

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: 27.05.2019

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. Monday, 27th May, 2019 (commenced at 01:30 P.M. and concluded at 03:00 P.M.), have considered and approved, inter-alia, the following business(s):

1. Consideration and Approval of the Audited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2019. **(Copy Enclosed)**
2. The Board considered and took on record, the Audit Report on Financial Results for the quarter and year ended 31st March, 2019 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. Declaration of unmodified opinion on Auditor's Report on annual financial results for the quarter and year ended 31st March, 2019. **(Copy Enclosed)**
4. The Board had appointed M/s Tanay Ojha & Associates, Practicing Company Secretaries, as Secretarial Auditor for the financial year 2018-19.
5. 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 31st March, 2019.

Kindly take the above information on your records.

Sincerely,

For Rahul Merchandising Limited

(Sunny Kumar)
Whole-time Director
DIN: 07648718

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Statement of Audited Financial Results for the Fourth Quarter & Year ended 31st March, 2019

Amt. (In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31/3/2019	31/12/2018	31/3/2018	31/3/2019	31/3/2018
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	0.00	0.00	0.31	0	2.04
II. Other Income	0.00	0.00	0.00	0	0.00
III. Total Income (I +II)	0.00	0.00	0.31	0	2.04
IV. Expenses					
Cost of Material Consumed	0.00	0.00	0.00	0	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0	0.00
Employee Benefits Expenses	0.00	0.00	0.00	0	0.00
Finance Costs	0.00	0.00	0.00	0	0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0	0.00
Other Expenses	0.07	0.22	0.31	0.50	2.04
Total Expenses (IV)	0.07	0.22	0.31	0.50	2.04
V. Profit/(Loss) before exceptional items and tax (III- IV)	(0.07)	(0.22)	0.00	(0.50)	0.00
VI. Exceptional items	0.00	0.00	0.00	0	0.00
VII. Profit/(Loss) before tax (V-VI)	(0.07)	(0.22)	(0.31)	(0.50)	0.00
VIII. Tax Expense					
(1) Current tax	0.00	0.00	0.00	0	0.00
(2) Deferred tax	0.00	0.00	0.00	0	0.00
(3) Previous Year Tax	0.00	0.00	0.00	0	0.00
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	(0.07)	(0.22)	0.31	(0.50)	0.00
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)	(0.07)	(0.22)	(0.11)	(0.50)	0.00
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 classified 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)	(0.07)	(0.22)	(0.31)	(0.50)	0.00
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	(0.002)	(0.007)	(0.009)	(0.014)	0.00
(2) Diluted	(0.002)	(0.007)	(0.009)	(0.014)	0.00
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	0.000	0.000	0.00	0.00	0.00
(2) Diluted	0.000	0.000	0.00	0.00	0.00
XVIII. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	(0.002)	(0.007)	(0.009)	(0.014)	0.00
(2) Diluted	(0.002)	(0.007)	(0.009)	(0.014)	0.00

Notes:

- 1) The above results have been reviewed by the Audit Committee were approved and taken on record by the Board of Directors at its meeting held on May 27, 2019.
- 2) Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment
- 3) Figures have been regrouped/rearranged wherever considered necessary.
- 4) There are no Other Comprehensive Income for the periods presented above.
- 5) Figures of the quarter ended 31st March, 2019 and 31st March, 2018 are balancing figures between audited figures in respect of full financial year and the year to date figures upto third quarter of the relevant financial year which were subject to limited review by the auditors.

For Rahul Merchandising Limited

(Sunny Kumar)
Whole-Time Director
DIN: 07648718

Date: 27-05-2019
Place : New Delhi

Statement of Audited Standalone Assets and Liabilities

Particulars	As at	As at
	31st March, 2019	31st March, 2018
	(Audited)	(Audited)
ASSETS		
Non current assets		
(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) Financial Assets-		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Others (to be specified)	0.00	0.00
(i) Deferred tax assets (net)	0.15	0.15
(j) Other non-current assets	0.00	0.00
Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	799.18	799.48
(iii) Cash and cash equivalents	0.23	0.08
(iv) Bank Balance other than (iii) above	0.00	0.00
(v) Loans	0.00	0.00
(vi) Others (to be specified)	0.00	0.00
(c) Current tax Assets	0.00	0.00
(d) Other current Assets	0.00	0.00
TOTAL ASSETS	799.41	799.56
EQUITY AND LIABILITIES		
Equity-		
(a) Equity Share Capital	351.22	351.22
(b) Other Equity	(154.25)	(153.75)
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payables	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 Liabilities (net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	597.29	597.29
(ii) Trade Payables	5.30	4.95
(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
TOTAL EQUITY AND LIABILITIES	799.56	799.71

For Rahul Merchandising Limited

(Sunny Kumar)
Whole-Time Director
DIN: 07648718

Date: 27.05.2019
Place : New Delhi

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Date: 27.05.2019

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

Sub: Declaration on Audit Report for the year ended 31st March, 2019

Dear Sir/Madam,

We hereby declare, on behalf of **Rahul Merchandising Limited** that Audit report in respect to Annual Audited financial Results for the period ended 31st March, 2019 submitted by Jagdish Sapra & Co. LLP Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Sincerely,
For Rahul Merchandising Limited

(Sunny Kumar)
Whole-time Director
DIN: 07648718



JAGDISH SAPRA & CO LLP
CHARTERED ACCOUNTANTS

23, Prakash Apartments, 5, Ansari Road,
Darya Ganj, New Delhi-110002
Tel. : 011-41563112 / 13 / 14, Fax : 41563115
Res.: 011-26102381
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: sapra.katra@gmail.com

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
RAHUL MERCHANDISING LIMITED**

We have audited the accompanying statement of quarterly financial results of Rahul Merchandising Limited for the quarter ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there-under, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:





- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit, other comprehensive income and other financial information for the quarter ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019.

Further we report that the figures for the quarter ended 31st March, 2019 represent the derived figures between the audited figures in respect of the financial year ended 31st March, 2019 and the published year to date figures upto 31st December, 2018, being the date of end of the third quarter of the current financial year, which were subjected to limited review as required under the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place: New Delhi
Dated: 27.05.2019

For Jagdish Sapra & Co LLP
Chartered Accountants
Firm Registration No 001378N/N500037



Vipal Kumar Kalra
Partner
Membership No. 084583

