RAHUL MERCHANDISING LIMITED

Regd. Office: 204, Siddhartha Building, 96, Nehru Place, New Delhi-110019
Email id: rahulmerchandising@gmail.com, *Website*: www.rahulmerchandising.com
CIN: L74899DL1993PLC052461, *Ph*: 011-26212295

Date: 12.02.2018

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. Monday, 12th February, 2018 (commenced at 02:00 P.M. and concluded at 03:00 P.M.), have considered and approve, inter-alia, the following business(s):

1. Consideration and Approval of the Unaudited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st December, 2017. **(Copy Enclosed)**
2. The Board considered and took on record, the Limited Review Report on Financial Results for the Quarter and year ended 31st December, 2017 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. The Board took note of Statement of Investor Complaints/Grievances given Under Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the quarter ended 31st December, 2017.
4. The Board considered the change in Independence of Mr. Sunny Kumar (DIN: 07648718) approved him to act as Executive Director, instead of Non-Executive Independent Director with immediate effect.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Rahul Merchandising Limited

(Sunny Kumar)
Director
DIN: 07648718
Add: 204, Siddhartha Building, 96
Nehru Place New Delhi-110019

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Statement of Standalone Unaudited Financial Results for the Quarter ended December 31, 2017 **Amt. (In Lakhs)**

Particulars	Three months ended			Nine months ended		Year Ended
	Quarter ended 31-12-2017	Preceding 3 month ended 30-09-2017	Corresponding 3 month ended 31-12-2016	Year to date figures for the Curent year period ended on 31-12-2017	Year to date figures for the previous year period ended on 31-12-2016	Previous Year ended 31.03.2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	0.29	1.10	0	1.73	2.35	3.06
II. Other Income	0.00	0.00	0	0.00	0.00	0.00
III. Total Income (I +II)	**0.29**	**1.10**	**0**	**1.73**	**2.35**	**3.06**
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	0.00	0.00	0.00	0.00	0.00	0.00
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	0.29	1.31	0.06	1.73	0.45	3.06
Total Expenses (IV)	**0.29**	**1.31**	**0.06**	**1.73**	**0.45**	**3.06**
V. Profit/(Loss) before exceptional items and tax (III- IV)	**0.00**	**-0.21**	**-0.06**	**0.00**	**1.90**	**0.00**
VI. Exceptional items	0.00	0.00	0	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	**0.00**	**-0.21**	**-0.06**	**0.00**	**1.90**	**0.00**
VIII. Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
(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
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	**0.00**	**-0.21**	**-0.06**	**0.00**	**1.90**	**0.00**
X. Profit/(Loss) from discontinued operations	0.00	0.00	0	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	**0.00**	**-0.21**	**-0.06**	**0.00**	**1.90**	**0.00**
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)	**0.00**	**-0.21**	**-0.06**	**0.00**	**1.90**	**0.00**
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.00	-0.006	0.00	0.00	0.06	0.00
(2) Diluted	0.00	-0.006	0.00	0.00	0.06	0.00
XVII. 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
XVIII. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.00	-0.006	0.00	0.00	0.06	0.00
(2) Diluted	0.00	-0.006	0.00	0.00	0.06	0.00

Notes:

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 12th, February 2018. The Statutory Auditors have carried out a Limited Review of the above results.

(2) The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

(3) 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.

(4) There is a possibility that these quaterly financial results may require adjustment before constituting the final Ind AS financial statement as of and for the financial year ending March 31, 2018 due to changes in financial reporting requirements arising from new or revised standard or interpretations issued by MCA/appropriate authority or changes in use of one or more exemptions from full retrospective application of certain Ind AS as permitted under Ind AS- 101.

(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 disclosure requirements of the Accounting Standard (AS) 17 "Segment Reporting" prescribed by Companies (Accounting Standards) Rules 2006 are not applicable.

(7) Reconciliation of Profit after tax for the quarter ended 31-12-2016 between IND_AS compliant results as reported above with results provided in previous year as per Indian GAAP are given below:

PARTICULARS	31.12.2017	31.12.2016
	Unaudited	Unaudited
Net Profit as per previous Indian GAAP	0.00	(-) 0.06
Impact of IND_AS adjustments	NIL	NIL
Net Profit as per IND_AS	0.00	(-) 0.06

For Rahul Merchandising Limited

(Sunny Kumar)
Director
DIN: 07648718

Date: 12-2-2018
Place: New Delhi

JAGDISH SAPRA & CO LLP
CHARTERED ACCOUNTANTS

23, Prakash Apartments, 5, Ansari Road,
Darya Ganj, New Delhi-110002
Tel. : 011- 41563112 / 13 / 14, Fax : 41563115
Res.: 011-26102381
E-mail : sapra_kalra@yahoo.co.uk
: sapra.kalra@gmail.com

REVIEW REPORT TO RAHUL MERCHANDISING LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **RAHUL MERCHANDISING LIMITED** ('the Company') for the Nine Months and Quarter ended December 31,2017 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th' July 2016.

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors/committee of 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 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 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 statement is 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.

JAGDISH SAPRA & CO LLP
LLPIN- AAG-5546
New Delhi
FRN : 001378N/N500037
Chartered Accountants

4. Based on our review conducted at stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 modified by SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July,2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR JAGDISH SAPRA & CO LLP
(FIRM REGISTRATION NO 001378N/N500037)
CHARTERED ACCOUNTANTS

JAGDISH SAPRA & CO LLP
LLPIN- AAG-5546
New Delhi
FRN : 001378N/N500037
Chartered Accountants

PARTNER
(CA VIPAL KUMAR KALRA)
M. NO. 084583

NEW DELHI
DATED: 12.02.2018