

RADIANT FINANCIAL SERVICES LTD.

CIN : L65991WB1991PLC053192

Regd. Office : P-355, KEYATALA ROAD, KOLKATA - 700 029
Phone : (033) 2464 3717, (033) 4064 8252, Fax : 91 33 2464 5665
Visit us at : www.radiantfinancialservices.com
E-mail : rfsl@rediffmail.com

RFSL/095/2024

Date: 12/11/2024

To,
The Calcutta Stock Exchange Ltd.
Listing Department
7, Lyons Range
Kolkata - 700 001

Dear Sir/Madam,

Ref: CSE Scrip Code: 028163

Sub: Outcome of the Board Meeting held on 12th November, 2024

We would like to inform you that the Board of Directors of Radiant Financial Services Ltd ('the Company') in its meeting held at the Registered Office of the Company on Tuesday, November 12th, 2024 have:

1. Consider and approved the Unaudited Standalone Financial Results of the Company for the Quarter and Half-Year ended 30th September, 2024 is enclosed.
2. Consider and approved the Unaudited Consolidated Financial Results of the Company for the Quarter and Half-Year ended 30th September, 2024 is enclosed.

The said results will be duly published in leading newspapers as per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company.

The meeting of the Board commenced at 11:30 A.M. IST and conclude at 12.45 P.M.

You are requested to take the aforesaid information on your record.

Thanking You,

Yours faithfully,
For Radiant Financial Services Ltd.

For RADIANT FINANCIAL SERVICES LTD.



Company Secretary

Minakshi Gupta
Company Secretary & Compliance Officer
Membership No: A36330

Enclosed: As above



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033)2248-6561
e-mail : gk.sons@hotmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
RADIANT FINANCIAL SERVICES LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **RADIANT FINANCIAL SERVICES LIMITED** for the quarter and half year ended September 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H.R. AGARWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. : 323029E

CA HARI RAM AGARWAL
Partner
Membership No. 057625

UDIN : 24057625BKDHJ4768

Date: 12th November, 2024
Place: Kolkata



RADIANT FINANCIAL SERVICES LIMITED

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Phone No: 4064 8252, E-mail ID: rfsl@rediffmail.com, Website: www.radiantfinancialservices.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30 September 2024

(Rs in lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
Revenue from Operations						
a) Interest Income	12.95	12.86	11.06	25.81	21.82	44.46
b) Dividend Income	0.17	-	0.22	0.17	0.22	0.24
d) Sale of Stock-in-Trade	-	-	-	-	-	15.40
e) Other Income	54.38	-	-	54.38	-	0.04
I) Total Revenue from Operations	67.51	12.86	11.28	80.37	22.04	60.14
II) Total Income	67.51	12.86	11.28	80.37	22.04	60.14
Expenses						
a) Finance Cost	0.28	0.31	-	0.59	-	0.75
b) Purchase of Stock-in-Trade	5.20	-	-	5.20	-	14.70
c) Change in Inventories of Stock-in-Trade	(5.78)	-	-	(5.78)	-	-
d) Employees Benefits Expenses	7.42	7.68	7.21	15.10	13.80	29.58
e) Depreciation and Amortization Expenses	2.54	0.23	1.77	2.77	1.83	4.10
f) Other Expenses	3.87	5.12	6.08	8.99	9.33	22.12
III) Total Expenses	13.54	13.34	15.06	26.88	24.96	71.25
IV) Profit/(Loss) before tax (II-III)	53.97	(0.48)	(3.78)	53.49	(2.92)	(11.11)
Tax Expenses						
a) Current Tax						
- Current Year	-	-	-	-	-	3.60
- Earlier Year	(0.04)	-	-	(0.04)	-	(0.57)
b) Deferred Tax	0.15	-	-	0.15	-	(0.16)
V) Total Tax Expenses	0.10	-	-	0.10	-	2.87
VI) Profit/(Loss) for the period (IV-V)	53.86	(0.48)	(3.78)	53.38	(2.92)	(13.98)
Other Comprehensive Income(OCI)						
(A) (i) Items that will not be reclassified to Profit & Loss						
- Remeasurement of Equity Instruments through OCI	-278.68	137.33	83.00	(141.35)	74.81	50.14
(ii) Income tax relating to these items	58.57	(32.36)	(20.89)	26.21	(18.83)	6.01
Subtotal (A)	(220.11)	104.97	62.11	(115.14)	55.98	56.15
(B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
(ii) Income tax relating to these items	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
VII) Other Comprehensive Income (A+B)	(220.11)	104.97	62.11	(115.14)	55.98	56.15
VIII) Total Comprehensive Income for the period (VI+VII)	(166.25)	104.49	58.33	(61.76)	53.06	42.17
IX) Earnings per equity share (face value of Rs.10/- each) #						
Basic & Diluted(Rs.)	1.08	-	-	1.07	-	-

Earnings per share for the interim period is not annualized.



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2) Statement of Assets and Liabilities**(Rs in lakhs)**

	Particulars	As at	As at
		30.09.2024	31.03.2024
		(Unaudited)	(Audited)
	<u>ASSETS</u>		
I)	<u>Financial Assets</u>		
	a) Cash and Cash Equivalents	32.85	40.51
	b) Loans	604.66	574.38
	c) Investments	757.11	834.43
	d) Inventories	6.54	0.76
	e) Other Financial Assets	0.26	0.26
	Total Financial Assets	1,401.42	1,450.34
II)	<u>Non-Financial Assets</u>		
	a) Current Tax Assets (Net)	4.34	3.27
	b) Investment Property	141.52	141.52
	c) Property, Plant and Equipment	12.01	14.78
	d) Other Non-Financial Assets	4.44	4.40
	Total Non-Financial Assets	162.31	163.97
	Total Assets	1,563.73	1,614.31
	<u>LIABILITIES AND EQUITY</u>		
	<u>LIABILITIES</u>		
I)	<u>Financial Liabilities</u>		
	a) Borrowings (Other than Debt Securities)	14.98	16.86
	b) Other Financial Liabilities	6.07	-
	Total Financial Liabilities	21.05	16.86
II)	<u>Non-Financial Liabilities</u>		
	a) Provisions	-	5.36
	b) Deferred Tax Liabilities (Net)	173.03	197.90
	Total Non-Financial Liabilities	173.03	203.26
	<u>EQUITY</u>		
	a) Equity Share Capital	501.43	501.43
	b) Other Equity	868.21	892.76
	Total Equities	1,369.64	1,394.19
	Total Liabilities and Equity	1,563.73	1,614.31



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3) Statement of Cash Flows

(Rs in lakhs)

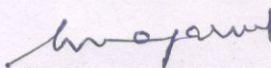
	Particulars	As at	As at
		30.09.2024	30.09.2023
		(Unaudited)	(Unaudited)
A)	Cash Flow from Operating Activities		
	Net Profit/(Loss) before tax as per Statement of Profit & Loss	53.49	(2.92)
	<u>Adjustments for:</u>		
	Depreciation and Amortization Expense	2.77	1.83
	Prepaid Expenses Written off	-	0.23
	Profit on sale of Investment	(54.38)	-
	Operating Cash Flow before Working Capital Changes	1.88	(0.86)
	<u>Adjustments for Changes in Working Capital</u>		
	(Increase)/Decrease in Inventories	(5.63)	-
	(Increase)/Decrease in Other Financial Assets	-	(1.63)
	(Increase)/Decrease in Other Non-Financial Assets	-	(3.41)
	Increase/(Decrease) in Other Financial Liabilities	6.07	-
	Increase/(Decrease) in Provisions	(5.36)	(0.06)
	Net Cash Flow from Operating Activities before taxes	(3.05)	(5.96)
	Less: Direct Taxes Paid/Deducted (Net of Refund)	-	2.36
	Net Cash Flow from Operating Activities (A)	(3.05)	(8.32)
B)	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	-	(18.02)
	Investment in Property	-	-
	(Increase)/Decrease in Loans	(30.28)	23.44
	Purchase of Investments	(63.45)	(24.65)
	Sale of Investments	91.00	-
	Net Cash Flow from Investing Activities (B)	(2.73)	(19.23)
C)	Cash Flow from Financing Activities		
	Proceeds/(Repayment) of Borrowings (Other than Debt Securities)	(1.88)	18.73
	Net Cash Flow from Financing Activities (C)	(1.88)	18.73
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(7.66)	(8.82)
	Cash and Cash Equivalents at the beginning of the year	40.51	18.03
	Cash and Cash Equivalents at the end of the year	32.85	9.21

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS-7) on 'Statement of Cash Flows'.

Notes:

- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other accounting principles generally accepted in India.
- The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 12th November 2024 and subjected to limited review by the statutory auditors of the Company.
- Provision for Income Tax will be provided in the Result for the Financial Year ended 31st March 2025.
- The figures for the quarter ended September 30th, 2024 represent balancing figures between year to date figures upto September 30th, 2024 and the quarter ended June 30th, 2024 which were subjected to limited review by the Statutory auditors.
- There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Company.
- Previous period/year figures have been regrouped/reclassified, wherever found necessary, to confirm to current period/year classification.

For H R AGARWAL & ASSOCIATES
Firm's Registration No. 323029E


Hari Ram Agarwal
Chartered Accountant
Partner
Membership No. 057625
Place: Kolkata
Date: 12th November, 2024



For and on behalf of the Board of Directors
RADIANT FINANCIAL SERVICES LTD.
For Radiant Financial Services Ltd.


Abhishek Kavan
Managing Director
(Managing Director)

DIN: 00195504



H. R. AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

219-C, Old China Bazar Street
1st Floor, Room No.B-6
KOLKATA - 700 001
Tele : (033) 2248-6561
e-mail : gk.sons@hotmail.com

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

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
RADIANT FINANCIAL SERVICES LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Radiant Financial Services Limited ("the Parent") and its associate (the Parent and its associate together referred to as "the Group") for the quarter and half yearly ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



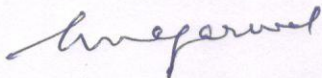
We also performed procedures in accordance with the Circular No. CIR/CFD/CMD/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following Entities:

Sr. No.	Name of Entity	Relationship
1.	Radiant Financial Services Limited	Holding Company
2.	Kayan Investment & Trading Co. Pvt. Ltd.	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of the associate included in the consolidated unaudited financial results, whose interim financial results reflect total Net Loss after tax of Rs. 50.46 Lakhs for the quarter and half year ended September 30, 2024 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of an associate is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For H. R. AGARWAL & ASSOCIATES
Chartered Accountants
(Firm Registration No. 323029E)



(CA. Hari Ram Agarwal)
Partner
Membership No. 057625



UDIN: **24057625BKDHNK3462**
Place : Kolkata
Date : 12.11.2024

RADIANT FINANCIAL SERVICES LIMITED

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Statement of Consolidated Un-Audited Financial Results for the Quarter and Half Year ended 30th September, 2024 (Rs in lakhs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30-Sep-24 (Un-audited)	30-Jun-24 (Un-audited)	30-Sep-23 (Un-audited)	30-Sep-24 (Un-audited)	30-Sep-23 (Un-audited)	31-Mar-24 (Audited)
Revenue from Operations						
a) Interest Income	12.95	12.86	11.06	25.81	21.82	44.46
b) Dividend Income	0.17	-	0.22	0.17	0.22	0.24
c) Sale of Stock-in-Trade	-	-	-	-	-	15.40
d) Other Income	54.38	-	-	54.38	-	0.04
Total Revenue from Operations	67.51	12.86	11.28	80.37	22.04	60.14
Total Income	67.51	12.86	11.28	80.37	22.04	60.14
Expenses						
a) Finance Charges	0.28	0.31	-	0.59	-	0.75
b) Purchase of Stock-in-Trade	5.20	-	-	5.20	-	14.70
c) Change in Inventories of Stock-in-Trade	(5.78)	-	-	(5.78)	-	-
d) Employees Benefits Expenses	7.42	7.68	7.21	15.10	13.80	29.58
e) Depreciation and Amortization Expenses	2.54	0.23	1.77	2.77	1.83	4.10
f) Other Expenses	3.87	5.12	6.08	8.99	9.33	22.12
Total Expenses	13.54	13.34	15.06	26.88	24.96	71.25
Profit/(Loss) before tax (II-III)	53.97	(0.48)	(3.78)	53.49	(2.92)	(11.11)
Tax Expenses						
a) Current Tax						
- Current Year	-	-	-	-	-	3.60
- Earlier Year	(0.04)	-	-	(0.04)	-	(0.57)
b) Deferred Tax	0.15	-	-	0.15	-	(0.16)
Total Tax Expenses	0.10	-	-	0.10	-	2.87
Profit/(Loss) for the period (IV-V)	53.86	(0.48)	(3.78)	53.38	(2.92)	(13.98)
Share of Profit/(Loss) of the Associates	6.88	-0.40	-	6.48	-	(1.37)
Profit/(Loss) for the year after (share of Profit/(Loss) of Associates)	60.75	-0.88	-3.78	59.87	(2.92)	(15.35)
Other Comprehensive Income(OCI)						
(A) (i) Items that will not be reclassified to Profit & Loss						
- Remeasurement of Equity Instruments through OCI	(278.68)	137.33	83.00	(141.35)	74.81	50.14
(ii) Income tax relating to these items	58.57	(32.36)	(20.89)	26.21	(18.83)	6.01
Subtotal (A)	(220.11)	104.97	62.11	(115.14)	55.98	56.15
(iii) Share of Other Comprehensive Income of Associates	4.81	-	-	4.81	-	4.00
Subtotal (A)	(215.30)	104.97	62.11	(110.33)	55.98	60.15
(B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
(ii) Income tax relating to these items	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
Other Comprehensive Income (A+B)	(215.30)	104.97	62.11	(110.33)	55.98	60.15
Total Comprehensive Income for the period (VII+VIII)	(154.55)	104.09	58.33	(50.46)	53.06	40.80
Earnings per equity share (face value of Rs.10/- each) #						
Basic & Diluted(Rs.)	-	-	-	1.20	(0.06)	-

Earnings per share for the interim period is not annualized.



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2) Statement of Assets and Liabilities (Rs in lakhs)

	Particulars	30-Sep-24 (Un-Audited)	31-Mar-24 (Audited)
	<u>ASSETS</u>		
I)	<u>Financial Assets</u>		
	a) Cash and Cash Equivalents	32.85	40.51
	b) Loans	604.66	574.38
	c) Investments	770.03	837.05
	d) Inventories	6.54	0.76
	e) Other Financial Assets	0.26	0.26
	Total Financial Assets	1,414.34	1,452.96
II)	<u>Non-Financial Assets</u>		
	a) Current Tax Assets (Net)	4.34	3.27
	b) Investment Property	141.52	141.52
	c) Property, Plant and Equipment	12.01	14.78
	d) Other Non-Financial Assets	4.44	4.40
	Total Non-Financial Assets	162.31	163.97
	Total Assets	1,576.65	1,616.94
	<u>LIABILITIES AND EQUITY</u>		
	<u>LIABILITIES</u>		
I)	<u>Financial Liabilities</u>		
	a) Borrowings (Other than Debt Securities)	14.98	16.86
	b) Other Financial Liabilities	6.07	-
	Total Financial Liabilities	21.05	16.86
II)	<u>Non-Financial Liabilities</u>		
	a) Provisions	-	5.36
	b) Deferred Tax Liabilities (Net)	174.65	197.90
	Total Non-Financial Liabilities	174.65	203.26
	<u>EQUITY</u>		
	a) Equity Share Capital	501.43	501.43
	b) Other Equity	879.51	895.38
	Total Equities	1,380.94	1,396.81
	Total Liabilities and Equity	1,576.65	1,616.94



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3) Statement of Cash Flows

(Rs in lakhs)

	Particulars	Year Ended	
		30-Sep-24 (Un-Audited)	30-Sep-23 (Un-Audited)
A)	Cash Flow from Operating Activities		
	Net Profit/(Loss) before tax as per Statement of Profit & Loss	59.97	(2.92)
	<u>Adjustments for:</u>		
	Depreciation and Amortization Expense	2.77	1.83
	Prepaid Expenses Written off	-	0.23
	Profit on Sale of Investment	(54.38)	
	Share of Associates	(6.49)	-
	Fair Value adjustment on Changes in Inventories of Stock-in-Trade	-	-
	Operating Cash Flow before Working Capital Changes	1.87	(0.86)
	<u>Adjustments for Changes in Working Capital</u>		
	(Increase)/Decrease in Inventories	(5.63)	-
	(Increase)/Decrease in Other financial assets	-	(1.63)
	(Increase)/Decrease in Other non-financial assets		(3.41)
	Increase/(Decrease) in Other Financial Liabilities	6.07	-
	Increase/(Decrease) in Provisions	(5.36)	(0.06)
	Net Cash Flow from Operating Activities before taxes	(3.05)	(5.96)
	<u>Less: Direct Taxes Paid/Deducted (Net of Refund)</u>	-	2.36
	Net Cash Flow from Operating Activities (A)	(3.05)	(8.32)
B)	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	-	(18.02)
	(Increase)/Decrease in Loans	(30.28)	23.44
	Purchase of Investments	(63.45)	(24.65)
	Sale of Investments	91.00	-
	Net Cash Flow from Investing Activities (B)	(2.73)	(19.23)
C)	Cash Flow from Financing Activities		
	Proceeds/(Repayment) of Borrowings (Other than Debt Securities)	(1.88)	18.73
	Net Cash Flow from Financing Activities (C)	(1.88)	18.73
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(7.66)	(8.82)
	Cash and Cash Equivalents at the beginning of the year	40.51	18.03
	Cash and Cash Equivalents at the end of the year	32.85	9.21

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS-7) on 'Statement of Cash Flows'.

Notes:

The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other accounting principles generally accepted in India.

- 1) The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 12th November 2024 and subjected to limited review by the statutory auditors of the Company.
- 2) Provision for Income Tax will be provided in the Result for the Financial Year ended 31st March 2025.
- 3) The figures for the quarter ended September 30th, 2024 represent balancing figures between year to date figures upto September 30th, 2024 and the quarter ended June 30th, 2024 which were subjected to limited review by the Statutory auditors.
- 4) There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the Company.
- 5) Previous period/year figures have been regrouped/reclassified, wherever found necessary, to conform to current period/year classification.

For H R AGARWAL & ASSOCIATES
Firm's Registration No. 323029E

Hari Ram Agarwal

Hari Ram Agarwal
Chartered Accountant
Partner
Membership No. 057625
Place: Kolkata
Date: 12th November, 2024



For and on behalf of the Board of Directors
RADIANT FINANCIAL SERVICES LIMITED
For Radiant Financial Services Ltd.

Abhishek Kayan
Abhishek Kayan
(Managing Director)
DIN: 00195504