



**Date: 18.01.2024**

To,  
The Listing Compliance  
**BSE Ltd.**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

**BSE Scrip Code: 541601**

**Subject: - Outcome of the Meeting of Board of Directors held on Thursday, January 18, 2024 at 03:30 P.M.**

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Thursday, January 18, 2024, inter alia, has approved the following items:

1. Considered and Approved the Unaudited Financial Results of the company along with Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2023, after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 04:30 P.M.

Kindly take same on your records.

Thanking You,

Yours Truly,

**For, RAJNISH WELLNESS LIMITED**

RAJNISHKUMAR

Digitally signed by

SURENDRAPRASAD SINGH

RAJNISHKUMAR

SURENDRAPRASAD SINGH

AD SINGH

Date: 2024.01.18 16:32:13

+05'30'

**RAJNISHKUMAR SINGH**

**MANAGING DIRECTOR**

**DIN: 07192704**

Encl:

1. Un-Audited Financial Results for the quarter ended December 31, 2023.
2. Limited Review Report.



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

Review Report 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 ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement 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 Directors. Our responsibility is to express a 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



### Emphasis of Matter

5. We draw your attention to Note No.05 of the financial results that we are appointed as Statutory auditors pursuant to the resignation of existing auditors i.e Rishi Sekhri and Associates, Chartered Accountants (ICAI FRN:128216W) due to the expiry of validity period of their Peer review certificate.

Our conclusion is not modified in respect of the said matter.

### Other matter

6. The Review Report for the quarter ended 31<sup>st</sup> December, 2023 is our first Report for the Company. Financial Results for the quarter ended 30<sup>th</sup> September, 2023 and prior periods were reviewed / audited by the previous Statutory Auditor i.e Rishi Sekhri and Associates, Chartered Accountants. We have relied upon Limited Review Reports / Audit Reports of the preceding Auditor for all such previous periods.

Our Conclusion is not modified with respect to this matter.

**For Motilal & Associates LLP**  
**Chartered Accountants**  
ICAI FRN: 106584W/W100751

**Rishabh**  
**Motilal Jain**  
Digitally signed by  
Rishabh Motilal  
Jain  
Date: 2024.01.18  
15:41:15 +05'30'

**CA Rishabh M Jain**

*Partner*

**ICAI MRN : 179547**

**Place:** Mumbai

**Date:** 18/01/2024

**UDIN: 24179547BKAVEB2599**





## Rajnish Wellness Limited

CIN : L52100MH2015PLC265526

Regd. Office: Plot No. 24, ABCD, Govt. Industrial Estate, Charkop, Kandivali (West), Mumbai – 400 067 Mumbai Mumbai City MH 400067 IN

### Statement of Unaudited Financial Results for the quarter & nine months ended 31st December, 2023

(Rupees in Lacs)

	Particulars	Quarter ended	Quarter ended	Corresponding	Nine Months	Corresponding	Year to date
		31st December, 2023	30th September, 2023	Quarter ended 31st December, 2022	ended 31st December 2023	nine Months ended 31st December, 2022	figures for the 31st March, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	2162.059	1,850.906	787.000	4863.963	1,931.900	2,502.607
II	Other Income	0.000	22.756	56.870	106.192	205.830	259.210
III	<b>Total Income (I+II)</b>	<b>2,162.059</b>	<b>1,873.662</b>	<b>843.870</b>	<b>4,970.155</b>	<b>2,137.730</b>	<b>2,761.817</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	-	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	2212.742	2,077.780	779.710	5178.378	1,840.510	2,476.371
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(126.43)	(270.812)	(49.330)	(484.836)	(94.850)	(165.073)
	Employee benefits expense	28.471	8.248	27.140	55.530	80.620	167.311
	Finance costs	12.411	13.915	0.810	39.760	3.500	3.266
	Depreciation and amortization expense	0.478	0.334	0.320	1.115	0.920	1.252
	Other expenses	17.492	31.177	34.970	77.171	144.240	215.413
	<b>Total expenses (IV)</b>	<b>2,145.167</b>	<b>1,860.642</b>	<b>793.620</b>	<b>4,867.117</b>	<b>1,974.940</b>	<b>2,698.540</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>16.892</b>	<b>13.020</b>	<b>50.250</b>	<b>103.037</b>	<b>162.790</b>	<b>63.277</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>16.892</b>	<b>13.020</b>	<b>50.250</b>	<b>103.037</b>	<b>162.790</b>	<b>63.277</b>
VIII	Tax expense:						
	(1) Current tax	4.223	3.255	12.560	25.76	40.700	17.167
	(2) Deferred tax	2.229	0.00	0.00	2.229	0.00	0.099
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>10.440</b>	<b>9.765</b>	<b>37.690</b>	<b>75.049</b>	<b>122.090</b>	<b>46.011</b>
X	Profit/(loss) from discontinued operations	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
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>10.440</b>	<b>9.765</b>	<b>37.690</b>	<b>75.049</b>	<b>122.090</b>	<b>46.011</b>
XIV	Other Comprehensive Income	0.00	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	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 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 be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	<b>Paid-up equity share capital (Face Value of the Share of Rs. 1/- Each)</b>	<b>768,474,660</b>	<b>768,474,660</b>	<b>384,208,000</b>	<b>768,474,660</b>	<b>384,208,000</b>	<b>768,474,660</b>
XVII	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	0.0013585	0.001271	0.009810	0.009766	0.031777	0.005987
	(2) Diluted	0.0013585	0.001271	0.009810	0.009766	0.031777	0.005987
XVIII	<b>Earnings per equity share (for discontinued operation):</b>						
	(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
XIX	<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>						
	(1) Basic	0.0013585	0.001271	0.009810	0.009766	0.031777	0.00598733
	(2) Diluted	0.0013585	0.001271	0.009810	0.009766	0.031777	0.00598733

**Note:**

- The Financial Results of the Company for the quarter and nine months ended 31st December 2023 reviewed and recommended by the audit committee and approved by the Board of Director of the Company in their respective meetings held on 18th January 2024.
- The previous period figures 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) Regulations, 2015 as amended from time to time.
- 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 Due to the expiry of validity period of Peer Review Certificate of previous statutory auditors (Rishi Sekhri and Associates, Chartered Accountants (ICAI FRN:128216W) ) as mentioned in their resignation letter, we have appointed M/s Motilal and Associates LLP (ICAI FRN:106584W/W100751) as auditors and they have conducted the limited review for the quarter ended 31st December 2023.

Date: 18.01.2024  
Place: Mumbai

For and behalf of Board  
Rajnish Wellness Limited  
RAJNISHKUMAR  
SURENDRAPRASAD  
SINGH  
Rajnishkumar Surendraprasad Singh  
Managing Director  
DIN: 07192704

Digitally signed by RAJNISHKUMAR SURENDRAPRASAD SINGH  
Date: 2024.01.18 16:16:12 +05'30'