

RAHUL MERCHANDISING LIMITED

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

Date: 28.01.2023

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. **Saturday, 28th January, 2023** (Commenced at 12:00 P.M. and concluded at 02.00 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 ended 31st December, 2022.
2. The Board considered and took on record the **Limited Review Report** on Financial Results for the quarter ended 31st December, 2022 as placed by the Statutory Auditor of the Company.
3. 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 December 31, 2022.
4. The Board took note for the period ended on December 31, 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 Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018;

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v. Shareholding pattern pursuant to Regulation 31 of the (Listing Obligations and Disclosure Requirements) Regulation 2015;

vi. Confirmation Certificate in the matter of Regulation 74(5) of Securities and Exchange Board of India (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

(Snehlata Kaim)
Director
DIN: 06882968



**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, 2022 and the year-to-date results for the period from 1st April, 2022 to 31st December, 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: 2023.01.28 13:45:40
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Place: New Delhi
Dated: 28th January, 2023
UDIN:23091309BGXHNX2672

Samir Vaid
Partner
Membership No. 091309

RAHUL MERCHANDISING LIMITED

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022**

		(Rs. In lakhs except EPS)					
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5.55	-	5.40	5.55	5.40	5.40
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1 + 2)	5.55	-	5.40	5.55	5.40	5.40
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	1.35	-	0.30	1.35	0.30	0.40
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortization expense	-	-	-	-	-	-
	f) Other expenses	2.29	1.42	3.72	4.80	5.10	6.31
	Total Expenses	3.64	1.42	4.02	6.15	5.40	6.71
5	Profit before Exceptional Items and Tax (3 - 4)	1.91	(1.42)	1.38	(0.60)	-	(1.31)
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5 - 6)	1.91	(1.42)	1.38	(0.60)	-	(1.31)
8	Tax expenses						
	a) Current Tax (including Prior Period Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-
9	Profit for the period (7 - 8)	1.91	(1.42)	1.38	(0.60)	-	(1.31)
10	Other Comprehensive Income (OCI)						
	i) Items that will not be reclassified to profit	-	-	-	-	-	-
	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	1.91	(1.42)	1.38	(0.60)	-	(1.31)
12	Paid-up equity share capital (Face value of Rs. 10	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	0.05	(0.04)	0.04	(0.02)	-	(0.04)
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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 January 28, 2023. 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.

Place: New Delhi
Date: January 28, 2023

For and on behalf of the Board

SNEHLATA
KAIM

Digitally signed by
SNEHLATA KAIM
Date: 2023.01.28 13:32:44
+05'30'

Snehlata Kaim
Director
DIN: 06882968

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To,
Head-Listing & Compliance
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Phiroze Jeejeebhoy Towers,
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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 December 31, 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

(Snehlata Kaim)
Director
DIN: 06882968

Place: New Delhi