



Date: 24.08.2018

To,
The Secretary
BSE Limited,
Corporate Relationship Dept.,
P.J. Towers, Dalal Street,
Mumbai - 400 001.

BSE Scrip Code: 541601

Subject: UPDATES

Dear Sir/Madam,

This has reference with the above mentioned subject, we hereby enclosing the Standalone Financials for the Year ended 31st March, 2018.

Kindly arrange to take the same on your records.

Thanking You.

Yours Truly,

For **RAJNISH WELLNESS LIMITED**

Mr. Mihir Patwa
Chief Financial Officer



RAJNISH WELLNESS LIMITED
Formerly known as "Rajnish Hot Deals Pvt. Ltd".

CIN: U52100MH2015PLC265526

Regd off: 610L, 6th Floor, Navjeevan Building Premises No 3, Lamington Road, Mumbai Central (east), Mumbai - 400 008

Tel: 022 - 2306 5555 Website: www.rajnishwellness.com Email : info@rajnishwellness.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2018

(Rs. In Lakhs)

Particulars	Standalone	
	Year ended	
	31/03/2018	31/03/2017
	(Audited)	(Audited)
1 Revenue From Operations	2,749.64	2,529.49
2 Other Income	115.23	0.14
3 Total Revenue (1 + 2)	2,864.87	2,529.63
4 Expenditure		
Purchases of Traded goods	892.62	948.62
Changes in Inventories of Stock - in -Trade	140.38	(102.93)
Employee Benefits Expense	100.23	59.42
Finance Costs	76.23	21.57
Depreciation and Amortization Expense	5.26	1.23
Other Expenses	1,286.45	1,506.77
Total Expenses	2,501.18	2,434.67
5 Profit/(Loss) before exceptional item and Tax (3 - 4)	363.69	94.96
6 Exceptional Items	-	-
7 Profit/(Loss) before Tax	363.69	94.96
8 Tax Expense:		
Current Tax	120.95	31.03
Excess Provision of Tax for earlier years	-	0.00
Deferred Tax	(0.64)	0.06
9 Profit / (Loss) from contiuning operations (7 - 8)	243.39	63.87
10 Profit / (Loss) from discontiuing operations	-	-
11 Tax Expenses from discontiuing operations	-	-
12 Profit / (Loss) from discontiuing operations (after tax)	-	-
13 Profit/(Loss) for the period (9 + 12)	243.39	63.87
14 Other Comprehensive Income		
A (i) Items that will not be reclassified to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
B (i) Items that will be reclassified to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
15 Total Comprehensive Income for the period (13 + 14) (Comprising profit / (loss) and other Comprehensive Income for the period)	243.39	63.87
16 Earnings per Equity Share (for discontinued & continuing operations of face value of Rs. 10 each)		
(a) Basic	7.13	127.74
(b) Diluted	7.13	127.74



1. The above results were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 20th August, 2018. In terms of SEBI circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, the Company declares that the statutory auditors have issued Audit Report with an unmodified opinion. The Audit report will be filed with the stock Exchange and will also be available on Company's website www.rajnishwellness.com
2. Figures for the year ended 31st March 2018 and 31st March 2017 are the balancing figures between the audited figures in respect of the full financial year.
3. The above result have 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. Beginning April 1, 2017, the company has, for the first time, adopted Ind AS with transition date of April 1, 2016.
4. The Ind AS Compliant financial results for the year ended on 31st March 2017 have not been subjected to a "Limited Review" or audit by the statutory auditors of the company, however the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of the affairs. There is nil effect on reconciliation of net profit for the year ended March 31, 2017 as per Indian GAAP to profit as per Ind AS.

Particulars	Year Ended 31.03.2017
Net Profit / (Loss) reported under Previous GAAP	127.74
Less: Adjustments due to implementation of Ind-AS	-
Net Profit / (Loss) under Ind-AS (A)	127.74
Other Comprehensive Income / (Loss) (B)	-
Total Comprehensive Income / (Loss) for the Period {AtB}	127.74

5. During the year company has issued and allotted 1261200 equity shares having F.V. Rs. 10/- each on 05th July, 2018, to that extent the earning per share of the current quarter and year end 31st March, 2018 is incomparable to the other columns.
6. The previous period figures have been reclassified / regrouped wherever required to conform with current periods presentation.

For and on behalf of the Board
RAJNISH WELLNESS LIMITED

PLACE: MUMBAI
DATE: 16/08/2018



Patwa
(Mihir Shrenik Patwa)
(CFO)

Rajnish Kumar
(Rajnishkumar Singh)
Director

RAJNISH WELLNESS LIMITED
Formerly known as "Rajnish Hot Deals Pvt. Ltd".
CIN: U52100MH2015PLC265526

Regd off: 610L, 6th Floor, Navjeevan Building Premises No 3, Lamington Road, Mumbai Central (east), Mumbai - 400 008
Tel: 022 - 2306 5555 Website: www.rajnishwellness.com Email : info@rajnishwellness.com

STATEMENTS OF ASSETS AND LIABILITIES

Particulars	Standalone	
	As At 31st March 2018	As At 31st March 2017
	Audited	Audited
Assets		
(a) Property, plant and equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Tangible Assets	10,29,078	4,57,459
(e) Financial asset	-	-
(i) Investments	-	-
(ii) loans	10,25,000	4,25,000
(iii) Others	-	-
(f) Non-current tax assets (Net)	-	-
(g) Other non-current assets	-	-
(h) Deferred Tax Asset (Net)	59,389	-
Total Non-current assets	21,13,467	8,82,459
(2) Current assets	-	-
(a) Inventories	212,00,273	352,38,584
(b) Financial assets		
(i) Trade receivables	1368,92,946	410,43,623
(ii) Cash and cash equivalents	13,45,603	17,36,469
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	143,83,470	48,46,040
(v) Others	97,549	45,682
(c) Other current assets	-	-
Total current assets	1739,19,841	829,10,398
Total Assets	1760,33,308	837,92,857
EQUITY AND LIABILITIES	-	-
(1) Equity	-	-
(a) Equity Share Capital	341,25,000	5,00,000
(b) Reserves & Surplus	260,85,304	96,21,629
(c) Other Equity	-	-
Total Equity	602,10,304	101,21,629
(2) Non-Current Liabilities	-	-
(a) Financial Liabilities		
Borrowings	204,03,377	131,44,170
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	4,950
(d) Non-current tax liabilities (net)	-	-
Total non-current liabilities	204,03,377	131,49,120
(4) Current Liabilities	-	-
(a) Financial Liabilities		
(i) Borrowings	176,19,311	142,52,696
(ii) Trade payables	410,87,826	281,80,822
(iii) Other financial liabilities	-	-
(b) Other current liabilities	247,17,591	154,86,247
(c) Provisions	119,94,899	26,02,343
Total current liabilities	954,19,627	605,22,108
Total equity and liabilities	1760,33,308	837,92,857

For and on behalf of the Board of
RAJNISH WELLNESS LIMITED



Mihir Patwa
Mihir Patwa
Chief Financial Officer

Rajnish Kumar Singh
Rajnish Kumar Singh
Director
DIN 07192704



Independent Auditors' Report

To the Members of
RAJNISH WELLNESS LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **Rajnish Wellness Limited** (Formerly Known as "Rajnish Hot Deals Private Limited") ("the Company"), which comprise the Balance Sheet as at 31 March, 2018, the Statement of Profit and Loss for the year then ended, the Statement of Cash Flow for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

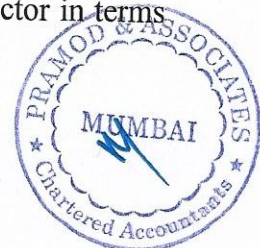
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2018, its profit and its cash flows for the year then ended.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b. In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. On the basis of written representations received from Directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of section 164(2) of the Act;



- f. With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B", and
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations on its financial position in the financial statements;
- ii. The Company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31 March, 2018.

For M/s. Pramod & Associates
Chartered Accountants

(Firm Registration No. 001557C)

V. I. Sheth

Vipul I. Sheth
Partner

(Membership No. 101282)



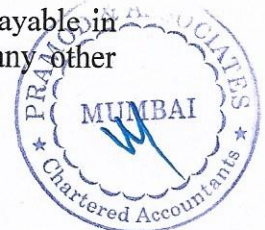
Place: Mumbai

Date: 16th August, 2018

Annexure A to Independent Auditors' Report

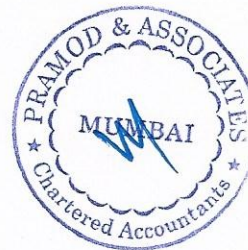
The Annexure referred to in Independent Auditor's Report of even date to the members of the Company on the financial statements for the year ended 31 March, 2018, we report that:

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets;
- (b) The fixed assets have been physically verified by the management according to a phased programme designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the management during the year and no material discrepancies have been noticed on such physical verification;
- (c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no immovable properties held by the Company and hence the paragraph 3(i)(c) of the Order is not applicable to the Company;
2. As explained to us, physical verification of the inventories have been conducted at reasonable intervals by the management. No material discrepancies were noticed on such physical verification;
3. The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Act. Therefore, paragraph 3(iii) of the Order is not applicable to the Company;
4. In our opinion, and according to the information and the explanations given to us, the Company has not made any investments or provided any guarantees or security to the parties covered under Section 185 and 186 of the Act. Accordingly, the provisions of paragraph 3(iv) of the Order are not applicable to the Company;
5. The company has not accepted any deposits from the public within the meaning of section 73 to 76 of the Act. Accordingly, paragraph 3(v) of the Order is not applicable;
6. The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of products traded by the Company. Accordingly, paragraph 3(vi) of the Order is not applicable;
7. (a) According to the information and explanations given to us and on the basis of our examination of the books of account of the Company, the Company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, wealth tax, duty of customs, duty of excise, value added tax and other material statutory dues, as applicable, with the appropriate authorities.
- (b) According to information and explanation given to us, no disputed amounts payable in respect of provident fund, income tax, sales tax, excise duty and cess and any other



material statutory dues were in arrears as at 31 March, 2018, for a period of more than six months from the date they became payable;

8. Based on the audit procedures and on the basis of information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowings to any financial institutions or banks. The company has not taken any loans from government. The company has not issued any debentures as at the Balance Sheet date;
9. The Company has not raised any money by way of initial public offer during the year. The Company has not raised money by way of further public offer (including debt instruments) during the year. According to information and explanations given to us, term loans have been applied for the purposes for which they were obtained;
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year, nor have we been informed of any such case by the Management;
11. The Managerial Remuneration has been paid or provided during the year which does not exceed the limits prescribed in section 197 read with the applicable schedule of the Act. Accordingly, requisite approvals mandated by the provisions of section 197 read with Schedule V of the Companies Act are not applicable;
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable;
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards;
14. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares. The Company has not issued any convertible debentures during the year;
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable;



16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For M/s. Pramod & Associates

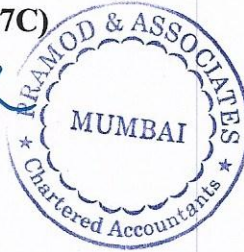
Chartered Accountants

(Firm Registration No. 001557C)

Vipul I. Sheth

Partner

(Membership No. 101282)



Place: Mumbai

Date: 16th August, 2018

Annexure B to the Independent Auditor's Report

Referred to in Paragraph 2(f) 'Report on Other Legal and Regulatory Requirements' in our Independent Auditors' Report to the members of the Company on the Financial Statements for the year ended March 31, 2018.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Rajnish Wellness Limited** ("the Company") as of 31st March, 2018, in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

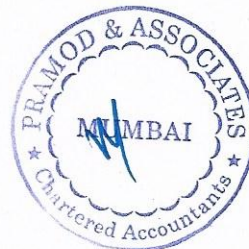
Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

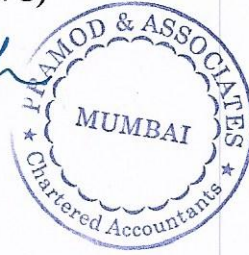


Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s. Pramod & Associates
Chartered Accountants
(Firm Registration No. 001557C)

Vipul I. Sheth
Partner
(Membership No. 101282)



Place: Mumbai
Date: 16th August, 2018