



Date: 28.10.2022

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

BSE Scrip Code: 541601

Sub: "Un-audited Financial Results" of the Company along with "Limited Review Report" for quarter and half year ended September 30, 2022 and approval of revised Cash Flow Statement.

Dear Sir/Madam,

With reference to our letter dated October 27, 2022, we enclose herewith the following:

1. Copy of the "Limited Review Report" of the Statutory Auditor of the Company on the un-audited financial results of the Company for the quarter and half year ended September 30, 2022;
2. Copy of "Un-audited Financial Results" of the Company for the quarter and half year ended September 30, 2022 which have been duly approved in the Board Meeting held on October 27, 2022.
3. Copy of "**Revised Cash Flow Statement**" for the quarter and half year ended September 30, 2022.

Kindly take same on your records.

Thanking You,

For, RAJNISH WELLNESS LIMITED

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RAJNISHKUMAR SINGH
MANAGING DIRECTOR
DIN: 07192704

Encl:

1. Un-Audited Financial Results for the Quarter and half year ended September 30, 2022.
2. Limited Review Report.
3. **Revised Cash Flow Statement**

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

BSE Scrip Code: 541601

Sub: Outcome of the Meeting of Board of Directors held on 27th October, 2022 at 03:30 P.M.

Dear Sir/Madam,

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, October 27, 2022, inter alia, has considered and approved the following items:

1. Standalone Un-Audited Financial Results of the Company for the Quarter and half year ended on 30th September, 2022 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:30 pm today and concluded at 06:15 pm.

Kindly take same on your records.

Thanking You,

For, **RAJNISH WELLNESS LIMITED**

Rajnish Kumar

RAJNISHKUMAR SINGH
MANAGING DIRECTOR
DIN: 07192704

Encl:

1. Un-Audited Financial Results for the Quarter and half year ended September 30, 2022.
2. Limited Review Report.



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel : 9620501848 Email : rishisekhri@gmail.com

**Limited Review Report for the Quarter and Half Year ended on 30th September, 2022
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015.**

To,

Board of Directors

Rajnish Wellness Limited

We have reviewed the unaudited financial results of Rajnish Wellness Limited (the "Company") for the quarter and half year ended September 30, 2022, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

This statement is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to "Review Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

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 Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RISHI SEKHRI & ASSOCIATES

Chartered Accountants

Firm Registration Number: 128216W

Rishi Sekhri
Proprietor

MEMBERSHIP No. 126656

UDIN: 22126656BAZOK

Place: MUMBAI

Date: 27/10/2022



Rajnish Wellness Limited

CIN : LS2100MH2015PLC265526

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

Statement of Unaudited Financial Result for the quarter & half year ended 30th September, 2022

		(Rupees in Lacs)					
	Particulars	Quarter ended 30th Sept, 2022	Quarter ended 30th June, 2022	Corresponding Quarter ended 30th Sept, 2021	Half year ended Sept, 2022	Corresponding half year ended 30th Sept, 2021	Year to date figures for the 31st March, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	674.310	458.143	602.050	1,132.453	1,416.882	2,643.701
II	Other Income	13.280	144.215	5.060	157.495	3.393	93.602
III	Total Income (I+II)	687.590	602.358	607.110	1,289.948	1,420.275	2,737.303
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	635.130	425.673	644.980	1,060.803	1,402.406	2,498.945
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(74.900)	(11.749)	(55.030)	(86.649)	(85.376)	(99.689)
	Employee benefits expense	30.740	22.738	19.140	53.478	30.639	81.840
	Finance costs	4.210	0.013	2.140	4.223	4.240	28.449
	Depreciation and amortization expense	0.263	0.290	0.038	0.553	0.080	0.624
	Other expenses	70.940	45.382	38.740	116.322	80.517	180.576
	Total expenses (IV)	666.383	482.346	650.008	1,148.729	1,432.507	2,690.745
V	Profit/(loss) before exceptional items and tax (I- IV)	21.207	120.012	(42.898)	141.219	(12.232)	46.557
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	21.207	120.012	(42.898)	141.219	(12.232)	46.557
VIII	Tax expense:						
	(1) Current tax	5.302	30.000	0.00	35.302	0.00	7.358
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	15.905	90.012	(42.898)	105.917	(12.232)	39.199
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	Profit/(loss) for the period (IX+XII)	15.905	90.012	(42.898)	105.917	(12.232)	39.199
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
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Paid-up equity share capital (Face Value of the Share of Rs. 10/- Each)	25,615,822	25,615,822	10,515,822	25,615,822	467,370	10,515,822
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.062	0.351	(0.408)	0.413	(2.617)	0.373
	(2) Diluted	0.000	0.000	(0.000)	0.000	(0.000)	0.000
XVIII	Earnings per equity share (for discontinued operation):						
	(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	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.000	0.000	(0.000)	0.000	(0.000)	0.000
	(2) Diluted	0.000	0.000	(0.000)	0.000	(0.000)	0.000

Note:

- The Financial Results of the company for the quarter and half year ended 30th September 2022 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 27th October 2022.
- 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.
- 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

For and behalf of Board
Rajnish Wellness Limited

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Rajnishkumar Surendraprasad Singh
Managing Director
DIN: 07192704

Date: 27.10.2022
Place: Mumbai

Rajnish Wellness Limited

Statement Of Assets and Liabilities as at 30th September 2022

(Rupees in Lacs)

Sr. No	Particular	As at 30th September' 2022	As at 31st March' 2022
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	4.86	2.72
	b) Capital work-in-progress	-	-
	c) Goodwill	-	-
	d) Other Intangible Assets	-	-
	e) Intangible Assets under Development	-	-
	f) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	55.39
	g) Deffered Tax Assets (net)	-	3.63
	h) Other Non-current Assets	18.06	13.89
	Total Non-Current Assets	22.92	75.63
2	Current Assets		
	a) Inventories	255.18	209.65
	b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1,908.85	1,620.04
	(iii) Cash & Bank Balance	13.24	91.48
	(iv) Loans	2,806.62	-
	(v) Others Financial Assets	4,571.41	-
	c) Other Current Assets	19.68	1,513.56
	Total Current Assets	9,574.98	3,434.74
	Total Assets	9,597.90	3,510.37
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	2,561.58	1,051.58
	b) Reserve and Surplus	5,767.69	1,160.45
	Equity Attributable to shareholders	-	-
2	Non - Controlling Interest	-	-
	Total Equity	8,329.27	2,212.03
3	Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	318.66	-
	(ii) Other Finanacial Liabilities	-	900.68
	b) Deferred Payment Liabilites	-	-
	c) Deferred Tax Liabilities (net)	-	-
	d) Long Term Provision	-	-
	Total Non-current Liabilities	318.66	900.68
	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	562.03	-
	(ii) Trade Payables	164.28	112.92
	(iii) Other Finanacial Liabilities	-	110.44
	b) Other Current Liabilities	14.04	-
	c) Short Term Provisions	209.62	174.30
	Total Current Liabilities	949.97	397.66
	Total Equity and Liabilities	9,597.90	3,510.37

For and behalf of Board
Rajnish Wellness Limited

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Rajnishkumar Surendraprasad Singh
Managing Director
DIN: 07192704

Date: 27.10.2022
Place: Mumbai

Rajnish Wellness Limited
Cash Flow Statement for the year ended 30th September, 2022

PARTICULARS	(Rupees in Lacs)	
	As at 30th September, 2022	As at 31st March, 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax as per Statement of Profit & Loss	141.22	46.56
Adjustments for :		
(Profit) / Loss on Sale of Discard of Assets (Net)	-	-
Depreciation	0.55	0.62
Deffered Tax Assets	-	-
Interest Income	-	-
Finance Cost	4.22	28.45
Net / Loss Gain on Investments	-	-
Provision for Taxation	-	-
Operating Profit before working capital changes	145.99	75.63
Adjustments for :		
(Increase)/ Decrease in Trade Receivables	(288.81)	59.74
Decrease/(Increase) in Long Terms Loans & Advance	(2,806.62)	4.61
(Increase)/ Decrease in Inventories	(45.53)	(99.69)
(Increase)/ Decrease in Investments		
Increase/ (Decrease) in Trade Payables	51.36	(96.27)
Decrease /(Increase) in other Long Term Loan & Advances	(4,571.41)	(69.93)
(Increase)/ Decrease in other Current Asset	1,493.88	49.24
(Increase)/ Decrease in other Current Liabilities	14.04	71.25
Decrease/(Increase) in Short Terms Loans & Advances	(110.44)	4.49
(Increase)/Decrease in Provision	35.32	7.10
Change in Working Capital	A (6,082.21)	6.17
Net Income taxes (paid) / refunds	35.32	7.36
NET CASH FROM OPERATING ACTIVITIES	B (6,117.53)	(1.18)
CASH FLOW FROM INVESTING ACTIVITIES		
Sales / (Purchase) of Invesment		(2.94)
Purchase of property, plant, and equipment	52.71	-
Profit on Sale of investment		-
NET CASH FROM INVESTING ACTIVITIES	C 52.71	(2.94)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Short term borrowings	562.03	
Increase/(Decrease) in Long term borrowings	289.45	
Procceds Form Issue Of Share Warrents	1,510.00	
Procees of Shares at Premium	4,530.00	
Interest paid	(4.22)	(28.45)
Finance Cost	(900.68)	106.49
NET CASH FROM FINANCING ACTIVITIES	D 5,986.57	78.04
Net Increase in Cash & Cash Equivalent	(A + B + C + D) (78.25)	73.92
Opening Cash & Cash Equivalent	i 91.48	17.56
Closing Cash & Cash Equivalent	ii 13.23	91.48
Net Increase in Cash & Cash Equivalent (ii - i)	(78.25)	73.92

For and behalf of Board
Rajnish Wellness Limited

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Rajnishkumar Surendraprasad Singh
Managing Director
DIN: 07192704

Date: 27.10.2022
Place: Mumbai