

# RAHUL MERCHANDISING LIMITED

Regd. Office: H NO. 1/61-B Vishwas Nagar Shahdara East Delhi DL 110032  
Email id: [rahulmerchandising@gmail.com](mailto:rahulmerchandising@gmail.com), Website: [www.rahulmerchandising.in](http://www.rahulmerchandising.in)  
CIN: L74899DL1993PLC052461, Ph: 7042309128

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Date: 30.10.2024

To,  
Head Listing Compliance,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Security Code:512517**

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We would like to inform that the Board of Directors in their meeting held today i.e. **Wednesday, October 30, 2024** (commenced at **03:00 P.M.** and concluded at **04:25 P.M.**) has approved inter alia, to consider and take on record the following matters:

1. **Unaudited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024.(Copy enclosed)
2. **Unaudited Standalone Statement of Assets and Liabilities** as per Regulation 33 (3)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. (Copy Enclosed)
3. **Cash Flow Statement** as per Regulation 33(3)(g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024.(Copy enclosed)
4. **Limited Review Report** of Statutory Auditor on the aforesaid Un-audited Standalone Financial Results as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024.(Copy enclosed)

Kindly take the above information on your records.

Thanking you,  
**Yours Sincerely,**  
**For Rahul Merchandising Limited**

Vaibha  
v Goel

Digitally signed  
by Vaibhav Goel  
Date: 2024.10.30  
16:51:50 +05'30'

**Vaibhav Goel**  
**Wholetime Director**  
**DIN: 07899594**

**Place: Delhi**



**QUARTERLY AND YEAR TO DATE LIMITED REVIEW REPORT ON  
UNAUDITED RESULTS**

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

1. We have reviewed the accompanying statement of unaudited financial results of **RAHUL MERCHANDISING LIMITED** for the quarter ended 30<sup>th</sup> September, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For V S S A & Associates**  
Chartered Accountants  
Firm Registration No 012421N

**SAMIR  
VAID**

Digitally signed by  
SAMIR VAID  
Date: 2024.10.30  
16:20:10 +05'30'

Place: New Delhi  
Dated: 30-10-2024  
UDIN: 24091309BKEQSD7485

**Samir Vaid**  
Partner  
Membership No. 091309

# RAHUL MERCHANDISING LIMITED

Regd.

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## Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

Particulars	Amt. (In lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I. Revenue from Operations</b>	0.00	2.75	5.00	2.75	5.00	5.00
<b>II. Other Income</b>	0.00	0.00	0.00	0.00	0.00	0.01
<b>III. Total Income (I +II)</b>	<b>0.00</b>	<b>2.75</b>	<b>5.00</b>	<b>2.75</b>	<b>5.00</b>	<b>5.01</b>
<b>IV. Expenses</b>						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	2.73	0.00	2.73	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	0.60	0.00	0.75	0.60	1.50	1.30
Finance Costs	0.01	0.00	0.00	0.01	0.00	0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses:	2.09	1.39	2.25	3.48	3.51	6.48
<b>Total Expenses (IV)</b>	<b>2.70</b>	<b>4.12</b>	<b>3.00</b>	<b>6.82</b>	<b>5.01</b>	<b>7.78</b>
<b>V. Profit/(Loss) before exceptional items and tax (III- IV)</b>	(2.70)	(1.37)	2.00	(4.07)	(0.01)	(2.77)
<b>VI. Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit/(Loss) before tax (V-VI)</b>	<b>(2.70)</b>	<b>(1.37)</b>	<b>2.00</b>	<b>(4.07)</b>	<b>(0.01)</b>	<b>(2.77)</b>
<b>VIII. Tax Expense</b>						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(2.70)</b>	<b>(1.37)</b>	<b>2.00</b>	<b>(4.07)</b>	<b>(0.01)</b>	<b>(2.77)</b>
<b>X. Profit/(Loss) from discontinued operations</b>	0.00	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	0.00
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	-	0.00	-	0	-	0
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	<b>(2.70)</b>	<b>-1.37</b>	<b>2.00</b>	<b>(4.07)</b>	<b>(0.01)</b>	<b>(2.77)</b>
<b>XIV. Other Comprehensive Income</b>						
(A) (i) Items that will not be reclassified to profit or loss	0.00	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	0.00
(B) (i) Items that will be classified to profit or loss	0.00	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	0.00
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b>		<b>-1.37</b>				
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)	<b>(2.70)</b>		<b>2.00</b>	<b>(4.07)</b>	<b>(0.01)</b>	<b>(2.77)</b>
<b>XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)</b>	<b>351.23</b>	<b>351.23</b>	<b>351.23</b>	<b>351.23</b>	<b>351.23</b>	<b>351.23</b>
<b>XVII. Other Equity</b>						<b>(373.04)</b>
<b>Reserves excluding Revaluation Reserves as per balance sheet</b>						
<b>XIX. Earnings per equity share (for continuing operation):</b>						
(1) Basic	-0.08	(0.04)	0.05	(0.12)	0.00	(0.08)
(2) Diluted	-0.08	(0.04)	0.05	(0.12)	0.00	(0.08)
<b>XX. Earnings per equity share (for discontinued operation):</b>		0.00				
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
<b>XX. Earnings per equity share (for discontinued or Continuing operation):</b>						
(1) Basic	-0.08	(0.04)	0.06	(0.12)	0.00	(0.08)
(2) Diluted	-0.08	(0.04)	0.06	(0.12)	0.00	(0.08)

### Notes:

- The above results have been reviewed by Audit Committee meeting held on **30th October 2024** and thereafter approved by the Board of Directors at their meeting held on **30th October 2024**.
- The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.
- As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- The above financial results of the Company are available on the Company's website [www.rahulmerchandising.in](http://www.rahulmerchandising.in) and also at [www.bseindia.com](http://www.bseindia.com)

FOR RAHUL MERCHANDISING LIMITED

Vaibhav Goel  
 Digitally signed by Vaibhav Goel  
 Date: 2024.10.30 16:36:21 +05'30'  
 Vaibhav Goel  
 Wholetime Director  
 DIN : 07899594

Date: 30.10.2024  
 Place of signing : New Delhi

**RAHUL MERCHANDISING LIMITED**

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**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024**

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non current assets</b>	0	0.00
(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) Financials Assets-	0	0
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Other(to be specified)	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
<b>TOTAL NON CURRENT ASSETS</b>		
<b>Current Assets</b>		
(a) Inventories	0.00	0.00
(b) Financials Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Cash and cash equivalents	0.49	0.27
(iv) Bank Balance other than (iii) above		
(v) Loans	2.09	0.00
(vi) Others (to be specified)		
(c) Current tax Assets		
(d) Other current Assets		
<b>TOTAL CURRENT ASSETS</b>	2.58	0.27
<b>TOTAL ASSETS</b>	<b>2.58</b>	<b>0.27</b>
<b>EQUITY AND LIABILITES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	351.23	351.23
(b) Other Equity	-377.13	-373.05
<b>Liabilities</b>		
<b>Non -Current liabilities</b>		
(a) Financials Liabilities	0.00	0.00
(i) Borrowings	0.00	0.00
(ii) Trade Payable	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) Deferred Tax Liabilities (net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
<b>TOTAL NON CURRENT LIABILITIES</b>	0.00	0.00
<b>Current Liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings	21.25	15.25
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1.04	0.65
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	6.19	6.19
(b) Other current liabilities		
(c) Provisions		
(d) Current Tax Liabilities (net)		
<b>TOTAL CURRENT LIABILITIES</b>	28.49	22.09
<b>TOTAL EQUITY AND LIABILITES</b>	<b>2.58</b>	<b>0.27</b>

For RAHUL MERCHANDISING LIMITED

Vaibhav Goel  
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 by Vaibhav Goel  
 Date: 2024.10.30  
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**VAIBHAV GOEL**  
 Wholtime Director  
 DIN : 07899594

Date: 30.10.2024  
 Place of Signing : New Delhi

<b>RAHUL MERCHANDISING LIMITED</b>	
<b>UNAUDITED STANDALONE CASH FLOW STATEMENT</b>	
<b>FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2024</b>	
	Amount in Lakhs
<i>Particulars</i>	<b>Half year ended</b>
	<b>01-04-2024 to 30-09-2024</b>
	<b>Unaudited</b>
<b>Cash flow from Operating</b>	
Profit Before Tax	-4.07
<b>Adjustments for</b>	<b>0</b>
Adjustments for finance costs	0
Adjustments for decrease (increase)	0
Adjustments for decrease (increase)	-2.08
Adjustments for decrease (increase)	0
Adjustments for decrease (increase)	0
Adjustments for other financial	0
Adjustments for other financial	0
Adjustments for other bank balances	0
Adjustments for increase (decrease)	0.39
Adjustments for increase (decrease)	0
Adjustments for increase (decrease)	0
Adjustments for increase (decrease)	0
Adjustments for depreciation and reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	0
Adjustments for provisions, non- current	0
Adjustments for other financial liabilities, current	0
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0

Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments for reconcile profit (loss)</b>	<b>-1.69</b>
<b>Net cash flows from (used in) operations</b>	<b>-5.76</b>
Dividends received	0
Interest paid	0.015
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	<b>-5.775</b>
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0

Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0

Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-6
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest Paid	0.015
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>5.985</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>0.21</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0</b>
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.21</b>
Cash and cash equivalents cash flow statement at beginning of period	0.273
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>0.483</b>
<b>For RAHUL MERCHANDISING LIMITED</b>	
Vaibhav Goel Digitally signed by Vaibhav Goel Date: 2024.10.30 16:37:22 +05'30' <b>VAIBHAV GOEL</b> <b>Wholtime Director</b> <b>DIN: 07899594</b>	
<b>Date:30.10.2024</b>	
<b>Place of Signing:New Delhi</b>	