



Rainbow Foundations Ltd.

To,
BSE Limited
The Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building, P,J Towers,
Dalal Street, Fort
Mumbai-400001

Date: 14.02.2025

Dear Sirs,

Sub: Integrated Filing (Financial) for the quarter ended December 31st, 2024.

Scrip Code: 531694.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31st, 2024, read with BSE Circular No. 20250102-4 dated January 2nd, 2025 and BSE Circular No. 20250113-56 dated January 13th, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31st, 2024.

Kindly acknowledge receipt.

Yours faithfully,
For RAINBOW FOUNDATIONS LIMITED

**IKKAPADATH BILAL MOHAMMADALI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 65109**



No.4, Thanikachalam Road, T.Nagar, Chennai - 600 017 | Phone : 044 2434 4647, 2435 4647
GSTIN : 33AAACR3089B1ZR | CIN No. : L55101TN1994PLC027739
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
M/s RAINBOW FOUNDATIONS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of RAINBOW FOUNDATIONS LIMITED ("the Company") for the quarter ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended.
2. 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 policies and principles generally accepted in India, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. 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 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 Indian accounting standards ('Ind AS') specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 14/02/2025

For M/s. GASM DANSR AND CO.

RANGA RAO
VEMULAPALLI

Digitally signed by RANGA RAO
VEMULAPALLI
Date: 2025.02.14 16:44:16 +05'30'

(V Ranga Rao)
(Partner)
(Mem No:024963)

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Road, Chennai 600034
Firm Reg No: 005986S

UDIN: 25024963BMKUJE2552



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(Near Ranjith Hotel) Nungambakkam, Chennai - 600 034.

Phone : 28217636, 45008637 / 38 / 39 E-mail : gasmdansr@gmail.com

Branch Office : Faridabad - Haryana



RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2024

Rs. In Lakhs

Particulars	Quarter Ended			Year to Date		Year Ended
	31-Dec-2024	30-Sep-2024	31-Dec-2023	31-Dec-2024	31-Dec-2023	31-Mar-2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from operations	3,417.74	3,323.69	2,284.19	9,927.08	6,054.37	9,348.28
II. Other Income	28.69	20.85	65.93	67.05	341.75	372.25
III. Total Revenue (I +II)	3,446.43	3,344.54	2,350.12	9,994.13	6,396.12	9,720.53
<i>IV. Expenses:</i>						
Purchase of Stock-in-Trade	2,105.56	2,193.58	1,277.00	6,573.60	6,192.10	8,579.49
Changes in inventories of Stock-in-Trade	285.49	231.22	342.38	585.95	(1,838.70)	(1,882.70)
Employee benefit expense	38.67	36.23	27.79	108.10	79.92	105.95
Financial costs	765.80	631.22	583.92	2,016.69	1,690.09	2,234.76
Depreciation and amortization expense	12.07	7.94	14.55	31.81	39.80	53.42
Other expenses	57.56	22.67	87.93	104.60	129.04	200.26
Total Expenses	3,265.15	3,122.86	2,333.57	9,420.75	6,292.25	9,291.18
V. Profit before exceptional and extraordinary items and tax (III - IV)	181.28	221.68	16.55	573.38	103.87	429.35
VI. Exceptional Items (Profit after adjusting loss on sale of fixed asset)	-	-	-	-	-	-
VII. Profit before extraordinary items and tax	181.28	221.68	16.55	573.38	103.87	429.35
VIII. Extraordinary Items (prior period expenses)	-	-	-	-	-	-
IX. Profit before tax (VII - VIII)	181.28	221.68	16.55	573.38	103.87	429.35
X. Tax expense:						
(1) Current tax	28.73	71.70	7.20	162.40	29.18	50.04
(2) Deferred tax	(1.63)	-	0.25	(1.63)	(4.03)	(2.56)
XI. Profit(Loss) after tax (IX-X)	154.18	149.98	9.10	412.62	78.73	381.87
XII. Other comprehensive Income/(loss) for the period	-	-	-	-	-	-
XIII. Total Comprehensive Income/(Loss) for the period (XI + XII)	154.18	149.98	9.10	412.62	78.73	381.87
XVI. Earning per equity share:						
(1) Basic	0.31	0.30	0.02	0.83	0.16	0.77
(2) Diluted	0.31	0.30	0.02	0.83	0.16	0.77

Notes:

- The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Feb 2025
- The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the corresponding previous period have been regrouped wherever necessary, to make them comparable with the figures of the current period.
- The statutory Auditors have carried out a Limited Review of the above unaudited financial results for the quarter and three months ended 31st December 2024. The Financial results have been approved by the Board of Directors on 14th Feb 2025 after the review thereof by the Audit Committee.

For and on behalf of the Board

NAVIN JAIN Digitally signed by NAVIN JAIN
Date: 2025.02.14
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Chennai
Date: 14/02/2025

(Navin Jain)
Executive Director
DIN : 02213825

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIALISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S.No	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total financial indebtedness of the listed entity including short-term and long-term debt	0
B	Total financial indebtedness of the listed entity including short-term and long-term debt	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable