

# RAHUL MERCHANDISING LIMITED

Regd. Office: H NO. 1/61-B Vishwas Nagar Shahdara East Delhi, Delhi-110032  
Email id: [rahulmerchandising@gmail.com](mailto:rahulmerchandising@gmail.com), Website: [www.rahulmerchandising.in](http://www.rahulmerchandising.in)  
CIN: L74899DL1993PLC052461, Ph: 9654411065

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Date: 07.11.2022

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/Ma'am,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. **Monday, 07<sup>th</sup> day of November, 2022** (commenced at 03:00 P.M. and concluded at 03:45 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 30<sup>th</sup>September, 2022.**(Copy Enclosed)**
2. The Board considered and took on record the **Limited Review Report** on Standalone Financial Results for the quarter and half year ended 30<sup>th</sup>September, 2022 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. Taking note of the **Cash Flow Statement** as per Regulation 33(3)(g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 30<sup>th</sup>September, 2022.
4. Taking note of the **Statement of Assets & Liabilities** as per Regulation 33(3)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 30<sup>th</sup>September, 2022
5. Taking note of Certificate of Non-Applicability of Disclosure of Related Party Transactions on a consolidated basis as required under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on 30<sup>th</sup>September, 2022.**(Copy Enclosed)**
6. Taking note of Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- for the quarter ended September 30, 2022.

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7. Took Note for the period ended on September 30, 2022:

- i. Intimation for Closure of Trading Window for Designated Persons as required under SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018;
- ii. Certificate of Non Applicability of Compliance with Report on Corporate Governance as required under Regulation 27(2) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015;
- iii. Statement of Investor Complaints under Regulation 13(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- iv. The Reconciliation of Share Capital Audit Report under Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018;
- v. Shareholding pattern pursuant to Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015;
- vi. Confirmation Certificate in the matter of Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018.
- vii. Certificate of Maintenance of Structured Digital Database (SDD) pursuant to Regulation 3(5) of SEBI (Prohibition of Insider Trading) Regulation, 2015.

Kindly take the above information on your records.

Sincerely,

**For Rahul Merchandising Limited**

**SNEHLAT** Digitally signed by  
SNEHLATA KAIM  
**A KAIM** Date: 2022.11.07  
16:00:03 +05'30'

**(Snehlata Kaim)**

**Director**

**DIN: 06882968**

**Place: New-Delhi**

**RAHUL MERCHANDISING LIMITED**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2022**

(Rs. In lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	5.40
2	Other Income	-	-	-	-	-	-
3	<b>Total Revenue ( 1 + 2 )</b>	-	-	-	-	-	<b>5.40</b>
4	<b>Expenses</b>						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Changes in Inventories of Finished Goods and Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
c)	Employees benefits expense	-	-	-	-	-	0.40
d)	Finance costs	-	-	-	-	-	-
e)	Depreciation and amortization expense	-	-	-	-	-	-
f)	Other expenses	1.42	1.09	0.06	2.51	1.38	6.31
	<b>Total Expenses</b>	<b>1.42</b>	<b>1.09</b>	<b>0.06</b>	<b>2.51</b>	<b>1.38</b>	<b>6.71</b>
5	<b>Profit before Exceptional Items and Tax ( 3 - 4 )</b>	<b>(1.42)</b>	<b>(1.09)</b>	<b>(0.06)</b>	<b>(2.51)</b>	<b>(1.38)</b>	<b>(1.31)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before tax ( 5 - 6 )</b>	<b>(1.42)</b>	<b>(1.09)</b>	<b>(0.06)</b>	<b>(2.51)</b>	<b>(1.38)</b>	<b>(1.31)</b>
8	Tax expenses						
a)	Current Tax (including Prior Period Tax)	-	-	-	-	-	-
b)	Deferred Tax	-	-	-	-	-	-
9	<b>Profit for the period ( 7 - 8 )</b>	<b>(1.42)</b>	<b>(1.09)</b>	<b>(0.06)</b>	<b>(2.51)</b>	<b>(1.38)</b>	<b>(1.31)</b>
10	<b>Other Comprehensive Income (OCI)</b>						
i)	Items that will not be reclassified to profit or	-	-	-	-	-	-
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	-	-	-	-	-	-
11	Total Comprehensive Income for the period	(1.42)	(1.09)	(0.06)	(2.51)	(1.38)	(1.31)
12	Paid-up equity share capital (Face value of Rs. 10 per	351.23	351.23	351.23	351.23	351.23	351.23
13	Earnings Per Share (EPS) (Face value of Rs. 10 per						
-	Basic and diluted EPS	<b>(0.040)</b>	<b>(0.03)</b>	<b>(0.002)</b>	<b>(0.07)</b>	<b>(0.04)</b>	<b>(0.04)</b>

**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 07, 2022. The Statutory Auditors have carried out Limited Review of the above Results.
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.


For and on behalf of the Board

SNEHLATA  
KAIMDigitally signed by SNEHLATA KAIM  
Date: 2022.11.07 16:00:33 +05'30'Snehlata Kaim  
Director  
DIN: 06882968Place: New Delhi  
Date: November 07, 2022

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**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2022**

	Amount in Lacs
<i>Particulars</i>	Six Months ended September 30, 2022 (01.04.2022 to 30.09.2022) (Unaudited)
<b>Cash flow from Operating Activities</b>	
Profit Before Tax	-2.51
<b>Adjustments for</b>	
Adjustments for finance costs	0
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables, current	0
Adjustments for decrease (increase) in trade receivables, non-current	0
Adjustments for decrease (increase) in other current assets	0
Adjustments for other financial assets, non-current	0
Adjustments for other financial assets, current	0
Adjustments for other bank balances	0
Adjustments for increase (decrease) in trade payables, current	1.75
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	0
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	0
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	0
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	0
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments for reconcile profit (loss)</b>	<b>0</b>
<b>Net cash flows from (used in) operations</b>	<b>-0.76</b>
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	<b>-0.76</b>
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0

Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest Paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>0</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges</b>	<b>-0.76</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	
<b>Net increase (decrease) in cash and cash equivalents</b>	
Cash and cash equivalents cash flow statement at beginning of period	1.3
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>0.54</b>
<b>Notes</b>	
The above results were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on November 07, 2022. The Statutory auditors have conducted a limited review of the above unaudited financial results and have expressed an unmodified report on the same.	
<b>For Rahul Merchandising Limited</b>	
 <b>(Snehlata Kaim)</b> <b>Director</b> <b>DIN: 06882968</b>	
<b>Date: 07.11.2022</b>	
<b>Place: New Delhi</b>	

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Regd.

Phone No.

Email:

**Statement of Unaudited Standalone Assets and Liabilities**

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, Plant and Equipment	0.00	0.00
(b) Capital Work in Progress	0.00	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible Assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financials Assets-	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Other(to be specified)	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>Current Assets</b>		
(a) Inventories	0.00	0.00
(b) Financials Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Cash and cash equivalents	0.54	1.30
(iv) Bank Balance other than (iii) above	0.00	0.00
(v) Loans	0.00	0.00
(vi) Otheres (to be specified)	0.00	0.00
(c) Current tax Assets	0.00	0.00
(d) Other current Assets	0.00	0.00
<b>TOTAL ASSETS</b>	<b>0.54</b>	<b>1.30</b>
<b>EQUITY AND LIABILITES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	351.23	351.23
(b) Other Equity	-371.88	-369.38
<b>Liabliaties</b>		
<b>Non -Current liabilites</b>		

(a) Financials Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payable	0.00	0.00
(iii) Other Financial liabilities (other than specified in item (b) to be specified	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deffered Tax Liabilites (net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
<b>Current Liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings	15.25	15.25
(ii) Trade Payables	5.96	4.20
(iii) Other Financial liabilities (other than specified in item (c) to be specified	0.00	0.00
(b) Other current liabilities	0.00	0.00
(c) provisions	0.00	0.00
(d) Current Tax Liabilities	0.00	0.00
<b>TOTAL EQUITY AND LIABILITES</b>	<b>0.54</b>	<b>1.30</b>

**For Rahul Merchandising Limited**

**SNEHLA** Digitally signed by  
SNEHLATA KAIM  
**TA KAIM** Date: 2022.11.07  
16:01:24 +05'30'

**Snehlata Kaim**  
**Director**  
**DIN : 06882968**

**Date: 07.11.2022**  
**Place : New Delhi**

# RAHUL MERCHANDISING LIMITED

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CIN: L74899DL1993PLC052461, Ph: 9654411065

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Date: 07.11.2022

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

Security code: 531887

**Subject: Non Applicability of Disclosure on Related Party Transactions on a consolidated basis under Regulation 23(9) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the half year ended September 30, 2022**

Dear Sir,

This has reference to Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 where the company is exempt from compliance with few specified regulations if the listed entity is having paid up equity share capital not exceeding Rs. 10,00,00,000/- (Rupees Ten Crore) and net worth not exceeding Rs. 25,00,00,000/- (Rupees Twenty Five Crores) as on the last date of previous financial year.

Please note that our Company has **Paid up Capital of Rs. 351.23 Lakh** (i.e. less than stipulated limit of Rs.10 Crore) and **Net Worth of Rs. (18.15) Lakh** (i.e. less than stipulated limit of Rs.25 Crore) as per the last audited balance sheet as on March 31, 2022.

Therefore, in terms of the aforesaid Regulation i.e. Regulation 15(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is not under any obligation to file **Disclosure on Related Party Transactions on a consolidated basis** for the half year ended on September 30, 2022.

We request you to kindly take the above information on your records.

For Rahul Merchandising Limited

**SNEHLAT** Digitally signed by  
SNEHLATA KAIM  
**A KAIM** Date: 2022.11.07  
16:01:44 +05'30'

(Snehlata Kaim)

Director

DIN: 06882968

Place: Delhi



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CIN: L74899DL1993PLC052461, Ph: 9654411065

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Date: 07.11.2022

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

**Scrip Code: 531887**

**Subject: Non Applicability of Compliance with Statement of Deviation(s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015- For the quarter ended September 30, 2022**

Dear Sir/Madam,

With reference to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the disclosure of Statement of Deviation(s) or Variation(s) is not applicable to the Company.

Kindly take the same in your records.

Thanking You,  
Yours Sincerely,

**For Rahul Merchandising Limited**

**SNEHLA** Digitally signed by  
SNEHLATA KAIM  
**TA KAIM** Date: 2022.11.07  
16:02:00 +05'30'

**(Snehlata Kaim)**  
**Director**  
**DIN: 06882968**

**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 unaudited financial results of **RAHUL MERCHANDISING LIMITED** for the quarter ended 30<sup>th</sup> September, 2022 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 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: 2022.11.07  
16:01:45 +05'30'

Place: New Delhi  
Dated: 07.11.2022  
UDIN: 22091309BCJOXT5397

**Samir Vaid**  
Partner  
Membership No. 091309