

RAHUL MERCHANDISING LIMITED

Registered Office: No.18, Basement NRI Complex, greater Kailash, Part IV, New Delhi- 110019
Phone: 011-26917777, Email id: rahulmerchandising@gmail.com, website: www.rahulmerchandising.com
CIN-L74899DL1993PLC052461

Audited Financial Results for Quarter and year ended 31st March, 2014

(Rs. in Lacs)

Particulars	3 months ended 31-03-2014 Audited	Preceding 3 months ended 31-12-2013 Unaudited	Corresponding 3 months ended 31-03-2013 in the Previous Year Audited	Current Year ended 31/03/2014 Audited	Previous Accounting year ended (31-03-2013) Audited
1. Income from Operations					
(a) Net Sales/income from operations (net of excise duty)	34.75	0.00	0.00	34.75	2.01
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
Total income from operations (net)	34.75	0.00	0.00	34.75	2.01
2. Expenses					
(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchases of Stock-in-trade	32.91	0.00	0.00	32.91	0.00
(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d) Employees Benefits Expenses	0.26	0.00	0.00	0.26	1.32
(e) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
(f) Other Expenditure	0.25	0.11	3.10	0.81	11.67
Total Expenses	33.42	0.11	3.10	33.98	12.99
3. Profit/(Loss) from Operations before other Income, Interest and Exceptional Items (1-2)	1.33	-0.11	-3.10	0.77	-10.98
4. Other Income	0.00	0.00	0.00	0.00	0.00
5. Profit/(Loss) from ordinary activities before finance cost and exceptional items (3+4)	1.33	-0.11	-3.10	0.77	-10.98
6. Finance Cost	0.00	0.00	0.00	0.00	0.00
7. Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5+6)	1.33	-0.11	-3.10	0.77	-10.98
8. Exceptional Items	0.00	0.00	0.00	0.00	0.00
9. Profit/(Loss) from Ordinary Activities before tax (7+8)	1.33	-0.11	-3.10	0.77	-10.98
10. Tax Expense	0.00	0.00	30.92	0.00	30.92
11. Profit/(Loss) from Ordinary Activities after tax (9+10)	1.33	-0.11	-34.02	0.77	-41.90
12. Extraordinary Item (net of tax expense) Rs in lakhs)	0.00	0.00	0.00	0.00	0.00
13. Net Profit/(Loss) for the period (11+12)	1.33	-0.11	-34.02	0.77	-41.90
14. Paid up Equity Share Capital (Face value of the share shall be indicated)	351.22 (Rs. 10/- each)	351.22 (Rs. 10/- each)	351.22 (Rs. 10/- each)	351.22 (Rs. 10/- each)	351.22 (Rs. 10/- each)
15. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	-148.74	-149.53	0.00	-148.74	-149.53
16. Earning Per Share (before extraordinary items)					
(a) Basic	0.03	-0.003	-0.97	0.02	-1.19
(b) Diluted	0.03	-0.003	-0.97	0.02	-1.19

For Rahul Merchandising Limited

Director

PART-II					
A. PARTICULARS OF SHAREHOLDING					
1. Public shareholding					
(a) No of Shares	2,498,450	2,498,450	2,498,450	2,498,450	2,498,450
(b) Percentage of Shareholding.	71.14%	71.14%	71.14%	71.14%	71.14%
2. Promoters and promoter group Shareholding					
a) Pledged/Encumbered					
- Number of shares	NIL	NIL	NIL	NIL	NIL
-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a% of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL
b) Non-encumbered					
- Number of Shares	1013800	1013800	1013800	1013800	1013800
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%
- Percentage of shares (as a% of the total share capital of the company)	28.86%	28.86%	28.86%	28.86%	28.86%

Particulars	3 months ended 31st March 2014				
B. INVESTOR COMPLIANTS					
Pending at the beginning of the quarter	NIL				
Received during the quarter	NIL				
Disposed off during the quarter	NIL				
Remaining unresolved at the end of the quarter	NIL				

Notes:

- The above results have been reviewed by the Audit Committee in its meeting and taken on records by the Board in its meeting held on 27th May, 2014.
- As the Company business activity falls within a single primary business segment, issued by The Institute of Chartered Accountants of India are not applicable.
- The Company did not have any investors complaint pending as on quarter ended 31st March, 2014.
- Previous quarter period figures have been regrouped / rearranged wherever necessary, to make them comparable.
- EPS has been calculated in accordance with AS-20 issued by ICAI

For Rahul Merchandising Limited

For Rahul Merchandising Limited

Director
DIN: 02940382

Director

Place : Delhi
Date : 27/05/2014

Annexure-IX
Standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

	Particulars	As at Current half year ended 31-03-2014	As at Previous year ended 31-03-2013
A	EQUITY AND LIABILITES		
1	SHAREHOLDERS FUND:		
	(a) Share Capital	351.23	351.23
	(a) Reserves and Surplus	-148.75	-149.53
	© Money Received against share warrants	0.00	0.00
	Sub-total -Shareholder's funds	202.48	201.70
2	Share Application Money pending for allotment	0.00	0.00
3	Minority interest *		
4	Non -Current liabilities		
	(a)Long -Term borrowings	0.00	0.00
	(b) Deffered Tax Liabilites (net)	0.00	0.00
	© Other long term borrowings	0.00	0.00
	(d) long term provisions	0.00	0.00
	Sub-total -Non Current Liabilites	0.00	0.00
5	Current Liabilities		
	(a) Short Term Borrowings	597.33	596.38
	(b) Trade Payables	33.43	0.55
	(c) other current liabilities	1.05	0.80
	(d) Short term Provisions	0.15	0.00
	Sub-total --current liabilities	631.96	597.73
	TOTAL -EQUITY AND LIABILITES	834.44	799.42
B	ASSETS		
1	Non current assets		
	(a) Fixed Assets	0.00	0.00
	(b) Goodwill on consolidation	0.00	0.00
	(c) Non - Current investment	0.00	0.00
	(d) Deffered Tax assets (net)	0.00	0.00
	(e) Long terms loans and advances	0.00	0.00
	(f) Other non -current assets	0.00	0.00
	Sub-total --non -current assets	0.00	0.00
2	Current Assets		
	(a) Current investment	0.00	0.00
	(b) Inventories	0.00	0.00
	© Trade receivable	833.81	799.05
	(d) cash and cash equivalent	0.48	0.37
	(e) Short- term loans and advances	0.15	0.00
	(f) Other current assets	0.00	0.00
	Sub-total -current assets	834.44	799.42
	TOTAL- ASSETS	834.44	799.42

Place : Delhi
Date : 27/05/2014

For Rahul Merchandising Limited

For Rahul Merchandising Limited

Director
DIN: 02940382

Director



JAGDISH SAPRA & CO.
CHARTERED ACCOUNTANTS

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Darya Ganj, New Delhi 110007
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Annexure VII to Clause 41

Auditor's Report On Quarterly Financial Results and year to date Financial Results of Rahul Merchandising Limited Pursuant to the Clause 41 of the Listing Agreement

Board of Directors of Rahul Merchandising Limited

We have audited the quarterly financial results of Rahul Merchandising Limited ("the company") for quarter ended March, 2014 and year to date financial results for the period from 1st of April, 2013 to 31st of March, 2014, attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 26, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 read with the General Circular 15/2013 dated 13th of September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard

and

(ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended 31st of March, 2014 as well as the Standalone year to date results for the period from 1st of April, 2013 to 31st of March, 2014.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

For JAGDISH SAPRA & CO
Chartered Accountants

Sd/-

CA JERAL KALRA

Partner

Membership No: 084523

Place: New Delhi
Date: May 27, 2014