



Date: October 16, 2024

To,

BSE Limited.

Department of Corporate Service,
14th Floor, P.J. Tower,
Dalal Street, Fort,
Mumbai - 400 001.

Sub.: Outcome of Board Meeting held today i.e. Wednesday, October 16, 2024.

Ref: Rajish Wellness Limited, Scrip Code: 541601

Dear Sir/Madam,

With reference to above captioned subject, pursuant to Regulation 30 & 33 of Chapter IV read with schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in continuation to our letter dated October 11, 2024, regarding intimating the date of Board Meeting of Rajnish Wellness Limited ("**Company**"), we would like to inform you that the Board of Directors at their Meeting held today i.e. Wednesday, October 16, 2024 inter-alia considered and approved the Un-audited Financial Results along with Limited Review Report for the quarter and half-year ended September 30, 2024.

A copy of the Un-audited Financial Results along with the Limited Review Report of the Auditors thereon issued in this regard is attached as **Annexure I.**

We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations.

The meeting of Board of Directors commenced at 12:15 p.m. and concluded at 12:35 p.m.

You are requested to take the aforementioned information on your record.

Thanking You,

Yours faithfully,

For Rajnish Wellness Limited

Rajnishkumar S. Singh
Managing Director
DIN: 07192704



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL RESULTS**

To,
The Board of Directors,
Rajnish Wellness Limited

1. We have reviewed the accompanying statement of unaudited Financial Results of **Rajnish Wellness Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the listing Regulations").
2. The Company's management is responsible for preparation of the statement in the accordance with the recognition and measurement and principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim financial reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Director. Our responsibility is to express conclusion on the statement 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.

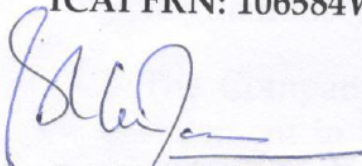
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Motilal & Associates LLP

(Formerly known as Motilal & Associates)

Chartered Accountants

ICAI FRN: 106584W/W100751



CA Rishabh Jain

Partner

Membership No.: 179547



Place : Mumbai

Date : 16-10-2024

UDIN : 24179547BKAVIG7955

RAJNISH WELLNESS LIMITED

CIN: L52100MH2015PLC265526

Regd. Office Plot No 24ABCD, Government Industrial Estate, Opp 125 IPCA Laboratories, Charkop, Kandivali (west), Mumbai- 400067

UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF - YEAR ENDED SEPTEMBER 30, 2024

(Rs.in Lakhs excluding EPS)

Sr.No.	PARTICULARS	Quarter ended			Half - year ended		Year ended
		30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
I)	Revenue from Operations	1,741.91	1,630.31	1,850.91	3,372.22	2,701.91	7,668.46
II)	Other Income	0.42	34.65	22.76	35.07	106.19	0.00
III)	Total Income (I+II)	1,742.33	1,664.96	1,873.66	3,407.29	2,808.10	7,668.46
IV)	Expenses:						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-trade	1,666.94	1,471.94	2,077.78	3,138.88	2,965.64	7,653.77
	Changes in Inventories of Finished goods, Work in progress and Stock in trade	(18.31)	9.56	(270.81)	(8.75)	(358.41)	(552.04)
	Employee Benefit Expenses	15.92	12.50	8.25	28.42	27.06	82.58
	Finance Cost	10.34	12.97	13.92	23.31	27.35	51.12
	Depreciation and Amortization Expense	0.80	0.33	0.33	1.13	0.64	2.41
	Other Expenses	29.62	135.40	31.18	165.02	59.68	286.06
	Total Expenses (IV)	1,705.31	1,642.70	1,860.64	3,348.01	2,721.95	7,523.90
V)	Profit (+) / Loss (-) before Exceptional and Tax (III-IV)	37.02	22.26	13.02	59.28	86.15	144.56
VI)	Exceptional Items						
VII)	Profit (+) / Loss (-) before Tax (V-VI)	37.02	22.26	13.02	59.28	86.15	144.56
VIII)	Tax Expenses						
	a) Current Tax	9.25	5.57	3.26	14.82	21.54	37.59
	b) Deferred Tax	0.00	0.00	0.00	0.00	-	3.65
	c) Short/Excess Provision of Earlier Years		-		-		
IX)	Profit (+) / Loss (-) for the period (VII-VIII)	27.77	16.70	9.77	44.45	64.61	103.32
X)	Other Comprehensive Income (OCI)						
i.	Items that will not be reclassified to Profit and 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
iii.	Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
iv.	Income Tax relating to Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	-
	Total Comprehensive Income	0.00	0.00	0.00	0.00	0.00	-
XI)	Total Comprehensive Income for the period	27.76	16.70	9.76	44.46	64.61	103.32
	Paid up Equity Share Capital (Face Value of Rs.1/ each)	768,474,660.00	768,474,660.00	768,474,660.00	768,474,660.00	768,474,660.00	768,474,660.00
	Earnings Per Share (for continuing operation)						
	a) Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.01	0.01
	b) Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.01	0.01
	Earnings Per Share (for discontinuing operation)						
	a) Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Earnings Per Share (for discontinuing & continuing operation)						
	a) Basic EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.01
	b) Diluted EPS (Rs.)	0.00	0.00	0.00	0.00	0.00	0.01

Notes :

- The Financial Results of the Company for the quarter and half year ended 30th September 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 16th October 2024
- The Figures of the previous year / period have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013

By order of the Board of Directors
For Rajnish wellness Limited

Rajnish Kumar Singh
Managing Director
DIN: 07192704

Place: Mumbai
Date: 16.10.2024

RAJNISH WELLNESS LIMITED

CIN: L52100MH2015PLC265526

Regd. Office: Plot No 24ABCD, Government Industrial Estate, Opp 125 IPCA Laboratories, Charkop, Kandivali (west), Mumbai - 400067

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

(Rs. In Lakhs)

Particulars	As at Sep 30, 2024	As at Mar 31, 2024
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5.77	6.06
Financial Assets		
Investments	-	-
Loans & Advances	416.93	2,324.46
Other	-	-
Other Non Current Assets	-	192.89
Total Non-current assets	422.70	2,523.41
Current assets		
Inventories	935.52	926.76
Financial Assets		
Trade Receivables	2,205.68	3,365.61
Cash and Cash Equivalents	4.36	23.50
Loans & Advances	2,192.54	-
Other Financial Assets	3,800.71	-
Income Tax Assets (net)	14.71	-
Other Current Assets	214.89	3,787.21
Total current assets	9,368.41	8,103.08
Total assets	9,791.11	10,626.49
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	7,684.75	7,684.75
Other Equity	764.39	714.17
Total Equity	8,449.14	8,398.92
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	29.60	374.61
Trade Payables	-	-
Deferred Tax Liabilities	-	0.13
Other Non current Liabilities	-	184.06
Total Non Current Liabilities	29.60	558.81
Current liabilities		
Financial Liabilities		
Borrowings	-	117.81
Trade Payables	735.58	1,508.55
Other Financial Liabilities	-	-
Provisions	184.69	37.59
Other Current Liabilities	382.85	4.82
Current Tax Liabilities	9.25	-
Total Current Liabilities	1,312.37	1,668.77
Total Equity and Liabilities	9,791.11	10,626.49

By order of the Board of Directors
For Rajnish wellness Limited

RAJNISH WELLNESS LIMITED

CIN: L52100MH2015PLC265526

Regd. Office: Plot No 24ABCD, Government Industrial Estate, Opp 125 IPCA Laboratories, Charkop, Kandivali (west), Mumbai - 400067

Unaudited Cash Flow Statement for the Half year ended September 30, 2024

(Rs. In Lakhs)

Particulars	For the half - year ended Sep 30, 2024	For the half - year ended Sep 30, 2023
Operating activities		
Profit Before Tax	59.28	86.15
Adjustments to reconcile profit before tax to net cash inflow		
Depreciation and amortisation	1.13	0.64
Tax provision		
Finance Cost	23.31	27.35
	83.72	114.14
Working capital		
(Increase) / Decrease in Trade and Other Receivables	1,159.93	(111.47)
(Increase) / Decrease in Inventories	(8.76)	(358.41)
(Increase) / Decrease in Short Term Loan & Advances Given	(2,192.54)	3,622.49
(Increase) / Decrease in Investments		
(Increase) / Decrease in Other Current Financial Assets	(3,800.71)	
(Increase) / Decrease in Other Current assets	3,572.32	(2,887.61)
Increase / (Decrease) in Provisions	146.68	
Increase / (Decrease) in Trade and Other Payables	(772.97)	30.33
Increase / (Decrease) in Other Financial Liabilities	-	
Increase / (Decrease) in Long term Borrowings	(345.01)	
Increase / (Decrease) in Short term Borrowings	(117.81)	5.16
Increase / (Decrease) in other Current Liabilities	378.03	(0.56)
(Increase) / Decrease in Long Term Loan & Advances Given	1,907.53	
(Increase) / Decrease in Non current assets	192.89	(172.78)
Increase / (Decrease) in Non Current Liabilities	(184.06)	
Cash generated from ope	19.24	241.29
Direct taxes paid (Net off Refund)	14.82	21.54
Net cash flow from operating activities	4.41	219.75
Investing activities		
Sale/(Purchase) of Property, Plant and Equipment	(0.24)	(2.32)
Interest received		
Net cash flow used in investing activities	(0.24)	(2.32)
Financing activities		
Interest paid	(23.31)	(27.35)
Loan taken from others		(203.75)
Finance cost		
Net cash flow from financing activities	(23.31)	(231.10)
Increase in cash and cash equivalents	(19.14)	(13.67)
Cash and cash equivalents at the beginning of the year	23.50	34.30
Cash and cash equivalents at the end of the year	4.36	20.63

By order of the Board of Directors
For Rajnish wellness Limited

Place: Mumbai
Date: 16.10.2024

Rajnish Kumar Singh
Managing Director
DIN: 07192704