

RAHUL MERCHANDISING LIMITED

Regd. Office: H NO. 1/61-B Vishwas Nagar Shahdara East Delhi, Delhi-110032
Email id: rahulmerchandising@gmail.com, Website: www.rahulmerchandising.in
CIN: L74899DL1993PLC052461, Ph: 8947023801

Date: 19.01.2024

To,
Head-Listing & Compliance
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai- 400001

Scrip Code: 531887

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. **Friday, 19th January 2024** (commenced at 01:00 P.M. and concluded at 02:30 P.M.) have considered and approved, inter-alia, the following business(s):

1. The Unaudited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st December, 2023. **(Copy Enclosed)**
2. The Board considered and took on record, the Limited Review Report on Financial Results for the quarter ended 31st December 2023 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**

Kindly take the above information on your records.

Yours Sincerely,
For Rahul Merchandising Limited

Vaibhav Goel
Wholetime Director
DIN: 07899594

Place: New Delhi

**QUARTERLY AND YEAR TO DATE LIMITED REVIEW REPORT ON
UNAUDITED RESULTS****TO THE BOARD OF DIRECTORS OF
RAHUL MERCHANDISING LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **RAHUL MERCHANDISING LIMITED** for the quarter ended 31st December, 2023 and the year-to-date results for the period from 1st April, 2023 to 31st December, 2023 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. 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 provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 V S S A & Associates
Chartered Accountants
Firm Registration No 012421N

SAMIR VAID Digitally signed by
SAMIR VAID
Date: 2024.01.19
14:35:46 +05'30'

Place: New Delhi
Dated: 19th' January, 2024
UDIN: 24091309BKEQKY3190

Samir Vaid
Partner
Membership No. 091309

RAHUL MERCHANDISING LIMITED

Regd. Office: 1/61 B, Vishwas Nagar, Shahdara-110032
Phone No. 011-26212295 Website: www.rahulmerchandising.in
Email: rahulmerchandising@gmail.com, CIN : L74899DL1993PLC052461

Statement of Standalone Unaudited Financial Results for the Quarter ended December 31, 2023

Particulars	Amt in Lakhs					
	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	1.28	5.00	5.55	6.28	5.55	5.78
II. Other Income	0.00	0.00	0.00	0.00	0.00	1.28
III. Total Income (I +II)	1.28	5.00	5.55	6.28	5.55	7.06
IV. Expenses						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	1.14	0.75	1.35	2.64	1.35	2.10
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	2.52	2.25	2.29	6.03	4.80	5.86
Total Expenses (IV)	3.66	3.00	3.64	8.67	6.15	7.96
V. Profit/(Loss) before exceptional items and tax (III- IV)	-2.38	2.00	1.91	-2.39	-0.60	-0.90
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	-2.38	2.00	1.91	-2.39	-0.60	-0.90
VIII. Tax Expense						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-2.38	2.00	1.91	-2.39	-0.60	-0.90
X. Profit/(Loss) from discontinued operations						
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)						
XIII. Profit/(Loss) for the period (IX+XII)	-2.38	2.00	1.91	-2.39	-0.60	-0.90
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	-2.38	2.00	1.91	-2.39	-0.60	-0.90
XVI. Paid-up Equity Capital (Face Value of Rs. 10 each)	351.23	351.23	351.23	351.23	351.23	351.23
XVII. Other Equity						-370.28
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	0.07	0.06	0.05	0.07	-0.02	-0.03
(2) Diluted	0.07	0.06	0.05	0.07	-0.02	-0.03
XIX. Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.07	0.06	0.05	0.07	-0.02	-0.03
(2) Diluted	0.07	0.06	0.05	0.07	-0.02	-0.03

Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on **19th January 2024** and thereafter approved by the Board of Directors at their meeting held on **19th January 2024**.
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended December 31, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- (3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- (4) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- (5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification
- (6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (7) The above financial results of the Company are available on the Company's website www.rahulmerchandising.in and also at www.bseindia.com.

For Rahul Merchandising Limited

Vaibhav Goel
Digitally signed by Vaibhav Goel
Date: 2024.01.19 14:15:51 +05'30'

Vaibhav Goel
Wholetime Director
DIN: 07899594

Date: 19.01.2024

Place : Delhi