Anand Jain & Associates
Chartered Accountants
46, Mulji Jetha Bldg, 2nd Floor,
Above Bank of Baroda,
185/187, Princess Street
Mumbai- 400002
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INDEPENDENT AUDITOR'S REVIEW_REPORT ON THEHALF YEARLY UNAUDITED FINANCIAL RESULTS OF THE COMPANY

Review Report to
The Board of Directors
Rajnish Wellness Limited

1) We have reviewed the accompanying statement of unaudited standalone financial result of Rajnish Wellness Limited, ("the Company") for the half year ended 30" September, 2021 ("the Statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").

2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of Entity "("the Standard"), 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.

4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement ,with the recognition and measurement principles laid down in Accounting Standard 25, Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the

Sharad

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Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement except

1. We could not verify loan, advances, debtors and creditors balance in absence of any documents provided to us by the management and relied upon management representation for the same.

2. The Company has defaulted in repayment of principal and interest of loan from Banks and NBFCs. We are unable to mention amount of overdue in absence of details and information provided to us. However as per Management overdues principal amount of Rs 301.22 Lacs. and overdue Interest of Rs.108.44 Lacs .and to that extend Loss is understated and net worth is overstated.

3. Debtors, Creditors and Loan & Advances are outstanding since a long time. In absence of information regarding aging of debtors, Creditors and loan & advances classification of same as Current/Non-Current could not be verified.

4. The Company is defaulter and irregular in payment of statutory due.

5. The Comparative Financial Information of the company for Year ended 31st March 2021 and Half year ended 30th September 2020 ,included financial result , has been reviewed/audited by the predecessor auditor.

For **Anand Jain & Associates**
Chartered Accountants
Firm Registration No. 105666W

Sharad Sanklecha
Partner
Membership No. 425101
Place: Mumbai
Date: 19-11-2021
UDIN: 21425101AAAAAV6062

ANAND JAIN & ASSOCIATES
SHARAD SANKLECHA
CHARTERED ACCOUNTANTS

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RAJNISH WELLNESS LIMITED

(Formerly known as "Rajnish Hot Deals Private Limited")

Corporate Identification Number : L52100MH2015PLC265526

Statement of Unaudited Financial Results for the Half Year ended 30th September,2021
(Limited Review by Auditors)

Sr. No.	Particulars	Half Year Ended		Year ended
		30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
I	**Revenue from Operations**			
	Net Sales/Income from Operations	14,16,88,165	3,81,24,673	16,37,05,502
II	**Other Income**	3,39,306		61,21,485
III	Total Revenue(I+II)	**14,20,27,471**	**3,81,24,673**	**16,98,26,987**
IV	**Expenses**			
	(a) Cost of Materials consumed		-	-
	(b) Purchase of stock-in-trade	14,02,40,571	5,74,11,367	15,17,01,489
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	(85,37,569)	-2,06,09,241	-6,25,661
	(d) Employee benefits expense	30,63,862	28,56,283	39,06,632
	(e) Finance Cost	4,24,041	5,83,530	30,38,128
	(f) Depreciation and amortisation expense	8,019	2,84,714	5,56,835
	(g) Other expenses	80,51,735	54,61,748	1,00,94,550
	Total Expenses	**14,32,50,659**	**4,59,88,402**	**16,86,71,973**
V	**Profit (Loss) before exceptional and extraordinary Items and tax(III-IV)**	-12,23,188	-78,63,729	11,55,014
VI	Exceptional Items	-	-	-
VII	Profit (Loss) before extraordinary items and tax (V- VI)	-12,23,188	-78,63,729	11,55,014
VIII	Extraordinary items	-	-	-
IX	Profit (Loss) before tax (VII - VIII)	-12,23,188	-78,63,729	11,55,014
X	**Tax Expenses**			
	(a) Current Tax	-	-	2,88,754
	(b) Excess Provision of Tax of earlier years	-	-	
	(c) Deferred Tax	-	(3,679)	(1,31,209)
XI	**Net Profit (Loss) for the period (IX - X)**	**-12,23,188**	**-78,60,050**	**9,97,469**
XII	Paid-up equity share capital (Face Value: Rs. 10/- each)	4,67,37,000	4,67,37,000	4,67,37,000
XIII	**Earnings Per Share**			
	Basic and diluted	-0.26	-1.68	0.21



Notes to the Financials Results for the Year ended 30th September, 2021

1 This results are reviewed and approved by the board of directors, at its meeting held on 19th November, 2021.

2 In accordance with the requirement of Regulations (33) of SEBI LODR, 2015 the statutory auditor have performed an Limited Review of the Financial Results of the Company for the half year and year ended 30th September 2021 and issued their report there on

3 The company operates in a single segment namely selling of branded medicines, insulin and ayurvedic products. Hence segment information is not furnished in the above statement

4 The company does not have separate reportable segments as per the Accounting Standard 17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2014.

5 Balance of Sundry Creditors, Debtors, Loans and Advances etc are as per books of accounts in the absence of confirmation and reconciliation there on

6 The same accounting policies are followed in preparation of Financial Statements as those followed in the most recent annual statement

7 The Government of India on September 20, 2019 vide the taxation law (Amendement) ordinance 2019, inserted a new section 115BAA in the Income Tax Act, 1961, which provides an option to the Company for paying Income Tax at reduced rates as per the provisions / conditions defined in the said section. The Company has opted to continue with the section 115BAA regime for the current financial year

8 The Company has defaulted in repayment of principal and interest of loan from Banks and NBFCs of Principal amount Rs 301.22 Lakhs and overdue interest of Rs.108.44 Lakhs. Our loan account categorize as NPA from Bank and NBFC's since October 2019

9 Previous Year figure have been regrouped / recast whenever necessary.

10 Deffered tax will be reviwed at end of the year

For and on Behalf of
Rajnish Wellness Limited



Rajnishkumar Singh
Managing Director
(DIN:07192704)

Place: Mumbai
Date: 19/11/2021

RAJNISH WELLNESS LIMITED

(Formerly known as "Rajnish Hot Deals Private Limited")

Corporate Identification Number : L52100MH2015PLC265526

Statement of Assets & Liabilities — Amount In Rupees

Sr. No.	Particulars	Half Year Ended 30.09.2021	Previous Year Ended 31.03.2021
	A. EQUITY AND LIABILITIES		
1	**Shareholder's Funds**		
	Share Capital	4,67,37,000	4,67,37,000
	Reserves and Surplus	16,93,22,746	17,05,45,934
	Total Shareholder's Funds	**21,60,59,746**	**21,72,82,934**
2	**Non-Current Liabilities**		
	Long-term borrowings	6,03,89,167	6,00,92,623
	Deferred tax liabilities (Net)		
	Other Long term liabilities		
	Long term provisions		
	Sub-total Non-Current Liabilities	**6,03,89,167**	**6,00,92,623**
3	**Current Liabilities**		
	Short-term borrowings	2,47,35,892	2,63,18,893
	Trade payables		
	-Other than Micro enterprises & Small enterprises	2,83,70,529	2,09,18,746
	Other Current liabilities	22,52,048	39,18,685
	Short-term provisions	1,44,55,403	1,44,25,026
	Sub-total Current Liabilities	**6,98,13,872**	**6,55,81,350**
	TOTAL EQUITY AND LIABILITIES	**34,62,62,785**	**34,29,56,907**
	B. ASSETS		
1	**Non-current assets**		
	Property Plant and Equipment		
	(i) Tangible assets	32,080	40,099
	(ii) Intangible assets		
	Non-current investments		
	Deferred tax assets (net)	3,62,823	3,62,823
	Long term loans and advances		
	Sub-total Non-Current Assets	**3,94,903**	**4,02,922**
2	**Current assets**		
	Current investments	60,00,000	60,00,000
	Inventories	1,95,33,847	1,09,96,280
	Trade receivables	14,81,12,673	16,79,77,872
	Cash and cash equivalents	32,92,593	17,56,417
	Short-term loans and advances	16,43,30,680	15,18,05,628
	Other current assets	45,98,089	40,17,788
	Sub-total Current Assets	**34,58,67,882**	**34,25,53,985**
	TOTAL ASSETS	**34,62,62,785**	**34,29,56,907**

For and on Behalf of
Rajnish Wellness Limited

Rajnishkumar Singh
Managing Director
(DIN:07192704)

Place: Mumbai
Date: 19/11/2021

RAJNISH WELLNESS LTD
(Formerly known as Rajnish Hot Deals Pvt. Ltd.)
CIN: L52100MH2015PTC265526
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2021

Sr. No	Particulars	Half Year Ended 30.09.2021	Previous Year Ended 31.03.2021
A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	(12,23,188)	11,55,014
	Adjustments to reconcile profit before tax to net cash inflow		
	Depreciation	8,019	5,56,835
	Interest Paid	4,24,041	30,38,128
	Operating Profit before Working Capital changes	(7,91,128)	47,49,977
	Add :		
	Changes in Short Term Borrowings	(15,83,001)	50,50,031
	Changes in Trade Payables	74,51,783	88,60,430
	Changes in Other Current Liabilities	(16,66,637)	(64,29,695)
	Changes in Long Term Loans and Advances	-	50,000
	Changes in Inventories	(85,37,567)	(6,25,660)
	Changes in Trade Receivables	1,98,65,199	(4,80,52,118)
	Changes in Short Term Loans and Advances	(1,25,25,052)	(21,09,501)
	Changes in Other Current Assets	(5,80,301)	3,96,76,762
	Cash generated from operations	16,33,296	11,70,225
	Net cash before Extra ordinary Items	16,33,296	11,70,225
	Less: Taxes paid	(30,377)	
	Net cash flow from operating activities (A)	16,63,673	11,70,225
B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property plant and equipment	-	-
	Net cash flow from investing activities (B)	-	-
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Issue of Share Capital	-	-
	Securities Premium recd. on Issue of Equity Shares	-	-
	Interest Paid	(4,24,041)	(30,38,128)
	Term Loan taken from Others	2,96,544	27,76,195
	Net cash from financing activities (C)	(1,27,497)	(2,61,933)
	Net increase /(decrease) in cash & cash equivalents (A+B+C)	15,36,176	9,08,292
	Cash & Cash equivalents as at year beginning	17,56,417	8,48,125
	Cash & Cash equivalents as at year closing	32,92,593	17,56,417
	Net increase/(decrease) as disclosed above	15,36,176	9,08,292

For and on Behalf of
Rajnish Wellness Limited

Rajnishkumar Singh
Managing Director
(DIN:07192704)

Place: Mumbai
Date: 19/11/2021