

(Formerly known as Sheetal Diamonds Limited)

CIN: L47190MH1994PLC083945







+91 8850742246

Date: 19th April, 2024

To,
Department of Corporate Service (DCS-CRD), **BSE Limited**Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Sub: Submission of Standalone Audited IND-AS compliant Financial Results for Quarter and year ended 31st, March, 2024 with Audit Report in pursuance of regulation 33 of Listing Obligation and Disclosure Requirement, 2015 along with Statement of Assets and Liabilities for Quarter and year Ended 31st, March, 2024

Ref.: Rajnish Retail Limited (Formerly known as Sheetal Diamonds Limited).

Scrip Code- 530525

Dear Sir.

Kindly find enclosed herewith duly approved audited IND-AS compliant Financial Results for Quarter ended 31st March, 2024 with Audit Report in pursuance of regulation 33 of Listing Obligation and Disclosure Requirement, 2015 along with Statement of Assets and Liabilities for Quarter and year Ended 31st, March, 2024.

Kindly take on record and acknowledge receipt of the same.

Thanking You,

Yours Faithfully,

For RAJNISH RETAIL LIMITED (Formerly known as Sheetal Diamonds Limited)

Mr. Vijay Kumar Chopra Whole Time Director and CFO

DIN: 10337012

Encl.: As above.

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER, OPP. KINNARY CINEMA, RING ROAD, SURAT-395002.

PH: 2343289, 2343288 Email:cpjaria@gmail.com

Independent Auditor's Report (Unmodified opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of Rajnish Retail Limited (Formely known as Sheetal Diamonds Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

To,
The Board of Directors,
RAJNISH RETAIL LIMITED
(FORMELY KNOWN AS SHEETAL DIAMONDS LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of RAJNISH RETAIL LIMITED (FORMELY KNOWN AS SHEETAL DIAMONDS LIMITED) (the company) for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results



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These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER, OPP. KINNARY CINEMA, RING ROAD, SURAT-395002. PH: 2343289, 2343288

Email:cpjaria@gmail.com

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The statement includes the financial results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us.

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For, M/s. C P JARIA & CO., Chartered Accountants

FRN :/104058W

CA PANKAJ KUMAR JAIN

(Partner)

(Membership No.: 112020)

Date: April 19, 2024 Place: Mumbai

UDIN : 24112020BKEYAX8965



(Formerly known as Sheetal Diamonds Limited) CIN: L47190MH1994PLC083945

Reg.Office.Office No 11/23- R, Navjeevan Commercial Premises, Mumbai Central, Mumbai 400 008

Statement of Standalone Audited Financial Results for the Year Ended as on 31st March, 2024

(Runees in Lacs)

	I					(Rupees in Lacs)
	Particulars	Quarter ended 31st March, 2024	Quarter ended 31st Dec, 2023	Corrensponding quarter ended 31st March, 2023	Year to date figures for the 31st March, 2024	Year to date figures for the 31st March, 2023
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	402.53	218.08	136.50	628.50	315.51
II	Other Income	21.13	16.35	2.53	37.83	7.08
III	Total Income (I+II)	423.66	234.43	139.03	666.33	322.59
IV	EXPENSES					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	1,225.82	594.66	99.17	2,033.34	100.37
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(860.92)	(379.88)	3.93	(1,454.16)	171.89
	Employee benefits expense	1.33	0.58	4.19	4.55	25.64
	Finance costs	0.21	0.00	0.15	0.71	0.72
	Depreciation and amortization expense	0.00	3.80	2.04	5.67	11.62
	Other expenses	11.46	2.74	(7.20)	29.29	44.84
	Total expenses (IV)	377.90	221.90	102.28	619.40	355.08
V	Profit/(loss) before exceptional items and tax (I- IV)	45.76	12.53	36.75	46.93	(32.49)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	45.76	12.53	36.75	46.93	(32.49)
VIII	Tax expense:					
	(1) Current tax	13.73	3.76	0.00	14.08	0.00
	(2) Deferred tax	0.00	0.00	0.01	(1.32)	(2.07)
IX	Profit (Loss) for the period from continuing operations	32.03	8.77	36.74	34.17	(30.42)
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	0.00	8.77	36.74	34.17	(30.42)
XIV	Other Comprehensive Income	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
	(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
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
XVI	Paid-up equity share capital (Face Value of the Share of Rs. 5/each	153,300,000.00	111,875,000.00	50,000,000.00	153,300,000.00	50,000,000.00
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.00	0.04	0.37	0.00	(0.30)
	(2) Diluted	0.00	0.04	0.37	0.00	(0.30)
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XIX	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.00	0.04	0.37	0.00	(0.30
	(2) Diluted	0.00	0.04	0.37	0.00	(0.30)

Note:

During the year, the Company's existing promoters have executed a Share Purchase Agreement ("SPA") with Mr. Rajnishkumar Singh (Proposed Promoter/Investor) dated Saturday 20th May, 2023. Mr. Rajnishkumar Singh has also executed a Share Subscription Agreement ("SPA") with the Company dated Saturday 20th May, 2023, which inter alia contains th terms and conditions of the issue and allotment of the Subscription Shares. Pursuant to the Share Subscription Agreement, the Board has approved preferential Issue of 1,25,00,0000 (One Croer Twenty Five Laksh Equity shares of Rs.5/ (Indian Rupee Five Only) face value ("Shares") at an issue price of Rs.9/ be share (Indian Rupee Shine Only) for a consideration at cash not exceeding an aggregate amount of Rs. 11,25,00,000/ (Rupees Eleven Croer Twenty Five Laksh Only). The said preferential issue requires prior approval of shareholders. Accordingly, the company shall hold Extra-ordinary general meeting of shareholders of the Company on 17th June, 2023 to approve the said preferential issue. Execution of the definitive agreement (i.e., the "SPA" and "SSA" ("Definitive Agreement") has triggered an obligation on the investor to make an open offer to the equity shareholders of the Company in terms of applicable regulations of SEBI (Substantial Acquisitions of Shares and Takeovers) Regulations, 2011 ("Open Offer").

- During the year, the Company has changed name of the Company from "Sheetal Diamonds Limited" to "Rajnish Retail Limited" through Postal Ballot. Pursuant to Name change, the Company has received fresh certificate of Incorporation for name "Rajnish Retail Limited" from the Ministry on 27th February, 2024 and approval letter from BSE on 27th March, 2024.
- During the year, the Company has issued 1.23.75.000 Equity shares of Rs. 9/- (Face value of Rs. 5/- each and Premium of Rs. 4/-each) on preferential basis during the quarter. The During the year, the company has issued 1,22,7,3000 (Application of the Company has raised Rs. 1,11,375,000 (Application of the Company has ra
- During the year, the Company has issued 82,85,000 Equity shares of Rs. 60/- (Face value of Rs. 5/- each and Premium of Rs.55/-each) on preferential basis during the quarter. The Company has raised Rs. 497.100,0000/- through issue of such preferential allotment and utilised the same for the object for which it is raised as specified in the Notice of Extra-ordinary General Meeting. There is no amount unspent from the issue proceeds. The Listing approval for said shares is received on 20th March, 2024 and the Trading approval is yet to be received.
 - During the year, the Company has changed the registered office of the Company from BW 2030, BHARAT DIAMOND BOURSE, BKC, BANDRA EAST, MUMBAI 400051 to 23, Floor II, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg, Mumbai Central, Mumbai-4000 08, Mumbai Central, Mumbai, Mumbai, Maharashtra, India, 400008 w.e.f. 5th October, 2023.
- The Company has changed the registered office of the Company from 23, Floor 11, 3, Navjeevan Society, Dr. Dadasaheb Bhadkamkar Marg, Mumbai Central, Mumbai-4000 08, Mumbai Central, Mumbai, Mumbai, Maharashtra, India, 400008 to its current address Shop No. 22, New Corporate Co-op Premises Society Ltd, Ramchandra Lane Extension Road Kachapada, s West, Mumbai-400064 w.e f. 4th April, 2024.
- The Financial Results of the company for the year ended 31st March 2024 have been reviewed and recommended by the audit committee and approved by the Board of Director of the Company in their respective meetings held on 19th April 2024.
- Financial results for the financial year 31st March, 2024 corresponding to the previous year i.e. 31st March, 2023 are non comparable as there are issue of Equity shares during the
- The figures for the quarter ended March, 31 2023 are balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year.
- The previous period figures have been regrouped wherever necessary.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 10
- The Result is also available on the website of BSE Ltd. i.e.www.bseindia.com

Details of Investor Complaints for the Quarter: Beginning - Nil Received - Nil Disposed - Nil Pending - Nil

For and behalf of Board Rajnish Retail Limited (Formerly known as (Sheetal Daimonds Limited)



(Formerly known as Sheetal Diamonds Limited)

CIN: L47190MH1994PLC083945

Reg.Office.Office No 11/23- R, Navjeevan Commercial Premises, Mumbai Central, Mumbai 400 008

Statement of Asset and Liabilities for the Year Ended as at 31st March, 2024 (As per Schedule III of Companies Act, 2013 and Ind AS)

A	0.31	5		(Rupees in Lacs)	
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Total Non-Current Assets 1,003.54 60.			3.54		
Current Assets a Inventories 1,464.75 10.		h) Other Non-current Assets		18.6	
a) Inventories b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash & Bank Balance (iv) Joans (iv) Others Financial Assets (i) Other Current Assets Total Current Assets Equity a) Equity Stare Capital b) Reserve and Surplus Equity Attributable to shareholders Non - Controlling Interest Total Equity 3 Liabilities Non-Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Deferred Payment Liabilities (d) Long Term Provision Total Non-Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (iii) Other Current Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiii) Other Financial Lia		Total Non-Current Assets	1,003.54	60.7	
b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash & Bank Balance (iv) Loans (v) Others Financial Assets 2,125,00 4, 2,125,00 4, 4,8.16 15,3 Total Current Assets Total Assets 5,458.56 2770. Total Assets Equity a) Equity ALIABILITIES Equity a) Equity Attributable to shareholders Non - Controlling Interest Total Equity 3 Liabilities Non-Current Liabilities (i) Borrowings (ii) Other Financial Liabilities b) Deferred Payment Liabilities c) Deferred Tax Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (iiii) Other Fi	2	Current Assets			
b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash & Bank Balance (iv) Loans (v) Others Financial Assets 2,125,00 4, 2,125,00 4, 4,8.16 15,3 Total Current Assets Total Assets 5,458.56 2770. Total Assets Equity a) Equity ALIABILITIES Equity a) Equity Attributable to shareholders Non - Controlling Interest Total Equity 3 Liabilities Non-Current Liabilities (i) Borrowings (ii) Other Financial Liabilities b) Deferred Payment Liabilities c) Deferred Tax Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (iiii) Other Fi		a) Inventories	1.464.75	10.5	
(i) Investments (ii) Trade Receivables (iii) Cash & Bank Balance (iv) Loans (v) Others Financial Assets c) Other Current Assets Total Current Assets Total Current Assets Total Assets 5,458.56 270. Total Assets Equity a) Equity & LIABILITIES Equity a) Equity Attributable to shareholders Non - Controlling Interest Total Equity 3 Liabilities Non-Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (net) d) Long Term Provision Total Non-current Liabilities (ii) Borrowings (iii) Trade Payables (iii) Other Financial Liabilities (i) Borrowings (iii) Trade Payables (iii) Other Financial Liabilities (i) Borrowings (iii) Trade Payables (iii) Other Financial Liabilities (i) Borrowings (iii) Trade Payables (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Current Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (i) Borrowings (iii) Other Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities (iv) Borrowings (iv) Trade Payables (iv) Short Term Provisions (iv) Short Term Provisi		1 '	2,121112		
(ii) Trade Receivables (iii) Cash & Bank Balance (iv) Loans (v) Others Financial Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (f) Other		1.1		_	
(iii) Cash & Bank Balance 617.64 8. (iv) Loans 626.20 - (v) Other Financial Assets 2,125.00 4. c) Other Current Assets 48.16 15. Total Current Assets 5,458.56 270. Total Current Assets 5,458.56 270. Bequity Current Assets 6,462.10 331. Bequity Share Capital 1,533.00 500. b) Reserve and Surplus 4,910.34 (189. Equity Attributable to shareholders Total Equity 6,443.34 310. Total Equity 6,443.34 310. 3 Liabilities - - Non-Current Liabilities - - - A Liabilities - - - A Liabilities - - - Non-Current Liabilities (net) - - - (i) Other Financial Liabilities - - -		**	576.80	231 (
(iv) Loans (v) Others Financial Assets c) Other Current Assets 48.16 15.3 Total Current Assets 5,458.56 270. Total Current Assets 5,458.56 270. Total Assets 5,458.56 270. Total Assets 5,458.56 270. Total Assets 6,462.10 331. B EQUITY & LIABILITIES 1 Equity a) Equity Share Capital b) Reserve and Surplus Equity Attributable to shareholders Non - Controlling Interest Total Equity 3 Liabilities Non-Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Other Finanacial Liabilities c) Deferred Payment Liabilities c) Deferred Payment Liabilities c) Deferred Payment Liabilities c) Deferred Tax Liabilities c) Government Liabilities c) Deferred Tax Liabilities c) Government Liabilities c) Governme		` '			
(v) Other Sinancial Assets c) Other Current Assets 48.16 15. Total Current Assets 5,458.56 270. Total Current Assets 5,458.56 270. Total Assets 5,458.56 270. B EQUITY & LIABILITIES 1 Equity a) Equity Share Capital b) Reserve and Surplus Equity Attributable to shareholders 2 Non - Controlling Interest Total Equity 5,133.00 500. 4,910.34 (189.) Equity Attributable to shareholders Total Equity 6,443.34 310. 3 Liabilities Non-Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Other Finanacial Liabilities c) Deferred Payment Liabilities c) Deferred Payment Liabilities c) Deferred Tax Liabilities (net) d) Long Term Provision Total Non-current Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities 0) Equit August		* *		0.3	
Collect Current Assets 48.16 15.1				-	
Total Current Assets					
Total Assets 6,462.10 331.		c) Other Current Assets	48.16	15.0	
B Equity A		Total Current Assets	5,458.56	270.8	
1		Total Assets	6,462.10	331.6	
1	n	DOLLARY & LANDY MANAGE			
a) Equity Share Capital b) Reserve and Surplus Equity Attributable to shareholders Non - Controlling Interest Total Equity 5,443,34 310. Liabilities Non-Current Liabilities a) Financial Liabilities (i) Other Finanacial Liabilities c) Deferred Payment Liabilities c) Deferred Payment Liabilities c) Deferred Tax Liabilities c) Deferred Tax Liabilities c) Total Non-current Liabilities a) Financial Liabilities c) Deferred Payment Liabilities c) Deferred Payment Liabilities c) Deferred Tax Liabilities c) Deferred Tax Liabilities c) Deferred Tax Liabilities d) Long Term Provision Total Non-current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities (i) Other Current Liabilities (i) Other Tranacial Liabilities (ii) Other Tranacial Liabilities (iii) Other Tranacial Liabilities (iiii) Other Tranacial Liabilities (iiiii) Other Tranacial Liabilities (iiiii) Other Tranacial Liabilities (
b) Reserve and Surplus Equity Attributable to shareholders 7 Non - Controlling Interest Total Equity 6,443,34 310 Liabilities Non-Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Other Finanacial Liabilities c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities Total Non-current Liabilities 4.00 2.0 Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Borrowings (iii) Trade Payables (iii) Trade Payables (iii) Other Finanacial Liabilities (iii) Conter Finanacial Liabilities (iii) Conter Finanacial Liabilities (iii) Other Finanacial Liabilities (iii) Other Finanacial Liabilities (iii) Other Finanacial Liabilities (iii) Other Turrent Liabilities (iiii) Other Turrent Liabilities (iiii) Other Turrent Liabilities (iiiii) Other Turrent Liabilities (iiiii) Other Turrent Liabilities (iiiii) Other Turrent Liabilities (iiiii) Other Turrent Liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	1		. 522.00	500.0	
Equity Attributable to shareholders Non - Controlling Interest Total Equity 6,443.34 310. Liabilities Non-Current Liabilities (i) Borrowings (ii) Other Finanacial Liabilities c) Deferred Payment Liabilities c) Deferred Tax Liabilities d) Long Term Provision Total Non-current Liabilities (i) Borrowings 4.00 2.0 4.00 2.0 5.0 Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities (i) Borrowings 3.0 (iii) Trade Payables (iii) Other Finanacial Liabilities (i) Borrowings 3.1 (iii) Other Finanacial Liabilities (i) Borrowings 3.1 (iii) Other Finanacial Liabilities (i) Borrowings 14.12 1.1 (iii) Other Finanacial Liabilities (i) Borrowings 14.12 15.1 16.1 Total Current Liabilities 16.3 17.5 18.1					
Total Equity 6,443.34 310.			4,910.34	(189.6	
Total Equity 6,443.34 310.				-	
Company	2	Non - Controlling Interest		-	
Non-Current Liabilities a Financial Liabilities (i) Borrowings 4.00 2.0		Total Equity	6,443.34	310.3	
Non-Current Liabilities a Financial Liabilities (i) Borrowings 4.00 2.0 (ii) Other Finanacial Liabilities - - (ii) Other Financial Liabilities - - (iii) Other Financial Liabilities - - (iii) Other Liabilities - - (iii) Other Financial Liabilities - - (iii) Other Financial Liabilities - - (iii) Other Financial Liabilities 4.00 2.0 (iii) Trade Payables 14.12 1.0 (iii) Other Financial Liabilities 0.29 0.0 (ib) Other Current Liabilities 13.0 (ic) Trade Payables 14.12 1.0 (iii) Other Finanacial Liabilities 13.0 (iii) Other Transcial Liabilities 13.0 (iii) Other Transcial Liabilities 13.0 (iii) Other Current Liabilities 14.75 18.0 (iii) Other Curren	3	Liabilities			
a) Financial Liabilities (i) Borrowings (ii) Other Finanacial Liabilities b) Deferred Payment Liabilities c) Deferred Tax Liabilities d) Long Term Provision Total Non-current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities b) Other Current Liabilities (iii) Other Finanacial Liabilities (iii) Other Termanacial Liabilities (iii) Other Termanacial Liabilities (iii) Other Termanacial Liabilities (iiii) Other Termanacial Liabilities (iiiii) Other Termanacial Liabilities (iiiii) Other Termanacial Liabilities (iiiiiiiii) Other Termanacial Liabilities (iiiiiiii) Other Termanacial Liabilities (iiiiiiiiii) Other Termanacial Liabilities (iiiiiiii) Other Termanacial Liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii					
(i) Borrowings (ii) Other Finanacial Liabilities b) Deferred Payment Liabilities c) Deferred Tax Liabilities (net) d) Long Term Provision Total Non-current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities b) Other Current Liabilities c) Short Term Provisions 4.00 2.0 Current Liabilities a) Financial Liabilities (i) Borrowings a) 3. (ii) Trade Payables (iii) Other Finanacial Liabilities b) Other Current Liabilities c) Short Term Provisions 13. Co) Short Term Provisions 13. Co) Short Term Provisions 14.75 18.					
(ii) Other Finanacial Liabilities - - b) Deferred Payment Liabilities - - c) Deferred Tax Liabilities (net) - - d) Long Term Provision - - Total Non-current Liabilities a) Financial Liabilities 4.00 2. Current Liabilities (i) Borrowings 3. (ii) Trade Payables 14.12 1. (iii) Other Finanacial Liabilities 0.29 0. b) Other Current Liabilities 13. - c) Short Term Provisions 0.34 - Total Current Liabilities 14.75 18.		1.1	4.00	2.6	
b) Deferred Payment Liabilities c) Deferred Tax Liabilities (net) d) Long Term Provision Total Non-current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Financial Liabilities b) Other Current Liabilities (i) Sorrowings 14.12 (iii) Other Financial Liabilities (i) Short Term Provisions 13. c) Short Term Provisions 14.75 18.				2.0	
c) Deferred Tax Liabilities (net) d) Long Term Provision Total Non-current Liabilities 4.00 2.0 Current Liabilities a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities (i) Other Current Liabilities (i) Short Term Provisions			-	-	
d) Long Term Provision			-	-	
Total Non-current Liabilities				-	
Current Liabilities			100		
a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other Finanacial Liabilities (b) Other Current Liabilities (c) Short Term Provisions Total Current Liabilities 13. 14.12 1. 15. 16. 17. 18.		I otal Non-current Liabilities	4.00	2.0	
(i) Borrowings 3. (ii) Trade Payables 14.12 1. (iii) Other Finanacial Liabilities 0.29 0.0 b) Other Current Liabilities 13. 13. c) Short Term Provisions 0.34 - Total Current Liabilities 14.75 18.					
(ii) Trade Payables 14.12 1. (iii) Other Finanacial Liabilities 0.29 0.0 b) Other Current Liabilities 13. 13. c) Short Term Provisions 0.34 - Total Current Liabilities 14.75 18.		a) Financial Liabilities			
(iii) Other Finanacial Liabilities 0.29 0.0 b) Other Current Liabilities 13. c) Short Term Provisions 0.34 - Total Current Liabilities 14.75 18.		(i) Borrowings		3.7	
b) Other Current Liabilities 13 c) Short Term Provisions 0.34 Total Current Liabilities 14.75 18.		(ii) Trade Payables	14.12	1.5	
b) Other Current Liabilities 13 c) Short Term Provisions 0.34 Total Current Liabilities 14.75 18.		(iii) Other Finanacial Liabilities	0.29	0.0	
c) Short Term Provisions 0.34 - Total Current Liabilities 14.75 18.				13.2	
			0.34	-	
		Total Current Liabilities	14.75	18.	
				331.	

For and behalf of Board

Rajnish Retail Limited (Formerly known as (Sheetal Daimonds Limited)

Date: 19.04.2024 Place: Mumbai

Mr. Vijay Kumar Chopra Whole time Director and CFO (DIN :10337012)



(Formerly known as Sheetal Diamonds Limited)
CIN: L47190MH1994PLC083945

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2024

(Rupees in Lacs)

A CASH FLOW FROM OPERATING ACTIVITIES			(Rupees in Lacs)	
Net Profit before tax	Sr. No	Particulars		Year Ended 31.03.2023
Adjustments to reconcile profit before tax to net cash inflow Depreciation Interest Paid Operating Profit before Working Capital changes Add: Changes in Short Term Borrowings (3.76) (0. Changes in Trade Payables Changes in Other Current Liabilities (12.71) 2. Changes in Trade Receivables (13.44.90) (161. Changes in Trade Receivables (14.54.16) 171. Changes in Trade Receivables (15.20) (20. Changes in Trade Receivables (16.26.00) Changes in Short Term Loans and Advances (16.26.00) Changes in Other Current Assets (2.143.43) 55. Cash generated from operations (4.572.58) (13. Net cash before Extra ordinary Items Less: Taxes paid Net cash flow from operating activities (A) (4.519.27) (33. Less: Taxes paid Net cash flow from operating activities (A) (4.533.34) (33. B) CASH FLOW FROM INVESTING ACTIVITIES Investement in FD Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) (C) CASH FLOW FROM FINANCING ACTIVITIES Interest Paid Deffered Tax Assets (net) 1.31 Changes in Other Non Current Assets Proceeds from Issue of Share Warrants 1.033.00 Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) Net increase /(decrease) in cash & cash equivalents (A+B+C)	A)	CASH FLOW FROM OPERATING ACTIVITIES		
Depreciation		Net Profit before tax	46.93	(32.49)
Depreciation		Adjustments to reconcile profit before tax to net cash inflow		
Interest Paid			5.67	11.62
Add: Changes in Short Term Borrowings Changes in Short Term Borrowings Changes in Short Term Borrowings Changes in Trade Payables Changes in Other Current Liabilities Changes in Inventories Changes in Inventories (1,454.16) Changes in Trade Receivables Changes in Trade Receivables Changes in Short Term Loans and Advances (626.20) Changes in Other Current Assets (626.20) Changes in Other Current Assets (2,143.43) S5. Cash generated from operations (4,572.58) (13. Net cash before Extra ordinary Items Less: Taxes paid Net cash flow from operating activities (A) (4,519.27) (33. Less: Taxes paid Net cash flow from operating activities (A) (4,533.34) (33. B) CASH FLOW FROM INVESTING ACTIVITIES Investement in FD Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) (1,000.00) Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) (0,71) 4. Deffered Tax Assets (net) Term Loan taken from Others 1.31 Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Spart Assets Net cash from financing activities (C) (9,000.00) Net increase /(decrease) in cash & cash equivalents (A+B+C) (9,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000			0.71	0.72
Changes in Short Term Borrowings		Operating Profit before Working Capital changes	53.31	(20.15)
Changes in Trade Payables		Add:		-
Changes in Other Current Liabilities		Changes in Short Term Borrowings	(3.76)	(0.03)
Changes in Inventories		Changes in Trade Payables	12.59	(81.92)
Changes in Inventories		Changes in Other Current Liabilities	(12.71)	2.39
Changes in Short Term Loans and Advances			(1,454.16)	171.89
Changes in Other Current Assets		Changes in Trade Receivables	(344.90)	(161.90)
Cash generated from operations (4,572.58) (13)		Changes in Short Term Loans and Advances	(626.20)	
Net cash before Extra ordinary Items Less: Taxes paid Net cash flow from operating activities (A) CASH FLOW FROM INVESTING ACTIVITIES Investement in FD Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) CO CASH FLOW FROM FINANCING ACTIVITIES Interest Paid Deffered Tax Assets (net) Term Loan taken from Others Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Share Premium Share from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) (4,519.27) (33. (4,519.27) (14.08 (4,533.34) (33. (4,533.34) (33. (4,533.34) (34. (4,533.34) (35. (4,533.34) (36. (4,533.34) (37. (4,533.34) (37. (4,533.34) (37. (4,533.34) (37. (4,519.27) (1,000.00) (1,000.00) (1,000.00) (2,000.00) (2,000.00) (39.97) (23. (0.71) (4. (0.71) (4. (1.32) (3. (3.) (3.) (3.) (4,519.27) (1,000.00) (1,000.00) (1,000.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00) (20.00.00		Changes in Other Current Assets	(2,143.43)	55.99
Less: Taxes paid Net cash flow from operating activities (A) (4,533.34) (33.34) (33.34) (33.35) (33.36) (33.36) (33.37) (33.37) (33.37) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (33.38) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (Cash generated from operations	(4,572.58)	(13.59)
Less: Taxes paid Net cash flow from operating activities (A) CASH FLOW FROM INVESTING ACTIVITIES Investement in FD Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) CASH FLOW FROM FINANCING ACTIVITIES Interest Paid Deffered Tax Assets (net) Term Loan taken from Others Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) 14.08 (4,533.34) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,				
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B) CASH FLOW FROM INVESTING ACTIVITIES Investement in FD Proceeds from Sale of Property, Plants and Equipments Net cash flow from investing activities (B) C) CASH FLOW FROM FINANCING ACTIVITIES Interest Paid Deffered Tax Assets (net) Term Loan taken from Others Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00) (1,000.00)		Less: Taxes paid	14.08	
Investement in FD		Net cash flow from operating activities (A)	(4,533.34)	(33.74)
Investement in FD				
Proceeds from Sale of Property, Plants and Equipments 39.97 23.	B)	CASH FLOW FROM INVESTING ACTIVITIES		
Net cash flow from investing activities (B)		Investement in FD	(1,000.00)	
C) CASH FLOW FROM FINANCING ACTIVITIES Interest Paid		Proceeds from Sale of Property, Plants and Equipments	39.97	23.34
Interest Paid		Net cash flow from investing activities (B)	(960.03)	23.34
Deffered Tax Assets (net) Term Loan taken from Others Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) (1.32) (3.4) (1.32) (3.5) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (1.32) (1.32) (3.6) (1.32) (3.6) (1.32) (3.6) (3.6) (3.6) (3.6) (3.6) (4.6) (5.6) (5.6) (6.7) (6.7) (7.6) (7.6) (7.6) (8.6) (8.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6) (9.6	C)	CASH FLOW FROM FINANCING ACTIVITIES		
Term Loan taken from Others Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) 1.31 1,033.00 5,051.75 Net cash from financing activities (C) 6,102.63 1.		Interest Paid	(0.71)	4.80
Changes in Other Non Current Assets Proceeds from Issue of Share Warrants Share Premium Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) 18.60 1,033.00 5,051.75 6,102.63 1.		Deffered Tax Assets (net)	(1.32)	(3.43)
Proceeds from Issue of Share Warrants Share Premium Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) 1,033.00 5,051.75 6,102.63 1. 609.25 (9.		Term Loan taken from Others	1.31	-
Share Premium 5,051.75 Net cash from financing activities (C) 6,102.63 1. Net increase /(decrease) in cash & cash equivalents (A+B+C) 609.25 (9.60)		Changes in Other Non Current Assets	18.60	-
Net cash from financing activities (C) Net increase /(decrease) in cash & cash equivalents (A+B+C) 6,102.63 1. 609.25 (9.		Proceeds from Issue of Share Warrants	1,033.00	-
Net increase /(decrease) in cash & cash equivalents (A+B+C) 609.25 (9.		Share Premium	5,051.75	-
		Net cash from financing activities (C)	6,102.63	1.37
				-
Cash & Cash equivalents as at year beginning 8.39 17.		Net increase /(decrease) in cash & cash equivalents (A+B+C)	609.25	(9.03)
Cash & Cash equivalents as at year deginning [0.37] 1/3		Cash & Cash equivalents as at waar beginning	0 20	17.42
Cash & Cash equivalents as at year closing 617.64 8.		, , , ,		8.39
Cash & Cash equivalents as at year closing 617.64 8.		Cash & Cash equivalents as at year closing	017.04	8.39
Net increase/(decrease) as disclosed above 609.25 (9.		Net increase/(decrease) as disclosed above	609.25	(9.03)

For and behalf of Board Rajnish Retail Limited (Formerly known as (Sheetal Daimonds Limited)

Date: 19.04.2024 Mr. Vijay Kumar Chopra
Place: Mumbai Whole time Director and CFO

(DIN:10337012)



(Formerly known as Sheetal Diamonds Limited)

CIN: L47190MH1994PLC083945







DECLARATION

<u>Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015</u>

I, Mr. Vijaykumar Chopra, Whole time Director and CFO of Rajnish Retail Limited (Formerly known as Sheetal Diamonds Limited) having its registered office at Shop No. 22, New Corporate Co-op Premises Society Ltd, Ramchandra Lane Extension Road Kachapada, S West, Mumbai-400064, hereby declare that M/s. C.P. Jaria & co. Chartered Accountants Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on Audited Financial Results of the Company (Standalone) for the quarter and year ended 31st March, 2024.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Thanking You,
Yours Faithfully,
For RAJNISH RETAIL LIMITED
(Formerly known as Sheetal Diamonds Limited)

Mr. Vijay Kumar Chopra
Whole Time Director and CFO

DIN: 10337012