

## Integrated Filing — IndAS

<b>General information about company</b>	
<b>Scrip Code</b>	543732
<b>NSE Symbol</b>	RADIANTCMS
<b>MSEI Symbol</b>	NOTLISTED
<b>ISIN</b>	INE855R01021
<b>Name of company</b>	RADIANT CASH MANAGEMENT SERVICES LIMITED
<b>Type of company</b>	Main Board
<b>Class of security</b>	Equity
<b>Date of start of financial year</b>	01-04-2025
<b>Date of end of financial year</b>	31-03-2026
<b>Date of board meeting when results were approved</b>	06-11-2025
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	29-10-2025
<b>Description of presentation currency</b>	INR
<b>Level of rounding used in financial results</b>	Lakhs
<b>Reporting Type</b>	Quarterly
<b>Reporting Quarter</b>	Second quarter
<b>Nature of report standalone or consolidated</b>	Standalone
<b>Whether results are audited or unaudited for the quarter ended</b>	Unaudited
<b>Whether results are audited or unaudited for the Year to date for current period ended/year ended</b>	Unaudited
<b>Segment Reporting</b>	Single segment

<b>Description of single segment</b>	CASH LOGISTICS SERVICES
<b>Start date and time of board meeting</b>	06-11-2025 15:00:00
<b>End date and time of board meeting</b>	06-11-2025 15:50:00
<b>Whether cash flow statement is applicable on company</b>	Yes
<b>Type of cash flow statement</b>	Cash Flow Indirect
<b>Declaration of unmodified opinion or statement on impact of audit qualification</b>	Declaration of unmodified opinion
<b>Whether the company has any related party?</b>	Yes
<b>Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?</b>	Yes
<b>(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public</b>	NA
<b>(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman &amp; Managing Director, Executive Director or such other Executives appointed for a fixed tenure.</b>	NA
<b>Whether the company is a high value debt listed entity according to regulation 15 (1A)?</b>	No
<b>(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?</b>	
<b>(b) If answer to above question is No, please explain the reason for not complying.</b>	
<b>Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?</b>	Yes
<b>Latest Date on which RPT policy is updated</b>	28-01-2023
<b>Indicate Company website link for updated RPT policy of the Company</b>	<a href="https://www.radiantcashservices.com/corporate-governance/">https://www.radiantcashservices.com/corporate-governance/</a>
<b>Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?</b>	No
<b>No. of times funds raised during the quarter</b>	
<b>Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?</b>	No

NA

**Financial Results Ind-AS**

**Amount in (Lakhs)**

Particulars		3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-07-2025	01-04-2025
B	Date of end of reporting period	30-09-2025	30-09-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
1	<b>Income</b>		
	Revenue from operations	10,010.30	19,851.40
	Other income	228.20	451.00
	<b>Total income</b>	<b>10,238.50</b>	<b>20,302.40</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	2,145.20	4,219.70
(e)	Finance costs	91.50	168.10
(f)	Depreciation, depletion and amortisation expense	240.70	471.70
(f)	<b>Other Expenses</b>		
1	Other Expenses	6,533.20	12,923.90
	<b>Total other expenses</b>	<b>6,533.20</b>	<b>12,923.90</b>
	<b>Total expenses</b>	<b>9,010.60</b>	<b>17,783.40</b>
3	<b>Total profit before exceptional items and tax</b>	<b>1,227.90</b>	<b>2,519.00</b>
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	<b>1,227.90</b>	<b>2,519.00</b>
6	Tax expense		
7	Current tax	282.60	630.50

8	Deferred tax	(23.00)	(34.00)
9	Total tax expenses	259.60	596.50
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	968.30	1,922.50
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	968.30	1,922.50
17	<u>Other comprehensive income net of taxes</u>	(18.20)	(14.80)
18	Total Comprehensive Income for the period	950.10	1,907.70
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,067.10	1,067.10
	Face value of equity share capital	1	1
27	Details of debt securities		
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.91	1.8
	Diluted earnings (loss) per share from continuing operations	0.91	1.8

ii	<b>Earnings per equity share for discontinued operations</b>		
	<b>Basic earnings (loss) per share from discontinued operations</b>	0	0
	<b>Diluted earnings (loss) per share from discontinued operations</b>	0	0
ii	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.91	1.8
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.91	1.8
24	<b>Debt equity ratio</b>		
25	<b>Debt service coverage ratio</b>		
26	<b>Interest service coverage ratio</b>		
27	<b>Disclosure of notes on financial results</b>		

### Remarks

Debt equity ratio

Debt service coverage ratio

Interest service coverage ratio

### Statement of Asset and Liabilities

**Amount in (Lakhs)**

Particulars	Year ended (dd-mm-yyyy)
<b>Date of start of reporting period</b>	01-04-2025
<b>Date of end of reporting period</b>	30-09-2025
<b>Whether results are audited or unaudited</b>	Unaudited
<b>Nature of report standalone or consolidated</b>	Standalone

Assets

<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	2,899.60
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	34.90
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	1,120.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	3,118.30
	<b>Total non-current financial assets</b>	<b>4,238.30</b>
	Deferred tax assets (net)	227.20
	Other non-current assets	495.20
	<b>Total non-current assets</b>	<b>7,895.20</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	0.00
	<b>Current financial asset</b>	
	Current investments	0.00
	Trade receivables, current	8,286.70
	Cash and cash equivalents	17,793.30
	Bank balance other than cash and cash equivalents	5,987.80
	Loans, current	0.00
	<b>Other current financial assets</b>	<b>1,271.00</b>

	<b>Total current financial assets</b>	<b>33,338.80</b>
	<b>Current tax assets (net)</b>	0.00
	<b>Other current assets</b>	655.50
	<b>Total current assets</b>	<b>33,994.30</b>
3	<b>Non-current assets classified as held for sale</b>	
4	<b>Regulatory deferral account debit balances and related deferred tax Assets</b>	
	<b>Total assets</b>	41,889.50
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	<b>Equity share capital</b>	1,067.10
	<b>Other equity</b>	25,456.40
	<b>Total equity attributable to owners of parent</b>	<b>26,523.50</b>
	<b>Non controlling interest</b>	
	<b>Total equity</b>	<b>26,523.50</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	<b>Borrowings, non-current</b>	0.00
	<b>Trade payables, non-current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	
	<b>Total Trade payable</b>	
	<b>Other non-current financial liabilities</b>	527.90
	<b>Total non-current financial liabilities</b>	<b>527.90</b>
	<b>Provisions, non-current</b>	0.00
	<b>Deferred tax liabilities (net)</b>	

	<b>Deferred government grants, Non-current</b>	
	<b>Other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>527.90</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	<b>Borrowings, current</b>	11,678.80
	<b>Trade payables, current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	91.20
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	117.20
	<b>Total Trade payable</b>	208.40
	<b>Other current financial liabilities</b>	2,403.10
	<b>Total current financial liabilities</b>	<b>14,290.30</b>
	<b>Other current liabilities</b>	466.70
	<b>Provisions, current</b>	81.10
	<b>Current tax liabilities (Net)</b>	
	<b>Deferred government grants, Current</b>	
	<b>Total current liabilities</b>	<b>14,838.10</b>
3	<b>Liabilities directly associated with assets in disposal group classified as held for sale</b>	
4	<b>Regulatory deferral account credit balances and related deferred tax liability</b>	
	<b>Total liabilities</b>	<b>15,366.00</b>
	<b>Total equity and liabilities</b>	<b>41,889.50</b>
	<b>Disclosure of notes on assets and liabilities</b>	

### Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

**Amount in (Lakhs)**

	<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
	<b>Date of start of reporting period</b>	01-07-2025	01-04-2025
	<b>Date of end of reporting period</b>	30-09-2025	30-09-2025
	<b>Whether results are audited or unaudited</b>	Unaudited	Unaudited
	<b>Nature of report standalone or consolidated</b>	Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
	<b>Total Segment Revenue</b>		
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>		
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
	<b>Total Profit before tax</b>		
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>		
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>	null	null
	<b>Net Segment Asset</b>	null	null
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>	null	null
	<b>Net Segment Liabilities</b>	null	null
	<b>Disclosure of notes on segments</b>		

**Other Comprehensive Income****Amount in (Lakhs)**

	<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	<b>Date of start of reporting period</b>	01-07-2025	01-04-2025
B	<b>Date of end of reporting period</b>	30-09-2025	30-09-2025
C	<b>Whether results are audited or unaudited</b>	Unaudited	Unaudited
D	<b>Nature of report standalone or consolidated</b>	Standalone	Standalone
	<b>Other comprehensive income [Abstract]</b>		
1	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Remeasurements of Defined Benefit Plan Actuarial Gains /(Losses)	(24.30)	(19.80)
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	(24.30)	(19.80)
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	(6.10)	(5.00)
3	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>		
5	<b>Total Other comprehensive income</b>	(18.20)	(14.80)

**Cash flow statement, indirect****Amount in (Lakhs)**

	<b>Particulars</b>	<b>Year ended (dd-mm-yyyy)</b>
A	<b>Date of start of reporting period</b>	01-04-2025

<b>B</b>	<b>Date of end of reporting period</b>	30-09-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Unaudited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Standalone
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	<b>Profit before tax</b>	2,519.00
	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments for finance costs</b>	168.10
	<b>Adjustments for decrease (increase) in inventories</b>	0.00
	<b>Adjustments for decrease (increase) in trade receivables, current</b>	(1,009.30)
	<b>Adjustments for decrease (increase) in trade receivables, non-current</b>	0.00
	<b>Adjustments for decrease (increase) in other current assets</b>	12.80
	<b>Adjustments for decrease (increase) in other non-current assets</b>	0.00
	<b>Adjustments for other financial assets, non-current</b>	(42.00)
	<b>Adjustments for other financial assets, current</b>	(15.60)
	<b>Adjustments for other bank balances</b>	0.00
	<b>Adjustments for increase (decrease) in trade payables, current</b>	(16.10)
	<b>Adjustments for increase (decrease) in trade payables, non-current</b>	0.00
	<b>Adjustments for increase (decrease) in other current liabilities</b>	119.30
	<b>Adjustments for increase (decrease) in other non-current liabilities</b>	0.00
	<b>Adjustments for depreciation and amortisation expense</b>	471.70
	<b>Adjustments for impairment loss reversal of impairment loss recognised in profit or loss</b>	0.00
	<b>Adjustments for provisions, current</b>	127.60
	<b>Adjustments for provisions, non-current</b>	0.00
	<b>Adjustments for other financial liabilities, current</b>	42.70
	<b>Adjustments for other financial liabilities, non-current</b>	0.00
	<b>Adjustments for unrealised foreign exchange losses gains</b>	0.00

Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	<b>(140.80)</b>
Net cash flows from (used in) operations	<b>2,378.20</b>
Dividends received	0.00
Interest paid	0.00
Interest received	(353.80)
Income taxes paid (refund)	792.60
Other inflows (outflows) of cash	(24.10)
Net cash flows from (used in) operating activities	<b>1,207.70</b>
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.90

Purchase of property, plant and equipment	138.00
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	800.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	270.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(2,289.00)
<b>Net cash flows from (used in) investing activities</b>	<b>(2,956.10)</b>
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00

Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	2,790.80
Repayments of borrowings	0.00
Payments of lease liabilities	116.50
Dividends paid	2,667.70
Interest paid	166.30
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	(159.70)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,908.10)
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	(1,908.10)
Cash and cash equivalents cash flow statement at beginning of period	18,867.00
Cash and cash equivalents cash flow statement at end of period	16,958.90

### Details of Impact of Audit Qualification

	<b>Amount in (Lakhs)</b>
Whether results are audited or unaudited	Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

**Auditor's opinion**

**Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results** Yes

Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	ASA & Associates LLP	Yes	31-03-2026

**Amount in (Lakhs)****Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	In case monies are due to either party as a result of the transaction		In case any financial incurred to make corporate deposits	
	Name	PAN	Name	PAN							Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)
1	Radiant Cash Management Services Limited		Radiant Protection Force Private Limited		Any other transaction	Contract Charges - Guards & Drivers	5,900.00	Approved	2,233.60	(82.50)	30.70			

2	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Any other transaction	Contract expenses - Cash Van (net)	4,800.00	Approved	1,273.30	0.00	0.00
3	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Any other transaction	Rent - Vehicles & Generators	1,690.00	Approved	417.80	0.00	0.00
4	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Any other transaction	Rent - Buildings	110.00	Approved	51.10	0.00	0.00
5	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Interest received		70.00	Approved	25.30	0.00	0.00
6	Radiant Cash Management Services Limited	Radiant Foundation	Entity significantly influenced by the Director	Any other transaction	Donation given for CSR Activities	150.00	Approved	72.00	0.00	0.00
7	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Commission for onboarding Merchants / BCs	750.00	Approved	34.20	50.40	7.20
8	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Deputation of employees	80.00	Approved	18.00	18.00	38.90
9	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Corporate guarantee	3,000.00	Approved	1,000.00	1,280.00	2,280.00

10	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Any other transaction	Corporate guarantee commission	20.00	Approved	12.80	6.90	17.40
11	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Loan		1,500.00	Approved	800.00	0.00	800.00
12	Radiant Cash Management Services Limited	Aceware Fintech Services Private Limited	Subsidiary	Interest received			Approved	5.60	0.00	0.00
13	Radiant Cash Management Services Limited	Col. David Devasahayam	Managing Director	Remuneration			Approved	100.00	(15.00)	11.10
14	Radiant Cash Management Services Limited	Col. David Devasahayam	Managing Director	Dividend paid			Approved	1,305.90	0.00	0.00
15	Radiant Cash Management Services Limited	Dr. RENUKA DAVID	Whole Time Director	Remuneration			Approved	18.00	(2.40)	2.40
16	Radiant Cash Management Services Limited	Dr. RENUKA DAVID	Whole Time Director	Dividend paid			Approved	212.50	0.00	0.00
17	Radiant Cash Management Services Limited	Mr. Alexander David	Whole Time Director	Remuneration			Approved	12.00	(1.30)	1.70

18	Radiant Cash Management Services Limited	Mr. Alexander David	Whole Time Director	Dividend paid		Approved	0.00	0.00	0.00
19	Aceware Fintech Services Private Limited	Ms. Nimisha Joseph Vadakkan	Managing Director	Remuneration		Approved	8.50	0.00	1.40
20	Aceware Fintech Services Private Limited	Mr. Jimmin James Kurichiyil	Whole Time Director	Remuneration		Approved	19.50	0.10	2.80
21	Radiant Cash Management Services Limited	Radiant Protection Force Private Limited	Entity significantly influenced by the Director	Loan	600.00	Approved	0.00	500.00	500.00
Total value of transaction during the reporting period									7,620.10

### Text Block

Textual Information(1) flexible interest rate which is based on the highest borrowing rate applicable to Radiant Cash Management Services Limited during each quarter + 0.10 % p.a.

# Integrated Filing — IndAS

## General information about company

<b>Scrip Code</b>	543732
<b>NSE Symbol</b>	RADIANTCMS
<b>MSEI Symbol</b>	NOTLISTED
<b>ISIN</b>	INE855R01021
<b>Name of company</b>	RADIANT CASH MANAGEMENT SERVICES LIMITED
<b>Type of company</b>	Main Board
<b>Class of security</b>	Equity
<b>Date of start of financial year</b>	01-04-2025
<b>Date of end of financial year</b>	31-03-2026
<b>Date of board meeting when results were approved</b>	06-11-2025
<b>Date on which prior intimation of the meeting for considering financial results was informed to the exchange</b>	29-10-2025
<b>Description of presentation currency</b>	INR
<b>Level of rounding used in financial results</b>	Lakhs

<b>Reporting Type</b>	Quarterly
<b>Reporting Quarter</b>	Second quarter
<b>Nature of report standalone or consolidated</b>	Consolidated
<b>Whether results are audited or unaudited for the quarter ended</b>	Unaudited
<b>Whether results are audited or unaudited for the Year to date for current period ended/year ended</b>	Unaudited
<b>Segment Reporting</b>	Single segment
<b>Description of single segment</b>	CASH LOGISTICS SERVICES
<b>Start date and time of board meeting</b>	06-11-2025 15:00:00
<b>End date and time of board meeting</b>	06-11-2025 15:50:00
<b>Whether cash flow statement is applicable on company</b>	Yes
<b>Type of cash flow statement</b>	Cash Flow Indirect
<b>Declaration of unmodified opinion or statement on impact of audit qualification</b>	Declaration of unmodified opinion

### Financial Results Ind-AS

**Amount in (Lakhs)**

<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
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<b>A</b>	<b>Date of start of reporting period</b>	01-07-2025	01-04-2025
<b>B</b>	<b>Date of end of reporting period</b>	30-09-2025	30-09-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Unaudited	Unaudited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Consolidated	Consolidated
<b>1</b>		<b>Income</b>	
	<b>Revenue from operations</b>	10,473.30	20,481.70
	<b>Other income</b>	219.40	436.40
	<b>Total income</b>	<b>10,692.70</b>	<b>20,918.10</b>
<b>2</b>		<b>Expenses</b>	
<b>(a)</b>	<b>Cost of materials consumed</b>	0.00	0.00
<b>(b)</b>	<b>Purchases of stock-in-trade</b>	238.10	415.20
<b>(c)</b>	<b>Changes in inventories of finished goods, work-in-progress and stock-in-trade</b>	(2.80)	(83.90)
<b>(d)</b>	<b>Employee benefit expense</b>	2,360.00	4,655.50
<b>(e)</b>	<b>Finance costs</b>	150.70	271.30
<b>(f)</b>	<b>Depreciation, depletion and amortisation expense</b>	288.10	563.80
<b>(f)</b>		<b>Other Expenses</b>	
<b>1</b>	Other Expenses	6,699.40	13,349.70
	<b>Total other expenses</b>	<b>6,699.40</b>	<b>13,349.70</b>
	<b>Total expenses</b>	<b>9,733.50</b>	<b>19,171.60</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>959.20</b>	<b>1,746.50</b>

4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	<b>959.20</b>	<b>1,746.50</b>
6	Tax expense		
7	Current tax	282.60	630.50
8	Deferred tax	(89.50)	(226.70)
9	<b>Total tax expenses</b>	<b>193.10</b>	<b>403.80</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>766.10</b>	<b>1,342.70</b>
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	<b>766.10</b>	<b>1,342.70</b>
17	<u>Other comprehensive income net of taxes</u>	(22.10)	(17.70)
18	<b>Total Comprehensive Income for the period</b>	<b>744.00</b>	<b>1,325.00</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	850.60	1,585.00
	<b>Total profit or loss, attributable to non-controlling interests</b>	<b>(84.50)</b>	<b>(242.30)</b>
20	<b>Total Comprehensive income for the period attributable to</b>		

	<b>Comprehensive income for the period attributable to owners of parent</b>	830.10	1,568.50
	<b>Total comprehensive income for the period attributable to owners of parent non-controlling interests</b>	(86.10)	(243.50)
<b>21</b>	<b>Details of equity share capital</b>		
	<b>Paid-up equity share capital</b>	1,067.10	1,067.10
	<b>Face value of equity share capital</b>	1	1
<b>27</b>	<b>Details of debt securities</b>		
<b>22</b>	<b>Reserves excluding revaluation reserve</b>		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	<b>Basic earnings (loss) per share from continuing operations</b>	0.8	1.49
	<b>Diluted earnings (loss) per share from continuing operations</b>	0.8	1.49
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	<b>Basic earnings (loss) per share from discontinued operations</b>	0	0
	<b>Diluted earnings (loss) per share from discontinued operations</b>	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.8	1.49
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.8	1.49
<b>24</b>	<b>Debt equity ratio</b>		

25	<b>Debt service coverage ratio</b>
26	<b>Interest service coverage ratio</b>
27	<b>Disclosure of notes on financial results</b>

### Remarks

#### Debt equity ratio

**Debt service  
coverage ratio**

**Interest service  
coverage ratio**

### Statement of Asset and Liabilities

**Amount in (Lakhs)**

<b>Particulars</b>	<b>Year ended (dd-mm-yyyy)</b>
<b>Date of start of reporting period</b>	01-04-2025
<b>Date of end of reporting period</b>	30-09-2025
<b>Whether results are audited or unaudited</b>	Unaudited
<b>Nature of report standalone or consolidated</b>	Consolidated

<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>
	<b>Property, plant and equipment</b> 3,079.40
	<b>Capital work-in-progress</b>
	<b>Investment property</b>
	<b>Goodwill</b> 176.50
	<b>Other intangible assets</b> 571.30
	<b>Intangible assets under development</b>
	<b>Biological assets other than bearer plants</b>
	<b>Investments accounted for using equity method</b>
	<b>Non-current financial assets</b>
	<b>Non-current investments</b> 0.00
	<b>Trade receivables, non-current</b>
	<b>Loans, non-current</b> 0.00
	<b>Other non-current financial assets</b> 3,133.50
	<b>Total non-current financial assets</b> 3,133.50
	<b>Deferred tax assets (net)</b> 593.50
	<b>Other non-current assets</b> 500.60
	<b>Total non-current assets</b> 8,054.80
<b>2</b>	<b>Current assets</b>

	<b>Inventories</b>	160.10
	<b>Current financial asset</b>	
	<b>Current investments</b>	0.00
	<b>Trade receivables, current</b>	8,397.60
	<b>Cash and cash equivalents</b>	17,998.50
	<b>Bank balance other than cash and cash equivalents</b>	6,175.70
	<b>Loans, current</b>	0.00
	<b>Other current financial assets</b>	2,408.70
	<b>Total current financial assets</b>	<b>34,980.50</b>
	<b>Current tax assets (net)</b>	0.00
	<b>Other current assets</b>	1,313.80
	<b>Total current assets</b>	<b>36,454.40</b>
<b>3</b>	<b>Non-current assets classified as held for sale</b>	0.00
<b>4</b>	<b>Regulatory deferral account debit balances and related deferred tax Assets</b>	0.00
	<b>Total assets</b>	44,509.20
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	<b>Equity share capital</b>	1,067.10
	<b>Other equity</b>	25,131.40

	<b>Total equity attributable to owners of parent</b>	<b>26,198.50</b>
	<b>Non controlling interest</b>	(121.70)
	<b>Total equity</b>	<b>26,076.80</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	<b>Borrowings, non-current</b>	0.00
	<b>Trade payables, non-current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	0.00
	<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>	0.00
	<b>Total Trade payable</b>	0.00
	<b>Other non-current financial liabilities</b>	570.90
	<b>Total non-current financial liabilities</b>	<b>570.90</b>
	<b>Provisions, non-current</b>	0.00
	<b>Deferred tax liabilities (net)</b>	
	<b>Deferred government grants, Non-current</b>	
	<b>Other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>570.90</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	

	<b>Borrowings, current</b>	14,105.60
	<b>Trade payables, current</b>	
	<b>(A) Total outstanding dues of micro enterprises and small enterprises</b>	95.10
<b>(B) Total outstanding dues of creditors other than micro enterprises and small enterprises</b>		137.60
	<b>Total Trade payable</b>	232.70
	<b>Other current financial liabilities</b>	2,939.00
	<b>Total current financial liabilities</b>	<b>17,277.30</b>
	<b>Other current liabilities</b>	488.60
	<b>Provisions, current</b>	95.60
	<b>Current tax liabilities (Net)</b>	
	<b>Deferred government grants, Current</b>	
	<b>Total current liabilities</b>	<b>17,861.50</b>
<b>3</b>	<b>Liabilities directly associated with assets in disposal group classified as held for sale</b>	
<b>4</b>	<b>Regulatory deferral account credit balances and related deferred tax liability</b>	
	<b>Total liabilities</b>	<b>18,432.40</b>
	<b>Total equity and liabilities</b>	<b>44,509.20</b>
	<b>Disclosure of notes on assets and liabilities</b>	

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

**Amount in (Lakhs)**

Particulars	3 months/ 6 month ended (dd-mm- yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
<b>Date of start of reporting period</b>	01-07-2025	01-04-2025
<b>Date of end of reporting period</b>	30-09-2025	30-09-2025
<b>Whether results are audited or unaudited</b>	Unaudited	Unaudited
<b>Nature of report standalone or consolidated</b>	Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>	
	(net sale/income from each segment should be disclosed)	
	<b>Total Segment Revenue</b>	
	<b>Less: Inter segment revenue</b>	
	<b>Revenue from operations</b>	
<b>2</b>	<b>Segment Result</b>	
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>	
	<b>Total Profit before tax</b>	
	<b>i. Finance cost</b>	
	<b>ii. Other Unallocable Expenditure net off</b>	
	<b>Unallocable income</b>	
	<b>Profit before tax</b>	
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>	
	<b>Segment Asset</b>	

	<b>Total Segment Asset</b>		
	<b>Un-allocable Assets</b>	null	null
	<b>Net Segment Asset</b>	null	null
<b>4</b>		<b>Segment Liabilities</b>	
		<b>Segment Liabilities</b>	
	<b>Total Segment Liabilities</b>		
	<b>Un-allocable Liabilities</b>	null	null
	<b>Net Segment Liabilities</b>	null	null
	<b>Disclosure of notes on segments</b>		

### Other Comprehensive Income

**Amount in (Lakhs)**

	<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd- mm-yyyy)</b>
<b>A</b>	<b>Date of start of reporting period</b>	01-07-2025	01-04-2025
<b>B</b>	<b>Date of end of reporting period</b>	30-09-2025	30-09-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Unaudited	Unaudited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Consolidated	Consolidated
	<b>Other comprehensive income [Abstract]</b>		

<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
<b>1</b>	REMEASUREMENT OF PREDEFINED BENEFIT PLAN	(29.60)	(23.70)
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	(29.60)	(23.70)
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	(7.50)	(6.00)
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>		
<b>5</b>	<b>Total Other comprehensive income</b>	(22.10)	(17.70)

### Cash flow statement, indirect

**Amount in (Lakhs)**

	<b>Particulars</b>	<b>Year ended (dd-mm-yyyy)</b>
<b>A</b>	<b>Date of start of reporting period</b>	01-04-2025
<b>B</b>	<b>Date of end of reporting period</b>	30-09-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Unaudited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Consolidated
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	

<b>Profit before tax</b>	1,746.50
<b>Adjustments for reconcile profit (loss)</b>	
<b>Adjustments for finance costs</b>	271.30
<b>Adjustments for decrease (increase) in inventories</b>	(83.90)
<b>Adjustments for decrease (increase) in trade receivables, current</b>	(1,118.00)
<b>Adjustments for decrease (increase) in trade receivables, non-current</b>	0.00
<b>Adjustments for decrease (increase) in other current assets</b>	(383.60)
<b>Adjustments for decrease (increase) in other non-current assets</b>	0.00
<b>Adjustments for other financial assets, non-current</b>	(42.00)
<b>Adjustments for other financial assets, current</b>	(415.80)
<b>Adjustments for other bank balances</b>	0.00
<b>Adjustments for increase (decrease) in trade payables, current</b>	(12.20)
<b>Adjustments for increase (decrease) in trade payables, non-current</b>	0.00
<b>Adjustments for increase (decrease) in other current liabilities</b>	115.30
<b>Adjustments for increase (decrease) in other non-current liabilities</b>	0.00
<b>Adjustments for depreciation and amortisation expense</b>	563.80
<b>Adjustments for impairment loss reversal of impairment loss recognised in profit or loss</b>	0.00
<b>Adjustments for provisions, current</b>	98.20
<b>Adjustments for provisions, non-current</b>	0.00
<b>Adjustments for other financial liabilities, current</b>	25.50

Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	<b>(981.40)</b>
Net cash flows from (used in) operations	<b>765.10</b>
Dividends received	0.00
Interest paid	0.00
Interest received	(352.00)
Income taxes paid (refund)	796.00
Other inflows (outflows) of cash	0.30
Net cash flows from (used in) operating activities	<b>(382.60)</b>
Cash flows from used in investing activities	

<b>Cash flows from losing control of subsidiaries or other businesses</b>	0.00
<b>Cash flows used in obtaining control of subsidiaries or other businesses</b>	0.00
<b>Other cash receipts from sales of equity or debt instruments of other entities</b>	0.00
<b>Other cash payments to acquire equity or debt instruments of other entities</b>	0.00
<b>Other cash receipts from sales of interests in joint ventures</b>	0.00
<b>Other cash payments to acquire interests in joint ventures</b>	0.00
<b>Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships</b>	0.00
<b>Cash payment for investment in partnership firm or association of persons or limited liability partnerships</b>	0.00
<b>Proceeds from sales of property, plant and equipment</b>	0.90
<b>Purchase of property, plant and equipment</b>	151.00
<b>Proceeds from sales of investment property</b>	0.00
<b>Purchase of investment property</b>	0.00
<b>Proceeds from sales of intangible assets</b>	0.00
<b>Purchase of intangible assets</b>	0.00
<b>Proceeds from sales of intangible assets under development</b>	0.00
<b>Purchase of intangible assets under development</b>	0.00
<b>Proceeds from sales of goodwill</b>	0.00
<b>Purchase of goodwill</b>	0.00
<b>Proceeds from biological assets other than bearer plants</b>	0.00
<b>Purchase of biological assets other than bearer plants</b>	0.00

<b>Proceeds from government grants</b>	0.00
<b>Proceeds from sales of other long-term assets</b>	0.00
<b>Purchase of other long-term assets</b>	0.00
<b>Cash advances and loans made to other parties</b>	0.00
<b>Cash receipts from repayment of advances and loans made to other parties</b>	0.00
<b>Cash payments for future contracts, forward contracts, option contracts and swap contracts</b>	0.00
<b>Cash receipts from future contracts, forward contracts, option contracts and swap contracts</b>	0.00
<b>Dividends received</b>	0.00
<b>Interest received</b>	268.00
<b>Income taxes paid (refund)</b>	0.00
<b>Other inflows (outflows) of cash</b>	(2,476.90)
<b>Net cash flows from (used in) investing activities</b>	<b>(2,359.00)</b>
<b>Cash flows from used in financing activities</b>	
<b>Proceeds from changes in ownership interests in subsidiaries</b>	0.00
<b>Payments from changes in ownership interests in subsidiaries</b>	0.00
<b>Proceeds from issuing shares</b>	0.00
<b>Proceeds from issuing other equity instruments</b>	0.00
<b>Payments to acquire or redeem entity's shares</b>	0.00
<b>Payments of other equity instruments</b>	0.00
<b>Proceeds from exercise of stock options</b>	0.00

<b>Proceeds from issuing debentures notes bonds etc</b>	<b>0.00</b>
<b>Proceeds from borrowings</b>	<b>3,161.00</b>
<b>Repayments of borrowings</b>	<b>0.00</b>
<b>Payments of lease liabilities</b>	<b>129.80</b>
<b>Dividends paid</b>	<b>2,667.70</b>
<b>Interest paid</b>	<b>266.30</b>
<b>Income taxes paid (refund)</b>	<b>0.00</b>
<b>Other inflows (outflows) of cash</b>	<b>0.00</b>
<b>Net cash flows from (used in) financing activities</b>	<b>97.20</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(2,644.40)</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0.00</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(2,644.40)</b>
<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>19,808.50</b>
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>17,164.10</b>

### **Details of Impact of Audit Qualification**

**Amount in (Lakhs)**

**Whether results are audited or unaudited**

Unaudited

**Declaration of unmodified opinion or statement on impact of audit qualification**

Declaration of  
unmodified opinion

**Auditor's opinion**

**Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results**

Yes

Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	ASA & Associates LLP	Yes	31-03-2026