

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: 05.11.2020

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. Thursday, 5th November, 2020 (commenced at 01:00 P.M. and concluded at 04:00 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, 2020.
2. The Board considered and took on record the **Limited Review Report** on Financial Results for the quarter ended 30th September, 2020 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, 2020.
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, 2020.

Kindly take the above information on your records.

Sincerely,

For Rahul Merchandising Limited

(Sunny Kumar)
Whole-time Director
DIN: 07648718



**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 unaudited financial results of **RAHUL MERCHANDISING LIMITED** for the quarter ended 30th September, 2020 and the year to date results for the period from 1st April, 2020 to 30th September, 2020 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



Place: New Delhi

Dated: 05-11-2020

UDIN: 20091309AAAAGH9741

Membership No. 091309

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS
 FOR THE QUARTER ENDED SEPTEMBER, 2020**

(Rs. in lakhs except EPS)							
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1 + 2)	-	-	-	-	-	-
4	Expenses						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Changes in Inventories of Finished Goods and Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
c)	Employees benefits expense	-	-	-	-	-	-
d)	Finance costs	-	-	-	-	-	-
e)	Depreciation and amortization expense	-	-	-	-	-	-
f)	Other expenses	0.08	0.07	0.07	0.15	0.15	0.80
	Total Expenses	0.08	0.07	0.07	0.15	0.15	0.80
5	Profit/(Loss) before Exceptional Items and Tax (3 - 4)	(0.08)	(0.07)	(0.07)	(0.15)	(0.15)	(0.80)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	(0.08)	(0.07)	(0.07)	(0.15)	(0.15)	(0.80)
8	Tax expenses						
a)	Current Tax	-	-	-	-	-	-
b)	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period (7 - 8)	(0.08)	(0.07)	(0.07)	(0.15)	(0.15)	(0.80)
10	Other Comprehensive Income (OCI)						
i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
ii)	Income tax relating to items that will not be	-	-	-	-	-	-
iii)	Items to be reclassified to profit or loss	-	-	-	-	-	-
iv)	Income tax relating to items that will be reclassified	-	-	-	-	-	-
11	Total Comprehensive Income for the period (comprising	(0.08)	(0.07)	(0.07)	(0.15)	(0.15)	(0.80)
12	Paid-up equity share capital (Face value of Rs. 10 per share)	351.23	351.23	351.23	351.23	351.23	351.23
13	Earnings Per Share (EPS) (Face value of Rs. 10 per share)						
-	Basic and diluted EPS	(0.002)	(0.002)	(0.002)	(0.004)	(0.004)	(0.023)

NOTES:

1	The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 5, 2020. The Limited Review Report of the Statutory Auditors is being filed with the Bombay Stock Exchange.
2	This statement has 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 Operations of the Company relate to one segment. As such there are no reportable segments as per Ind AS 108 – "Operating Segments".
4	Previous periods / year figures have been regrouped, rearranged and re-classified wherever necessary to confirm to current periods classification.
5	The Financial Results are available under investors section of our website at www.perfectpac.com and under Financial Results at Corporate section of www.bseindia.com.

For Rahul Merchandising Limited

Sunny Kumar
 Whole-Time Director
 DIN: 07648718

Date: November 5, 2020
Place : New Delhi

RAHUL MERCHANDISING LIMITED		
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2020		
	Amount in Rs Lakhs	
	Quarter ended September 30, 2020 (01.07.2020 to 30.09.2020) (Unaudited)	Six Months ended September 30, 2020 (01.04.2020 to 30.09.2020) (Unaudited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	(0.08)	(0.15)
Adjustments for		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories		
Adjustments for decrease (increase) in trade receivables, current	0.05	0.05
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets		
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current		
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	0.08	0.15
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities		
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense		
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current		
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	0.13	0.20
Net cash flows from (used in) operations	0.05	0.05
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities		
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment		
Proceeds from sales of investment property		
Purchase of investment property		
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		

Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Cash receipts from repayment of advances and loans made to other parties		
Cash payments for future contracts, forward contracts, option contracts and swapcontracts		
Cash receipts from future contracts, forward contracts, option contracts and swapcontracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities		
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings		
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities		
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges		
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	0.05	0.05
Cash and cash equivalents cash flow statement at beginning of period	0.21	0.21
Cash and cash equivalents cash flow statement at end of period	0.26	0.26
Notes		
The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 05.11.2020. The Statutory auditors have conducted a limited review of the above unaudited financial results and have expressed an unmodified report on the same.		
For RAHUL MERCHANDISING LIMITED		
Sunny Kumar		
Wholetime Director		
DIN: 07648718		
Date:November 5, 2020		
Place: New Delhi		

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Statement of Audited Standalone Assets and Liabilities

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2020	31.03.2020
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financials Assets-	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other(to be specified)	-	-
(i) Deferred tax assets (net)	0.15	0.15
(j) Other non-current assets	-	-
Current Assets		
(a) Inventories	-	-
(b) Financials Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	201.62	201.62
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current tax Assets	-	-
(d) Other current Assets	-	-
TOTAL ASSETS	201.77	201.77
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	351.23	351.23
(b) Other Equity	-155.21	-155.05
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other Financial liabilities (other than specified in item (b) to be specified)	-	-
(b) Provisions	-	-
(c) Deffered Tax Liabilites (net)	-	-
(d) Other Non-Current Liabilities	-	-
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	5.75	5.60
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	-	-
(b) Other current liabilities	-	-
(c) provisions	-	-
(d) Current Tax Liablitries	-	-
TOTAL EQUITY AND LIABILITES	201.77	201.77

For Rahul Merchandising Limited

Sunny Kumar
 Whole-Time Director
 DIN: 07648718

Date: November 5, 2020
 Place : New Delhi