

Ashok Choudhary & Associates

Chartered Accountants

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Independent Auditor's Review Report on Unaudited Half Yearly Standalone Financials Results of Rajnish Wellness Limited in Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
RAJNISH WELLNESS LIMITED,

We have received the accompanying statement of unaudited Standalone financials result of **RAJNISH WELLNESS LIMITED** ('the Company') for the Half Year ended 30th September, 2019 ('the statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019.

This statement is the responsibility of the Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting (AS 25), prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 from material misstatement. A review is limited primarily to inquiries a company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and the other information presented in accordance with Accounting Standard 25 Interim Financial Reporting (AS 25) for the half year ended 30th September, 2019 and have been presented solely on the basis of information compiled by the management.

For Ashok Choudhary & Associates
Chartered Accountants
FRN No. 130405W



Ashok Choudhary

Ashok Choudhary
Proprietor

Membership No: 046679

UDIN: -----

19049976AAAAAE2675

Ashok Choudhary

Place: Mumbai
Date: 14.11.2019

RAJNISH WELLNESS LIMITED
(Formerly known as "Rajnish Hot Deals Private Limited")
Corporate Identification Number : L52100MH2016PLC265526

Statement of Unaudited Financial Results for the Half Year ended 30th September, 2019 (Limited Review by Auditors)

In `

Sr. No.	Particulars	Half Year Ended			For the Year Ended	
		30.09.2019 Unaudited (CY H1)	31.03.2019 Audited (LY H2)	30.09.2018 Audited (CY H1)	31.03.2019 Audited FY 18-19	31.03.2018 Audited FY 17-18
I	Revenue from Operations					
	Net Sales/Income from Operations (Net of excise duty)	7,18,07,947	23,25,21,388	18,41,51,859	41,66,73,247	27,49,63,992
II	Other Income	2,10,980	26,40,759	2,98,760	29,39,519	1,15,22,982
III	Total Revenue(I+II)	7,20,18,927	23,51,62,147	18,44,50,619	41,96,12,766	28,64,86,974
IV	Expenses					
	(a) Cost of Materials consumed		-	-	-	-
	(b) Purchase of stock-in-trade	21,87,654	4,40,73,037	10,26,62,676	14,67,35,713	8,92,61,546
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	1,90,74,980	3,79,439	85,87,485	82,08,045	1,40,38,311
	(d) Employee benefits expense	36,07,501	73,03,696	47,33,862	1,20,37,558	1,00,23,424
	(e) Finance Cost	50,39,116	45,84,473	41,95,377	87,79,850	76,23,447
	(f) Depreciation and amortisation expense	6,26,519	1,20,344	5,21,534	6,41,878	5,26,065
	(g) Other expenses	4,33,72,780	12,57,31,002	7,51,94,272	20,09,25,274	12,86,45,046
	Total Expenses	7,39,08,550	18,21,91,991	17,87,20,236	36,09,12,227	25,01,17,840
	Profit (Loss) before exceptional and extraordinary items and tax(III-IV)	-18,89,623	5,29,70,156	57,30,383	5,87,00,539	3,63,69,134
V	Exceptional Items	-	-	-	-	-
VI	Profit (Loss) before extraordinary items and tax (V- VI)	(18,89,623.1)	5,29,70,156	57,30,383	5,87,00,539	3,63,69,134
VII	Extraordinary items	-	-	-	-	-
VIII	Profit (Loss) before tax (VII - VIII)	(18,89,623.1)	5,29,70,156	57,30,383	5,87,00,539	3,63,69,134
IX	Tax Expenses					
	(a) Current Tax	-	1,47,31,705	17,00,000	1,64,31,705	1,20,94,798
	(b) Excess Provision of Tax of earlier years	-	-	-	-	-
	(c) Deferred Tax	-85,777	-1,86,196	1,04,575	(81,620)	-64,339
XI	Net Profit (Loss) for the period (IX - X)	-18,03,846	3,84,24,646	39,25,808	4,23,50,454	2,43,38,675
XII	Paid-up equity share capital (Face Value: Rs. 10/- each)	46,73,700	43,45,442	46,73,700	43,45,442	3,41,25,000
XIII	Earnings Per Share					
	Basic and diluted	(0.4)	8.8	0.8	9.75	7.13

Notes to the Financials Results for the Year ended 30th September, 2019

1 The Financials results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under section 133 of the Companies Act 2013 ("Act"), read there under and other accounting principles generally accepted in India as amended in India from time to time.

The above Financials Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors as their respective meetings held on 14th November, 2019

2 The company does not have separate reportable segments as per the Accounting Standard 17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2014.

3 Figures of previous year / period have been regrouped / recast wherever necessary, in order to make them comparable.

For and on Behalf of
Rajnish Wellness Limited

Rajnish
Rajnishkumar Singh
Managing Director
(DIN:07192704)



Place: Mumbai
Date: 14/11/2019

RAJNISH WELLNESS LIMITED
(Formerly known as "Rajnish Hot Deals Private Limited")
Corporate Identification Number : L52100MH2015PLC265526

Statement of Assets & Liabilities

In

Sr. No.	Particulars	Half Year Ended 30.09.2019	Previous Year Ended 31.03.2019
A. EQUITY AND LIABILITIES			
1	Shareholder's Funds		
	Share Capital	4,67,37,000	4,67,37,000
	Reserves and Surplus	18,93,58,078	17,56,35,513
	Total Shareholder's Funds	23,60,95,078	22,23,72,513
2	Non-Current Liabilities		
	Bank OD	4,50,00,000	
	Long-term borrowings	69,52,732	52,55,170
	Deferred tax liabilities (Net)		
	Other Long term liabilities		
	Long term provisions		
	Sub-total Non-Current Liabilities	5,19,52,732	52,55,170
3	Current Liabilities		
	Short-term borrowings	2,37,15,519	4,13,52,805
	Trade payables		
	-Micro enterprises & Small enterprises		
	-Other than Micro enterprises & Small enterprises	-7,34,98,661	1,03,71,795
	Other Current liabilities	78,87,164	2,20,62,004
	Short-term provisions		1,56,71,745
	Sub-total Current Liabilities	-4,18,95,978	8,94,58,348
	TOTAL EQUITY AND LIABILITIES	24,61,51,832	31,70,86,032
B. ASSETS			
1	Non-current assets		
	Fixed Assets		
	(i) Tangible assets	4,99,703	11,00,851
	(ii) Intangible assets		
	Non-current investments		
	Deferred tax assets (net)	2,26,786	1,41,009
	Long term loans and advances	7,50,212	19,48,140
	Sub-total Non-Current Assets	14,76,701	31,90,000
2	Current assets		
	Current investments		
	FD with SBI	10,00,000	
	Inventories	1,03,33,334	2,94,08,318
	Trade receivables	20,20,77,335	18,72,04,965
	Cash and cash equivalents	6,34,380	1,54,70,898
	Short-term loans and advances	2,00,00,000	4,14,28,225
	Other current assets	1,06,30,083	4,03,83,626
	Sub-total Current Assets	24,46,75,132	31,38,96,032
	TOTAL ASSETS	24,61,51,832	31,70,86,032

5,19,52,732

For and on Behalf of
Rajnish Wellness Limited

Rajnish Kumar Singh
Managing Director
(DIN:07192704)



Place: Mumbai
Date: 14/11/2019

RAJNISH WELLNESS LTD
(Formerly known as Rajnish Hot Deals Pvt. Ltd.)
CIN: L52100MH2015PTC265526

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2019

Sr. No	Particulars	Half Year Ended 30.09.2019	Previous Year Ended 31.03.2019
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	-18,89,623.12	5,87,00,538
	Add:		
	Depreciation	6,26,519.14	6,41,878
	Operating Profit before Working Capital changes	(12,63,104)	5,93,42,416
	Add :		
	Changes in Short Term Borrowings	-1,31,84,553.81	2,37,33,494
	Changes in Trade Payables	-8,38,70,455.79	(3,07,16,031)
	Changes in Other Current Liabilities	-1,41,74,839.81	(26,55,587)
	Changes in Long Term Loans and Advances	11,97,928.00	(9,23,140)
	Changes in Inventories	1,90,74,984.64	(82,08,045)
	Changes in Trade Receivables	-1,48,72,369.63	(5,03,12,019)
	Changes in Short Term Loans and Advances	2,14,28,224.81	(2,70,44,755)
	Changes in Other Current Assets	2,97,53,542.71	(4,02,86,077)
	Cash generated from operations	(5,59,10,643)	(7,70,69,745)
	Net cash before Extra ordinary Items	(5,59,10,643)	(7,70,69,745)
	Less: Taxes paid		1,27,57,103
	Net cash flow from operating activities (A)	(5,59,10,643)	(8,98,26,848)
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed assets	-25,371.00	(7,13,650)
	FD With SBI	-10,00,000.00	
	Net cash flow from investing activities (B)	(10,25,371)	(7,13,650)
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Share Capital	-	1,26,12,000
	Securities Premium recd. on Issue of Equity Shares	-	10,72,02,000
	Term Loan taken from Banks	4,50,00,000.00	(1,79,07,258)
	Term Loan taken from Others	29,00,504.00	27,59,051
	Net cash from financing activities (C)	4,79,00,504	10,46,65,793
	Net increase /(decrease) in cash & cash equivalents (A+B+C)	(1,48,36,518)	1,41,25,295
	Cash & Cash equivalents as at year beginning	1,54,70,898.23	13,45,603
	Cash & Cash equivalents as at year closing	6,34,380.00	1,54,70,898
	Net increase/(decrease) as disclosed above	(1,48,36,518)	1,41,25,295

For and on Behalf of
Rajnish Wellness Limited

Rajnish Kumar Singh
Rajnishkumar Singh
Managing Director
(DIN:07192704)



Place: Mumbai
Date: 14/11/2019