

# TACENT PROJECTS LIMITED

*(Formerly known as Rahul Merchandising Limited)*

Regd. Office: H NO. 1/61-B Vishwas Nagar, Shahdara, East Delhi-110032

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

CIN: L74899DL1993PLC052461, Ph: 7042309128

---

**Date: 31.01.2025**

To,  
Head-Listing & Compliance  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai- 400001

**Scrip Code: 531887**

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company in their meeting held today, i.e. **Friday, 31<sup>st</sup> January 2025** (commenced at 03:00 P.M. and concluded at 04.35 P.M.) have considered and approved, inter-alia, the following business(s):

1. The Unaudited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31<sup>st</sup> December, 2024. **(Copy Enclosed)**
2. The Board considered and took on record, the Limited Review Report on Financial Results for the quarter ended 31<sup>st</sup> December, 2024 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**

Kindly take the above information on your records.

Yours Sincerely,

**For Tacent Projects Limited**  
**(Formerly Known as Rahul Merchandising Limited)**

**Vaibhav Goel**  
**Wholetime Director**  
**DIN: 07899594**

**Place: New Delhi**

## QUARTERLY AND PERIOD TO DATE LIMITED REVIEW REPORT ON UNAUDITED RESULTS

### TO THE BOARD OF DIRECTORS OF TACENT PROJECTS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **TACENT PROJECTS LIMITED** (Formerly RAHUL MERCHANDISING LIMITED) for the quarter ended 31<sup>st</sup> December, 2024 and the year-to-date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 respectively being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 V S S A & Associates**  
Chartered Accountants  
Firm Registration No 012421N

**SAMIR**  
**VAID** Digitally signed  
by SAMIR VAID  
Date: 2025.01.31  
16:40:05 +05'30'

Place: New Delhi  
Dated: 31st January 2025  
UDIN: 25091309BMJPZZ8599

**Samir Vaid**  
Partner  
Membership No. 091309

Quarterly Integrated Filing (Financials)
A. Financial Results
<p style="text-align: center;"><b>TACENT PROJECTS LIMITED</b>  <b>(Formerly known as Rahul Merchandising Limited)</b>  Regd. Office: H NO. 1/61-B Vishwas Nagar, Shahdara, East Delhi-110032  Email id: rahulmerchandising@gmail.com, Website: www.rahulmerchandising.in  CIN: L74899DL1993PLC052461, Ph: 7042309128</p>

**Statement of Standalone Unaudited Financial Results for the Quarter ended December 31, 2024**

Particulars	Quarter Ended			Nine Months Ended		Amt. (In Lakhs)
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I. Revenue from Operations</b>	0.00	0.00	1.28	2.75	6.28	5.00
<b>II. Other Income</b>	0.00	0.00	0.00	0.00	0.00	0.01
<b>III. Total Income (I +II)</b>	<b>0.00</b>	<b>0.00</b>	<b>1.28</b>	<b>2.75</b>	<b>6.28</b>	<b>5.01</b>
<b>IV. Expenses</b>						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	2.73	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	0.00
Employee Benefits Expenses	0.45	0.60	1.14	1.05	2.64	1.30
Finance Costs	0.00	0.00	0.00	0.01	0.00	0.00
Depreciation and amortisation expenses	0.00	0.01	0.00	0.00	0.00	0.00
Other Expenses	3.84	2.09	2.52	7.32	6.03	6.48
<b>Total Expenses (IV)</b>	<b>4.29</b>	<b>2.70</b>	<b>3.66</b>	<b>11.11</b>	<b>8.67</b>	<b>7.78</b>
<b>V. Profit/(Loss) before exceptional items and tax (III- IV)</b>	(4.29)	(2.70)	(2.38)	(8.36)	(2.39)	(2.77)
VI. Exceptional items						
<b>VII. Profit/(Loss) before tax (V-VI)</b>	(4.29)	(2.70)	(2.38)	(8.36)	(2.39)	(2.77)
<b>VIII. Tax Expense</b>						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	(4.29)	(2.70)	(2.38)	(8.36)	(2.39)	(2.77)
<b>X. Profit/(Loss) from discontinued operations</b>	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
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	(4.29)	(2.70)	(2.38)	(8.36)	(2.39)	(2.77)
<b>XIV. Other Comprehensive Income</b>						
(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 classified 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
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b>						
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(4.29)	(2.70)	(2.38)	(8.36)	(2.39)	(2.77)
<b>XVI. Paid-up Equity Capital (Face Value of Rs. 10 each)</b>	351.23	351.23	351.23	351.23	351.23	351.23
<b>XVII. Other Equity</b>						
<b>XVIII. Earnings per equity share (for continuing operation):</b>						
(1) Basic	(0.122)	(0.077)	(0.068)	(0.238)	(0.068)	(0.079)
(2) Diluted	(0.122)	(0.077)	(0.068)	(0.238)	(0.068)	(0.079)
<b>XIX. Earnings per equity share (for discontinued operation):</b>						
(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
<b>XX. Earnings per equity share (for discontinued &amp; continuing operations)</b>						
(1) Basic	(0.122)	(0.077)	(0.068)	(0.238)	(0.068)	(0.079)
(2) Diluted	(0.122)	(0.077)	(0.068)	(0.238)	(0.068)	(0.079)

<b>Notes:</b>
(1) The above results have been reviewed by Audit Committee meeting held on 31st January, 2025 thereafter approved by the Board of Directors at their meeting held on 31st January 2025.
(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended December 31, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
(3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
(4) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
(5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification
(6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
(7) The above financial results of the Company are available on the Company's website <a href="https://www.rahulmerchandising.in">https://www.rahulmerchandising.in</a> and also at <a href="http://www.bseindia.com">www.bseindia.com</a>

**For Tacents Projects Limited**  
*(Formerly Known as Rahul Merchandising Limited)*

**Vaibhav Goel**  
**Whole Time Director**  
**DIN: 07899594**

**Date: 31.01.2025**  
**Place : New Delhi**

# TACENT PROJECTS LIMITED

*(Formerly known as Rahul Merchandising Limited)*

Regd. Office: H NO. 1/61-B Vishwas Nagar, Shahdara, East Delhi-110032

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

CIN: L74899DL1993PLC052461, Ph: 7042309128

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

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

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	00
A.	Total amount outstanding as on date	00
B.	Of the total amount outstanding, amount	00
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	00
B.	Of the total amount outstanding, amount	00
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	00

**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**

Yours Sincerely,

**For Tacent Projects Limited**

**(Formerly Known as Rahul Merchandising Limited)**

**Vaibhav Goel**

**Wholtime Director**

**DIN: 07899594**

**Place: New Delhi**