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: 09.11.2019

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

Scrip Code: 531887

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

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. Saturday, 9th November, 2019 (commenced at 01:00 P.M. and concluded at 03:00 P.M.), have considered and approved, 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 half year ended 30th September, 2019.
- **2.** The Board considered and took on record the **Limited Review Report** on Financial Results for the quarter ended 30th September, 2019 as placed by the Statutory Auditor of the Company.
- **3.** Taking note of the **Cash Flow Statement** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for quarter and half year ended on 30th September, 2019.
- **4.** 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 30th September, 2019.

Kindly take the above information on your records.

Sincerely,

For Rahul Merchandising Limited

SUNNY Digitally signed by SINN'N KUMAR Div. Cells, or a Proceed 1-100, att-thanpana, 25-20-16, and 2

(Sunny Kumar) Whole-time Director DIN: 07648718

A-1/255, Safdarjung Enclave, New Delhi-110029

Fax: 011-41563115

E-mail: vssaassociates@gmail.com

Independent Auditor's Limited Review Report on Un-audited Financial Results of the Company for the Quarter and half year ended 30th September, 2019

TO THE BOARD OF DIRECTORS OF

Rahul Merchandising Limited

204, Siddhartha Building, 96, Nehru Place, New Delhi-110019

- 1. We have reviewed the accompanying statement of unaudited financial results of Rahul Merchandising Limited for the quarter and half year ended 30th September, 2019 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 provide 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 VSSA & Associates Chartered Accountants ICAI Registration No: 012421N

Place: New Delhi Dated: 09.11.2019

UDIN: 19091309 AAAAFD2788

SAMIR VAID

Partner Membership No. 091309

RAHUL MERCHANDISING LIMITED

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Statement of Unaudited Financial Results for the Quarter ended 30th' Sep, 2019

Amt. (In Lakhs)

Particulars	Quarter Ended			Half Yea	Year Ended	
	30-09-19	30-06-19	31-03-19	30-09-19	30-09-18	31-03-19
			Unaudited)			(Audited)
I. Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II. Other Income	0.00	0.00	0.00	0.00		0.00
III. Total Income (I +II)	0.00	0.00	0.00	0.00	0.00	0.00
mi. rotal moonie (i vii)	0.00	0.00	0.00	0.00	0.00	0.00
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-	0.00	0.00	0.00	0.00	0.00	0.00
progress and stock-in-trade						
Employee Benefits Expenses	0.00	0.00	0.00			0.00
Finance Costs	0.00	0.00	0.00	0.00		0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00		0.00
Other Expenses	0.07	0.08	0.07	0.15	0.2	0.50
Total Expenses (IV)		80.0	0.07	0.15	0.20	0.50
V. Profit/(Loss) before exceptional items and tax	(0.07)	(0.08)	(0.07)	(0.15)	(0.20)	(0.50)
(III- IV)	0.00	0.00	0.00	0.00	0.00	0.00
VI. Exceptional items VII. Profit/(Loss) before tax (V-VI)	0.00	0.00		0.00		
VIII. Tax Expense	(0.07)	(80.0)	(0.07)	(0.15)	(0.20)	(0.50)
•	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 (3) Previous Year Tax	0.00	0.00	0.00	0.00		0.00
IX. Profit/(Loss) for the period from continuing	0.00	0.00	0.00	0.00	0.00	0.00
operations (VII-VIII)	(0.07)	(0.08)	(0.07)	(0.15)	(0.20)	(0.50)
	0.00	0.00	0.00	0.00	0.00	0.00
X. Profit/(Loss) from discontinued operations						
XI. Tax expense of discontinued operations XII. Profit/(Loss) from Discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	(0.07)	(0.08)	(0.07)	(0.15)	(0.20)	(0.50)
XIV. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
•	0.00	0.00	0.00	0.00	0.00	0.00
(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
	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	0.00	0.00	0.00	0.00	0.00	0.00
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)	(0.07)	(0.08)	(0.07)	(0.15)	(0.20)	(0.50)
(Comprising Profit (Loss) and Other	(0.07)	(0.00)	(0.07)	(0.13)	(0.20)	(0.30)
Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing						
operation):						
(1) Basic	(0.002)	(0.002)	(0.002)	(0.004)	(0.006)	(0.014)
(2) Diluted	(0.002)	(0.002)	(0.002)	(0.004)	(0.006)	(0.014)
XVII. Earnings per equity share (for					I 7	
discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.00
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.00
XVIII. Earnings per equity share (for						,,,,,
discontinued & continuing operations)	1					
(1) Basic	(0.002)	(0.002)	(0.002)	(0.004)	(0.006)	(0.014)
(2) Diluted	(0.002)	(0.002)	(0.002)	(0.004)	(0.006)	(0.014)

Notes:

- 1) The above results have been reviewed by the Audit Committee were approved and taken on record by the Board of Directors at its meeting held on November 9,2019.
- 2) Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment
- 3) Figures have been regrouped/rearranged wherever considered necessary.
- 4) There are no Other Comprehensive Income for the periods presented above.

For Rahul Merchandising Limited

SUNNY
KUMAR

Digitally graphed by SIRM P (LMAR)
O'Clock in Americans (parallel clock 27 (100, 100))
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(All Landbloom (parallel clock 27 (100))
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Sunny Kumar Whole-Time Director DIN: 07648718

Date: November 9, 2019 Place : New Delhi

RAHUL MERCHANDISING LIMITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER, 2019

Rs. in Lakhs

		Period ended 3	0-09-2019	Year ended 3	1.03.2019	Period ended	30-09-2018
A)	CASH FLOW FROM OPERATING ACTIVITIES						
	Net Profit/(loss) before tax	(0.15)		(0.50)		(0.20)	
	Operating Profit/(Loss) before working capital changes	(0.15)		(0.50)		(0.20)	
	Adjustment for:						
	Trade receivables	-		0.30		0.20	
	Inventories	-		-		-	
	Other receivables	-		-		-	
	Trade payable	0.15		0.35		0.20	
	CASH GENERATED FROM OPERATIONS	0.00		0.15		0.20	
	Interest paid	-		-		-	
	Direct taxes paid	-		-		-	
	NET CASH FROM OPERATING ACTIVITIES		0.00		0.15		0.20
B)	CASH FLOW FROM INVESTING ACTIVITIES						
<u> </u>	Purchase of fixed assets, including capital						
	Interest received	-		-		-	
	NET CASH USED IN INVESTING ACTIVITIES		- 1		-		-
C)	CASH FLOW FROM FINANCING ACTIVITIES						
	Net proceeds of short term borrowings	-		-		-	
	NET CASH USED IN FINANCING ACTIVITIES		-		-		-
	NET INCREASE/(DECREASE) IN CASH AND						
	CASH EQUIVALENT (A+B+C)		0.00		0.15		0.20
	CASH AND CASH EQUIVALENT As At 1st April, 2018						
	(Opening Balance)	0.23		0.08		0.08	
	CASH AND CASH EQUIVALENT As At 31st March, 2019						
	(Closing Balance)	0.23	(0.00)	0.23	-	0.28	-
	SUNNY KUMAR Sunny Kumar						
	= '						
	Whole time Director 07648718						
	Place : New Delhi						
	Dated : 09.11.2019						

RAHUL MERCHANDISING LIMITED

	STATEMENT OF ASSETS AND LIABILITIES				
		As at 30th Septemb	er, 2019	As at 31st Marc	h, 2019
	ASSETS				
1	Non-current assets				
	(a) Deferred tax Assets		0.15		0.1
2	Current assets				
	(a) Financial Assets				
	(i) Trade receivables	799.18		799.18	
	(ii) Cash and cash equivalents	0.23	799.41	0.23	799.4
	TOTAL ASSETS		799.56		799.5
	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	351.23		351.23	
	b) Other Equity	(154.40)	196.83	(154.25)	196.9
	LIABILITIES				
2	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings		597.29		597.2
	(ii) Trade payables				
	Total outstanding dues of creditors of micro				
	enterprises and small enterprises	0.00		0.00	
	Total outstanding dues of creditors other than				
	micro enterprises and small enterprises	5.45	5.45	5.30	5.3
	TOTAL FOLUTY AND LIABILITIES		700 57		700 5
	TOTAL EQUITY AND LIABILITIES		799.57		799.5
	SUNNY KUMAR Sunny Kumar		•		
	Whole time Director				
	07648718				