

RAHUL MERCHANDISING LIMITED

Regd. Office: 204, Siddhartha Building, 96, Nehru Place, New Delhi-110019
Email id: rahulmerchandising@gmail.com, Website: www.rahulmerchandising.com
CIN: L74899DL1993PLC052461, Ph: 011-26212295

Date: 11.11.2017

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,

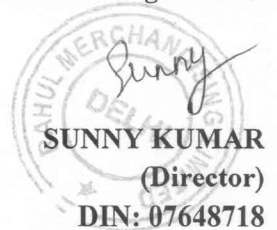
This is to inform you that Board of Directors of the Company in their meeting held today, i.e. Saturday, 11th November, 2017 (commenced at 12:30 P.M. and concluded at 01:30 P.M.), have considered and approve, inter-alia, the following business(s):

1. Consideration and Approval of the Unaudited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 30th September, 2017. **(Copy Enclosed)**
2. The Board considered and took on record, the Limited Review Report on Financial Results for the Quarter and year ended 30th September, 2017 as placed by the Statutory Auditor of the Company. **(Copy Enclosed)**
3. 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 30th September, 2017.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,
For Rahul Merchandising Limited


SUNNY KUMAR
(Director)
DIN: 07648718

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

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP, 2017**

(Rs. In lacs)							
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	1.10	0.34	1.50	1.44	2.35	3.06
2	Other income	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Revenue (1+2)	1.10	0.34	1.50	1.44	2.35	3.06
4	Expenses	0.00					
a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	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	0.00
d)	Employees benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
e)	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
f)	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	1.31	0.13	0.33	1.44	0.39	3.06
	Total Expenses	1.31	0.13	0.33	1.44	0.39	3.06
5	Profit before Exceptional and Extraordinary Items and Tax (3-4)	(0.21)	0.21	1.17	0.00	1.96	0.00
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before Extraordinary Items and Tax (5-6)	(0.21)	0.21	1.17	0.00	1.96	0.00
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before Tax (7-8)	(0.21)	0.21	1.17	0.00	1.96	0.00
10	Tax expenses						
a)	Current Tax/Mat Tax	0.00	0.00	(0.15)	0.00	0.00	0.00
b)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
c)	Prior Period Tax Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit for the Period (9-10)	(0.21)	0.21	1.32	0.00	1.96	0.00
12	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)						(153.75) (As on 31.03.2017)
13	Earnings per share (EPS) (Face value of Re.10 each) (Not annualized)*						
-	Basic	(0.006)	0.006	0.04	0.00	0.06	0.00
-	Diluted	(0.006)	0.006	0.04	0.00	0.06	0.00

NOTES:

- The above results have been reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at its meeting held on November 11, 2017.
- Segment reporting as defined in IND-AS 108 is not applicable since the entire operations of the company relates to only one segment
- Figures have been regrouped/rearranged wherever considered necessary.
- This statement has been prepared in accordance with the Company's (Indian Accounting Standards) Rules, 2015 (Ind-AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has adopted Ind-AS with retrospective effect.



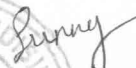
2017, the Company has for the first time adopted IND-AS with a transition date of April 1, 2016.

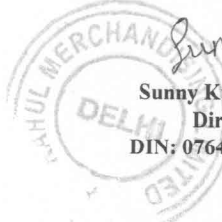
- 5 There are no Other Comprehensive Income for the periods presented above.
- 6 The above results are subject to Limited Review by the Auditors of the Company.
- 7 Reconciliation of Profit after tax for the quarter ended 30-09-2016 between IND_AS compliant results as reported above with results provided in previous year as per Indian GAAP are given below

PARTICULARS	30-09-17	30-09-16
	Unaudited	Unaudited
Net Profit as per previous Indian GAAP	(0.21)	1.32
Impact of IND_AS adjustments	NIL	NIL
Net Profit as per IND_AS	(0.21)	1.32

For Rahul Merchandising Limited

Place: New Delhi
Date : November 11, 2017


Sunny Kumar
Director
DIN: 07648718



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STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2017

PARTICULARS	(Rs. In lacs)	
	30.09.2017	31.03.2017
ASSETS		
Non-current assets		
Property, Plant & Equipments	0.00	0.00
Capital Work-in-Progress	0.00	0.00
Other Intangible Assets	0.00	0.00
Financial Assets		
Investments	0.00	0.00
Loans	0.00	0.00
Other Financial Assets	0.00	0.00
Deferred tax assets (net)	0.14	0.00
Other Non Current Assets	0	0.00
Current Assets		
Inventories	0.00	0.00
Financial Assets		
Trade Receivables	798.89	797.45
Cash and Cash Equivalents	0.49	0.5
Loans	0.00	0.15
Other Financial Assets	0.00	0.00
Current Tax Assets (Net)	0.00	0.00
Other Current Assets	0.00	0.00
TOTAL ASSETS	799.52	798.1
Equity		
Equity Share Capital	351.23	351.23
Other Equity	(153.75)	(153.75)
Non-Current Liabilities		
Financial Liabilities		
Borrowings	0.00	0.00
Trade Payables	0.00	0.00
Other Financial Liabilities	0.00	0.00
Provisions	0.00	0.00
Current Liabilities		
Financial Liabilities		
Borrowings	597.28	597.29
Trade Payables	4.76	3.33
Other Financial Liabilities	0.00	0.00
Other Current Liabilities	0.00	0.00
Provisions	0.00	0.00
TOTAL EQUITY & LIABILITIES	799.52	798.1

For Rahul Merchandising Limited

Place: New Delhi

Date : November 11, 2017





**23, Prakash Apartments, 5, Ansari Road,
Darya Ganj, New Delhi-110002**
Tel. : 011- 41563112 / 13 / 14, **Fax :** 41563115
Res.: 011-26102381
E-mail : sapra_kalra@yahoo.co.uk
: sapra.kalra@gmail.com

1. We have reviewed the accompanying statement of unaudited financial results of **RAHUL MERCHANDISING LIMITED** ('the Company') for the half year and quarter ended 30.09.2017 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors/committee of Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the 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.
3. We conducted our review of the statement in accordance with the Standard on Review

5. Other matters

The financial results for the half year and quarter ended 30-09-2016, and other information originally furnished under GAAP and now restated under Ind-AS are not required to be reviewed by us. Accordingly our review is limited to results for the quarter ended 30-09-2017 only. Our review report is not modified in respect of this matter.

FOR JAGDISH SAPRA & CO LLP

(FIRM REGISTRATION NO 001378N/N500037)
CHARTERED ACCOUNTANTS



NEW DELHI

DATED: 11-11-2017

KUMAR KALRA)
NO. 084583