes Below)						
1	Income from operations						
	(a) Net sales/ income from operations	18.78	2,278.03	1,235.76	2,296.81	1,933.00	5,436.84
	(b) Other operating income	336.71	-	-	336.71	-	10.70
	Total income from operations (net)	355.48	2,278.03	1,235.76	2,633.52	1,933.00	5,447.54
2	Expenses						
	(a) Cost of materials consumed	-	-	1,376.16	-	1,990.58	5,977.98
	(b) Purchases of stock-in-trade	-	-	(226.71)	2,106.46	(92.35)	(966.40)
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		2,106.46				
	(d) Employee benefits expense	8.04	7.26	8.43	15.30	16.13	34.63
	(e) Depreciation and amortisation expense	5.12	5.12	7.28	10.24	14.56	29.92
	(f) Other expenses	6.71	10.27	19.67	16.98	38.11	228.08
	Total expenses	19.87	2,129.10	1,184.84	2,148.98	1,967.03	5,304.22
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	335.61	148.93	50.92	484.54	(34.04)	143.33
4	Other income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	335.61	148.93	50.92	484.54	(34.04)	143.33
6	Finance costs	28.05	29.16	18.69	57.21	34.21	81.61
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	307.56	119.77	32.22	427.33	(68.25)	61.72
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	307.56	119.77	32.22	427.33	(68.25)	61.72
10	Tax expense	-	-	-	-	-	2.94

Notes :

- 1 The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024
- 2 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, 2024.
- 3 The Company is engaged in the business of NBFC activities and there are no separate reportable segments as per Accounting Standard - 17 on "Segment Reporting".
- 4 The previous Period / years figures have been regrouped / reclassified wherever necessary
- 5 Statement of Assets and liabilities on the Half yealy result is annexed.

By Order of the Board
of Radico Khaitan Finance Ltd.



Place: New Delhi
Date: 14.11.24

Krishan Kumar Sharma
Director



Statement of Assets and Liabilities		STANDALONE	
		As at 30.09.2024	As at 31.03.2024
	ASSETS		
1	Financial Assets		
	a) Cash and cash equivalents	2.89	9.18
	b) Receivables		
	i. Trade receivables		
	c) Loans	242.67	126.37
	d) Investments	3,229.56	33.74
	e) Other Financial Assets	9.90	2,116.35
2	Non Financial Assets		
	a) Current Assets		
	b) Property, Plant & Equipment	55.10	63.17
	c) Other Non Financial Assets	34.45	34.45
	TOTAL ASSETS	3,574.56	2,383.25
	LIABILITIES AND EQUITY		
	LIABILITIES		
	Financial Liabilities		
	a) Payables		
	i. Trade Payable		
	ii) total outstanding dues of micro enterprises and small enterprises		
	iii) total outstanding dues of creditors other micro enterprises and small enterprises		
	iv) Other Trade Payables		
	v) total outstanding dues of micro enterprises and small enterprises		
	vi) total outstanding dues of creditors other micro enterprises and small enterprises	0.43	1.94
	b) Borrowings [Other than Debt Securities]		
	c) Other Financial Liabilities	2,037.62	1,248.30
2	Non-Financial liabilities		
	a) Provisions	0.31	0.31
	b) other financial liabilities	47.85	71.68
3	Equity		
	Equity Share Capital	900.00	900.00
	Other Equity		
	i. Reserves and Surplus	588.35	161.02
	Total Liabilities	3,574.56	2,383.25

RADICO KHAITAN FINANCE LIMITED

Reg. off. PLOT NO.-4A, 4TH FLOOR, DAIRY FARM MASOODPUR, NEW DELHI-110070

CIN No. L74899DL1984PLC019092

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPT 2024

Particulars	30.09.2024	31.03.2024
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	427.33	61.72
Adjustment for		
(Profit)/Loss on sale of Fixed Assets/ Fixed Assets w/o	-	-
Depreciation	10.24	29.92
Provision	-	(14.91)
total	437.57	76.73
Less: Tax paid	-	2.94
Net profit after tax	437.57	73.80
Financial assets		
Trade receivables	-	133.74
Loans	(116.30)	109.47
Investments	(3,195.80)	-
Financial liabilities		
Trade payables	(1.51)	1.94
Other financial liabilities	789.32	649.40
Net cash flow financial activities	(2,086.72)	968.35
Non financial assets		
Inventories	2,106.45	(966.40)
Plant & property	(2.17)	(3.54)
Non financial liabilities		
Provision	-	14.91
Other financial liabilities	(23.85)	(8.27)
	2,080.43	(963.30)
Net cash Provided by Financing Activities (C)	(6.29)	5.05
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(6.29)	5.05
Cash and Cash Equivalents at the beginning of the year	9.18	4.13
Cash and Cash Equivalents at the end of year	2.89	9.18



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

Consolidated Unaudited Financial Results for the quarter ended 30.09.2024

PART I	Particulars	Statement of Consolidated Unaudited Financial Results for the Quarter ended 30.09.2024						Previous year ended
		For the Qtr Ended			Half Year Ended			
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	
	(Refer Notès Below)							
1	Income from operations		2,278.03	1,235.76		1,933.00	5,436.84	
	(a) Net sales/ income from operations	18.78					10.70	
	(b) Other operating income	336.71						
	Total income from operations (net)	355.48	2,278.03	1,235.76		1,933.00	5,447.54	
2	Expenses							
	(a) Cost of materials consumed			1,376.16		1,990.58	5,977.98	
	(b) Purchases of stock-in-trade			(226.71)		(92.35)	(966.40)	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		2,106.46					
	(d) Employee benefits expense	8.04	7.26	8.43	15.30	16.13	34.63	
	(e) Depreciation and amortisation expense	5.12	5.12	7.28	10.24	14.56	29.92	
	(f) Other expenses	6.71	10.27	19.67	16.98	38.11	228.08	
	Total expenses	19.87	2,129.10	1,184.84	2,148.98	1,967.03	5,304.22	
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	335.61	148.93	50.92	484.54	(34.04)	143.33	
4	Other income							
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	335.61	148.93	50.92	484.54	(34.04)	143.33	
6	Finance costs	28.05	29.16	18.69	57.21	34.21	81.61	
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	307.56	119.77	32.22	427.33	(68.25)	61.72	
8	Exceptional items							
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	307.56	119.77	32.22	427.33	(68.25)	61.72	
10	Tax expense						2.94	



Notes :

- 1 The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024
- 2 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, 2024.
- 3 The Company is engaged in the business of NBFC activities and there are no separate reportable segments as per Accounting Standard - 17 on "Segment Reporting".
- 4 The previous Period / years figures have been regrouped / reclassified wherever necessary
- 5 Statement of Assets and liabilities on the Half yealy result is annexed.

By Order of the Board
of Radico Khaitan Finance Ltd.



Krishan Kumar Sharma
Director

Place: New Delhi
Date: 14.11.24

Statement of Assets and Liabilities		CONSOLIDATED	
		As at 30.09.2024	As at 31.03.2024
	ASSETS		
1	Financial Assets		
	a. Cash and cash equivalents	2.89	9.18
	b) Receivables		
	i. Trade receivables	166.57	126.37
	c) Loans		
	d) investments	3,236.90	21.39
	e) Other Financial Assets	9.90	2,116.35
2	Non Financial Assets		
	a) Current Assets		
	b) Property, Plant & Equipment	55.10	63.17
	c) Other Non Financial Assets	110.55	34.45
	TOTAL ASSETS	3,581.90	2,370.90
	LIABILITIES AND EQUITY		
	LIABILITIES		
	Financial Liabilities		
	a) Payables		
	i. Trade Payable		
	ii) total outstanding dues of micro enterprises and small enterprises		
	iii) total outstanding dues of creditors other micro enterprises and small enterprises		
	iv) Other Trade Payables		
	v) total outstanding dues of micro enterprises and small enterprises		
	vi) total outstanding dues of creditors other micro enterprises and small enterprises	0.43	1.94
	b) Borrowings (Other than Debt Securities)		
	c) Other Financial Liabilities	2,037.62	1,248.30
2	Non-financial liabilities		
	a) Provisions	0.31	0.31
	b) other financial liabilities	47.85	71.68
3	Equity		
	Equity Share Capital	900.00	900.00
	Other Equity		
	i. Reserves and Surplus	595.69	148.67
	Total Liabilities	3,581.90	2,370.90

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RADICO KHAITAN FINANCE LIMITED

Reg. off. PLOT NO.-4A, 4TH FLOOR, DAIRY FARM MASOODPUR, NEW DELHI-110070

CIN No. L74899DL1984PLC019092

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPT 2024

Particulars	30.09.2024	31.03.2024
Cash Flow from Operating activities		
Net Profit before Tax & extra ordinary items	434.67	82.65
Adjustment for		
(Profit)/Loss on sale of Fixed Assets/ Fixed Assets w/o	-	-
Depreciation	10.24	29.92
Provision	-	(14.91)
total	444.91	97.66
Less: Tax paid	-	2.94
Net profit after tax	444.91	94.73
Financial assets		
Trade receivables	-	133.74
Loans	(116.30)	109.47
Investments	(3,203.14)	(20.93)
Financial liabilities		
Trade payables	(1.51)	1.94
Other financial liabilities	789.32	649.40
Net cash flow financial activities	(2,086.72)	968.35
Non financial assets		
Inventories	2,106.45	(966.40)
Plant & property	(2.17)	(3.54)
	-	-
Non financial liabilities		
Provision	-	14.91
Other financial liabilities	(23.85)	(8.27)
	2,080.43	(963.30)
Net cash Provided by Financing Activities (C)	(6.29)	5.05
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	(6.29)	5.05
Cash and Cash Equivalents at the beginning of the year	9.18	4.13
	-	-
Cash and Cash Equivalents at the end of year	2.89	9.18





DHARMENDRA KUMAR
PARTNER

RAK CHAMPS & Co. LLP

CHARTERED ACCOUNTANT

2nd Floor, Shankar Mansion, (Canara Bank Building)

Nawal Kishor Road, Kadamkuan, Patna - 800 003

Mob.: +91-8587835280, 7011513877, Tel.: 0612-7967995

E-mail : cadharmendra13@gmail.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 30th Sep 2024 ("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 Accountant

FRN-131094W/W100083

Dharmendra Kumar

Dharmendra Kumar

Partner

M. No. 545747

UDIN: - 24545747BKARPJ1314

Place: - Patna

Date: -14/11/2024

