

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, Website: www.rahulmerchandising.in

CIN: L74899DL1993PLC052461, Ph: 7042309128

Date: 23.05.2025

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, 23rd May, 2025** (commenced at 01:00 P.M. and concluded at 05:50 P.M.), have considered and approved, inter-alia, the following business(s):

- 1. The Audited Standalone Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2025. (Copy Enclosed)**
- 2. Audited Standalone Statement of Assets and Liabilities as per Regulation 33 (3) (f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on March 31, 2025. (Copy Enclosed).**
- 3. Audited Standalone Cash Flow Statements as per Regulation 33 (3) (g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on March 31, 2025. (Copy Enclosed).**
- 4. The Audit Report on Financial Results for the year ended 31st March, 2025 as placed by the Statutory Auditor of the Company. (Copy Enclosed)**
- 5. Pursuant to second proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a copy of Declaration of unmodified opinion on Auditor's Report on annual financial results for year ended 31st March, 2025. (Copy Enclosed)**

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6. Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172) dated October 19, 2023. We hereby confirm that TACENT PROJECTS LIMITED is not a Large Corporate (LC) as per the applicability criteria given in aforesaid circular. **(Copy Enclosed)**

Kindly take the above information on your records.

Yours Sincerely,

For Tacent Projects Limited

Somali Trivedi
Chairperson & Director
DIN: 10761851

Place: Delhi

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CIN: L74899DL1993PLC052461, Ph: 7042309128

Date: 23.05.2025

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

Scrip Code: 531887

Sub: Declaration on Audit Report for the year ended 31st March, 2025

Dear Sir/Madam,

We hereby declare on behalf of **Tacent Projects Limited** that Audit report in respect of Audited Standalone Financial Results for the period ended 31st March, 2025 submitted by **M/s. V S S A & Associates**, Chartered Accountants, Statutory Auditor of the Company is with unmodified opinion of the Statutory Auditor.

Kindly take the above information on your records.

Yours Sincerely,
For Tacent Projects Limited
(Formerly known as Rahul Merchandising Limited)

Somali Trivedi
Chairperson & Director
DIN: 10761851

Place: Delhi

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CEO/CFO CERTIFICATE

(Pursuant to Regulation 33(2)(a) of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015

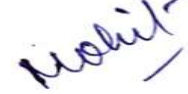
Date: 23.05.2025

**To,
The Board of Directors
Tacent Projects Limited
H NO. 1/61-B Vishwas Nagar,
Shahdara, East Delhi-110032**

I, the Undersigned, in my respective capacity as Director & Chief Financial Officer (CFO) of the company to the best of my knowledge and belief certify that:

The Financial Results for the Quarter and Year ended 31st March, 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking you



**Mohit Sharma
Director & Chief Financial Officer
Din: 07717249**

Place: Delhi

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Date: 23.05.2025

The Head- Listing Compliance
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip code: 531887

SUBJECT: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIRJ2023/172 dated October 19, 2023

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual Financial Results being filed with Stock Exchange for the Financial Year ending 31st March, 2025.

Sr. No.	Particulars	Amount (Rs. in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	0.205
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	0.315
3	Highest credit rating of the company relating to the unsupported bank borrowings NIL or plain vanilla bonds, which have no structuring/support built in.	NIL
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	0
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	0

You are requested to take above information on your records.

Thanking you.

For Tacent Projects Limited
(Formerly known as Rahul Merchandising Limited)

Somali Trivedi
Chairperson & Director
DIN: 10761851

Place: Delhi

Independent Auditor's Report

TO THE BOARD OF DIRECTORS OF TACENT PROJECTS LIMITED
(formerly known as RAHUL MERCHANDISING LIMITED)
Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of TACENT PROJECTS LIMITED (formerly known as RAHUL MERCHANDISING LIMITED) (herein referred to as the "Company") for the year ended 31st March, 2025 (Annual Financial Results), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the year ended 31st March, 2024.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the annual audited financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

V S S A & Associates

- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual financial results include the results for the quarter ended 31st March, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited figures upto the third quarter of the current financial year which were subject to limited review by us.

For V S S A & Associates
Chartered Accountants
Firm Registration No 012421N

Samir Vaid Digitally signed by
Samir Vaid
Date: 2025.05.23
17:21:20 +05'30'

Place: New Delhi
Dated: 23rd May, 2025
UDIN: 25091309BMJQCW5437

Samir Vaid
Partner
Membership No. 091309

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Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

Particulars	Amt. (In Lakhs) except EPS				
	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	332.69	0.00	-1.28	335.44	5.00
II. Other Income	0.00	0.00	0.01	0.00	0.01
III. Total Income (I +II)	332.69	0.00	-1.27	335.44	5.01
IV. Expenses					
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	324.14	0.00	0.00	326.87	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	0.78	0.45	-1.34	1.83	1.30
Finance Costs	0.01	0.00	0.00	0.02	0.00
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
Other Expenses	3.10	3.84	0.45	10.42	6.48
Total Expenses (IV)	328.03	4.29	-0.89	339.14	7.78
V. Profit/(Loss) before exceptional items and tax (III- IV)	4.66	-4.29	-0.38	-3.70	-2.77
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	4.66	-4.29	-0.38	-3.70	-2.77
VIII. Tax Expense					
(1) Current tax	0.00	0.00	0.00	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	4.66	-4.29	-0.38	-3.70	-2.77
X. Profit/(Loss) from discontinued operations	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
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	4.66	-4.29	-0.38	-3.70	-2.77
XIV. Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	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
(B) (i) Items that will be classified to profit or loss	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
XV. Total Comprehensive Income for the period (XIII+XIV)	4.66	-4.29	-0.38	-3.70	-2.77
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)					
XVI. Paid up Equity Share Capital (Face Value of Rs. 10 Each)	351.23	351.23	351.23	351.23	351.23
XVII. Other Equity				-376.75	-373.05
XVIII. Earnings per equity share (for continuing operation):					
(1) Basic	0.13	-0.12	-0.01	-0.11	-0.08
(2) Diluted	0.13	-0.12	-0.01	-0.11	-0.08
XIX. Earnings per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XX. Earnings per equity share (for discontinued & continuing operations)					
(1) Basic	0.13	-0.12	-0.01	-0.11	-0.08
(2) Diluted	0.13	-0.12	-0.01	-0.11	-0.08

Notes:
(1) The above standalone financial results have been reviewed by Audit Committee at its meeting held on Friday, 23rd, May 2025 and thereafter approved by the Board of Directors at its Meeting held on Friday, 23rd, May 2025 .
(2) The Statutory Auditors have carried out their audit for the above results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditor have expressed their 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 figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2024 and December 31, 2023, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.
(8) Previous year/periods figures have been regrouped / reclassified, wherever necessary
(9) The above financial results of the company are available on the website of the company at https://www.rahulmerchandising.in/ and also at www.bseindia.com

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

Somali Trivedi
Chairperson & Director
DIN : 10761851

Date: 23-05-2025
Place : Delhi

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Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	0.00	0.00
(b) Capital Work in Progress	0.00	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible Assets	0.00	0.00
(f) Intangible assets under development	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00
(h) Financials Assets-		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(iv) Other(to be specified)	0.00	0.00
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	0.00	0.00
Current Assets		
(a) Inventories	0.00	0.00
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	392.46	0.00
(iii) Cash and cash equivalentents	0.79	0.27
(iv) Bank Balance other than (iii) above	0.00	0.00
(v) Loans	0.00	0.00
(vi) Others (to be specified)	0.00	0.00
(c) Current tax Assets	0.12	0.00
(d) Other current Assets	0.00	0.00
TOTAL CURRENT ASSETS	393.37	0.27
TOTAL ASSETS	393.37	0.27
EQUITY AND LIABILITIES		

Equity-		
(a) Equity Share Capital	351.23	351.23
(b) Other Equity	-376.75	-373.05
Liabilities		
Non -Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payable	0.00	0.00
(iii) Other Financial liabilities (other than specified in item (b) to be specified	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
TOTAL NON-CURRENT LIABILITIES	0.00	0.00
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	31.50	20.50
(ii) Trade Payables	384.33	0.65
(iii) Other Financial liabilities (other than specified in item (c) to be specified	3.06	0.94
(b) Other current liabilities	0.00	0.00
(c) provisions	0.00	0.00
(d) Current Tax Liabilities	0.00	0.00
TOTAL CURRENT LIABILITIES	418.89	22.09
TOTAL EQUITY AND LIABILITIES	393.37	0.27

For Tacent Projects Limited

Somali Trivedi
Chairperson & Director
DIN : 10761851

Date: 23.05.2025

Place : Delhi

TACENT PROJECTS LIMITED		
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025		
	Amount in Lakhs	
	Year ended March 31, 2025 (01.04.2024 to 31.03.2025) (Audited)	Year ended March 31, 2024 (01.04.2023 to 31.03.2024) (Audited)
Particulars		
Cash flow from Operating Activities		
Profit Before Tax	-3.70	-2.77
Adjustments for		
Adjustments for finance costs	0	0
Adjustments for decrease (increase) in inventories	0	0
Adjustments for decrease (increase) in trade receivables, current	-392.46	0
Adjustments for decrease (increase) in trade receivables, non-current	0	0
Adjustments for decrease (increase) in other current assets	-0.12	0
Adjustments for other financial assets, non-current	0	0
Adjustments for other financial assets, current	0	0
Adjustments for other bank balances	0	0
Adjustments for increase (decrease) in trade payables, current	385.80	-2.85
Adjustments for increase (decrease) in trade payables, non-current	0	0
Adjustments for increase (decrease) in other current liabilities	0	0
Adjustments for increase (decrease) in other non-current liabilities	0	0
Adjustments for depreciation and amortisation expense	0	0
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0
Adjustments for provisions, current	0	0
Adjustments for provisions, non-current	0	0
Adjustments for other financial liabilities, current	0	0
Adjustments for other financial liabilities, non-current	0	0
Adjustments for unrealised foreign exchange losses gains	0	0
Adjustments for dividend income	0	0
Adjustments for interest income	0	0
Adjustments for share-based payments	0	0
Adjustments for fair value losses (gains)	0	0
Adjustments for undistributed profits of associates	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments to reconcile profit (loss)	0	0
Other adjustments for non-cash items	0	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0
Total adjustments for reconcile profit (loss)	-6.78	-2.85
Net cash flows from (used in) operations	-10.48	-5.63
Dividends received	0	0
Interest paid	0.02	0
Interest received	0	0
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities	-10.46	-5.63
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0
Other cash receipts from sales of equity or debt instruments of other entities	0	0
Other cash payments to acquire equity or debt instruments of other entities	0	0
Other cash receipts from sales of interests in joint ventures	0	0
Other cash payments to acquire interests in joint ventures	0	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0
Proceeds from sales of property, plant and equipment	0	0
Purchase of property, plant and equipment	0	0
Proceeds from sales of investment property	0	0
Purchase of investment property	0	0
Proceeds from sales of intangible assets	0	0
Purchase of intangible assets	0	0
Proceeds from sales of intangible assets under development	0	0
Purchase of intangible assets under development	0	0
Proceeds from sales of goodwill	0	0
Purchase of goodwill	0	0
Proceeds from biological assets other than bearer plants	0	0
Purchase of biological assets other than bearer plants	0	0

Proceeds from government grants	0	0
Proceeds from sales of other long-term assets	0	0
Cash receipts from repayment of advances and loans made to other parties	0	0
Cash payments for future contracts, forward contracts, option contracts and swapcontracts	0	0
Cash receipts from future contracts, forward contracts, option contracts and swapcontracts	0	0
Dividends received	0	0
Interest received	0	0
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) investing activities	0	0
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0	0
Payments from changes in ownership interests in subsidiaries	0	0
Proceeds from issuing shares	0	0
Proceeds from issuing other equity instruments	0	0
Payments to acquire or redeem entity's shares	0	0
Payments of other equity instruments	0	0
Proceeds from exercise of stock options	0	0
Proceeds from issuing debentures notes bonds etc	0	0
Proceeds from borrowings	11.00	5.25
Repayments of borrowings	0	0
Payments of finance lease liabilities	0	0
Payments of lease liabilities	0	0
Dividends paid	0	0
Interest Paid	-0.02	0
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities	10.98	0
Net increase (decrease) in cash and cash equivalents before effect of exchange ratechanges	0	0
Effect of exchange rate changes on cash and cash equivalents	0	0
Effect of exchange rate changes on cash and cash equivalents	0	0
Net increase (decrease) in cash and cash equivalents	0.52	-0.38
Cash and cash equivalents cash flow statement at beginning of period	0.27	0.65
Cash and cash equivalents cash flow statement at end of period	0.79	0.27

Notes:

1. The Cashflow Statement has been prepared under 'Indirect Method' as set out in Ind AS 7 "Statement of Cash Flows".
2. Amount in brackets, represent Cash Outflow.
3. Previous year's year figures have been regrouped and rearranged wherever necessary.

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

Somali Trivedi
Chairperson and Director
DIN: 10761851
Date: 23-05-2025
Place: Delhi