

# RAHUL MERCHANDISING LIMITED

Regd. Office: 204, Siddhartha Building, 96, Nehru Place, New Delhi-110019

Email id: [rahulmerchandising@gmail.com](mailto:rahulmerchandising@gmail.com), Website: [www.rahulmerchandising.com](http://www.rahulmerchandising.com)

CIN: L74899DL1993PLC052461, Ph: 011-26212295

Date: 30.05.2017

To,  
The Manager-Listing  
**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street  
Mumbai-400001

**Scrip Code: 531887**

**Sub: Outcome of Board Meeting**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the company, in their meeting held today, i.e. Tuesday, 30<sup>th</sup> May, 2017 (commenced at 11.00 A.M. and concluded at 04.00 P.M.), have considered and approve, inter-alia, the following business(s):

1. Consideration and approval of the Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31<sup>st</sup> March, 2017. **(Copy Enclosed)**
2. The Board considered and took on record, the Auditors' Report on Annual Financial Results for the Quarter and year ended 31<sup>st</sup> March, 2017 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. Declaration of unmodified opinion on Auditor's Report on annual financial results for the quarter and year ended 31<sup>st</sup> March, 2017. **(Copy Enclosed)**
4. The Board took note of Statement of Investor Complaints/Grievances given Under Regulation 13(3) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 for the quarter ended 31<sup>st</sup> March, 2017.
5. The Board had appointed Mr. Tanay Ojha, Practicing Company Secretary, as Secretarial Auditor for the financial year 2016-17.

Kindly take the above information on your records.

Yours faithfully,  
For Rahul Merchandising Limited



**(Pardeep Kumar)**  
Whole-time Director  
DIN: 02940382

204, Siddhartha Building, 96,  
Nehru Place, New Delhi-110019

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2017

Am. (In Lakhs)

Particulars	Quarter Ended			Year Ended	
	3 months ended 31/3/2017 (Audited)	Preceding 3 months ended 31/12/2016 (Unaudited)	Corresponding 3 months ended in the previous year 31/3/2016 (Audited)	Current Year ended 31/03/2017 (Audited)	Previous year ended 31/3/2016 (Audited)
I. Revenue from Operations					
II. Other Income	0.71	0.00	0.27	3.06	0.52
III. Total Revenue (I +II)	0.00	0.00	0.00	0.00	0.00
	0.71	0.00	0.27	3.06	0.52
IV. Expenses					
Cost of Material Consumed					
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	0.00	0.00	0.00	0.00	0.00
Finance Costs	0.00	0.00	0.00	0.00	0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00
Total Expenses	2.61	0.06	2.61	3.06	3.30
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	2.61	0.06	2.61	3.06	3.30
VI. Exceptional items	-1.9	-0.06	-2.34	0.00	-2.78
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	0.00	0.00	0.00	0.00	0.00
VIII. Extraordinary items	-1.90	-0.06	-2.34	0.00	-2.78
IX. Profit/(Loss) before tax (VII-VIII)	0.00	0.00	0.00	0.00	0.00
X. Tax Expense	-1.90	-0.06	-2.34	0.00	0.00
(1) Current tax				0.00	-2.78
(2) Previous years tax	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
XI. Net Profit/(Loss) for the period from continuing operations (IX-X)	-1.90	-0.06	-2.34	0.00	-2.78
XII. Profit/(Loss) from discontinuing operations before tax					
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)					
XV. Profit/(Loss) for period before Minority interest	0.00	0.00	0.00	0.00	0.00
Share of profit/Loss of Associates	-1.90	-0.06	-2.34	0.00	0.00
Profit/(Loss) of Minority interest	0.00	0.00	0.00	0.00	-2.78
XVI. Profit/(Loss) for the period (XI +XIV)	0.00	0.00	0.00	0.00	0.00
XVII. Paid-up share capital (Face Value of the share shall be indicated)	-1.90	-0.06	-2.34	0.00	-2.78
XVIII. Reserve excluding revaluation reserve as per balance sheet of previous accounting year	351.22	351.22	351.22	351.22	351.22
XIX. Earning Per Equity Share	0.00	0.00	0.00	-153.75	-153.75
(a) Basic					
(b) Diluted	0.00	0.00	-0.07	0.00	-0.08
	0.00	0.00	-0.07	0.00	-0.08

**Notes:**

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 30th May, 2017. The Statutory Auditors have carried out Audit of the above results.
- Segment reporting as defined in Accounting Standard (AS-17) is not applicable since the entire operation of the company relates to only one segment.
- In terms of Regulation 13(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, there were no investor complaint pending at the beginning of the quarter or lying unresolved at 31.03.2017
- The figures have been re-grouped/re-arranged wherever considered necessary.

For Rahul Merchandising Limited

  
 (Pardeep Kumar)  
 Whole-time Director  
 DIN: 02940382  
 204, Siddhartha Building, 96,  
 Nehru Place, New Delhi-110019

Place : Delhi  
 Date: 30.05.2017

Standalone Statement of Assets and Liabilities		(Amount in lacs)	
Particulars	As at 31-03-2017 (Audited)	As at 31/03/2016 (Audited)	
<b>EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDERS FUND:</b>			
(a) Share Capital	351.22	351.22	
(b) Reserves and Surplus	-153.74	-153.74	
(c) Money Received against share warrants	0.00	0.00	
<b>Total Shareholder's funds</b>	<b>197.48</b>	<b>197.48</b>	
<b>2 Share Application Money pending for allotment</b>	<b>0.00</b>	<b>0.00</b>	
<b>3 Deferred government grant</b>	<b>0.00</b>	<b>0.00</b>	
<b>4 Minority interest</b>	<b>0.00</b>	<b>0</b>	
<b>5 Non -Current liabilities</b>			
Long -Term borrowings	0.00	0	
Deffered Tax Liabilities (net)	0.00	0	
Foreign currency monetary time translation difference liability account	0.00	0	
Other long term borrowings	0.00	0	
long term provisions	0.00	0	
<b>Total Non Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	
<b>5 Current Liabilities</b>			
Short Term Borrowings	597.29	597.29	
Trade Payables			
(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3.33	2.89	
other current liabilities	0.00	0.00	
Short term provisions	0.00	0.00	
<b>Total Current Liabilities</b>	<b>600.62</b>	<b>600.18</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>798.10</b>	<b>797.66</b>	
<b>ASSETS</b>			
<b>1 Non current assets</b>			
(i) Fixed Assets	0.00	0.00	
Tangible assets	0.00	0.00	
Producing items	0.00	0.00	
Intangible assets	0.00	0.00	
Preproducing items	0.00	0.00	
Tangible assets capital work-in-progress	0.00	0.00	
Intangible assets under development or work-in-progress	0.00	0.00	
<b>Total Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	
(ii) Non - Current investment	0.00	0.00	
(iii) Deffered Tax assets (net)	0.00	0.00	
(iv) Long terms loans and advances	0.00	0.00	
(v) Other non -current assets	0.00	0.00	
<b>Sub-total -Non Current Assets</b>	<b>0.00</b>	<b>0.00</b>	
<b>2 Current Assets</b>			
(a) Current investment	0.00	0.00	
(b) Inventories	0.00	0.00	
(c) Trade receivable	797.45	797.45	
(d) cash and cash equivalent	0.50	0.06	
(e) Short- term loans and advances	0.15	0.15	
(f) Other current assets	0.00	0.00	
<b>Sub-total - Current Assets</b>	<b>798.10</b>	<b>797.66</b>	
<b>TOTAL ASSETS</b>	<b>798.10</b>	<b>797.66</b>	

For Rahul Merchandising Limited



(Pardeep Kumar)  
 Whole-time Director  
 DIN: 02940382  
 Add: 204, Siddhartha Building, 96,  
 Nehru Place, New Delhi-110019

Place : Delhi  
 Date: 30.06.2017



Auditor's Report on Financial Results of RAHUL MERCHANDISING LIMITED ("the Company") for year ended on March 31, 2017 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To the Board of Directors of RAHUL MERCHANDISING LIMITED**

1. We have audited the accompanying statement of financial results ("the Statement") (column 4) of **RAHUL MERCHANDISING LIMITED** for the year ended on March 31, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement, which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of related financial statements which has been prepared in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified 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 express an opinion on the statement based on our audit of such standalone financial statements.
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Statement.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - ii. give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net loss and other financial information for the year ended on March 31, 2017.
4. The Statement includes the results for the Quarter ended March 31, 2017 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year, which were subject to limited review.

For JAGDISH SAPRA & CO LLP  
Chartered Accountants  
Firm Registration No. 001378N/N500037



CA VIPAL KUMAR KALRA

Membership No. 084583

New Delhi  
Dated 30.05.2017

# RAHUL MERCHANDISING LIMITED

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CIN: L74899DL1993PLC052461, Ph: 011-26212295

Date: 30/05/2017

To,  
The Manager-Listing  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

Scrip Code: 531887

Sub: Declaration of unmodified opinion on Audit Report for the Quarter and year ended 31<sup>st</sup> March, 2017

Dear Sir/Madam,

We hereby declare, on behalf of **Rahul Merchandising Limited** that Audit report in respect to Annual Audited financial Results for the period ended 31<sup>st</sup> March, 2017 submitted by Jagdish Sapra & Co LLP, Chartered Accountants, Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

For Rahul Merchandising Limited



(Pardeep Kumar)  
Whole-time Director  
DIN: 02940382  
204, Siddhartha Building, 96,  
Nehru Place, New Delhi-110019