



**Date:** May 30, 2025

To,  
**BSE Limited.**  
Department of Corporate Service,  
14<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Fort,  
Mumbai - 400 001.

**Sub.: Audited Financial Results for the Quarter and year ended March 31,2025.**

**Ref: Rajnish Wellness Limited, Scrip Code: 541601**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred "Listing Regulations"), we hereby enclose the Audited Financial Results and statements of the Company for quarter and year ended 31<sup>st</sup> March, 2025 along with the reports of the Statutory Auditor thereon, which have been adopted and approved by the Board of Directors of the Company in its meeting held today i.e 30th May, 2025. Further, declaration with respect of Unmodified Opinion pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 is also enclosed herewith.

Kindly take the same on records. Thanking you,

Thanking you.

Yours Faithfully

**For Rajnish Wellness Limited**

**Rajnishkumar S. Singh**  
**Managing Director**  
**DIN: 07192704**

## INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS RAJNISH WELLNESS LIMITED

#### Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Rajnish Wellness Limited** ("the Company") for the quarter and year ended March 31, 2025, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year ended March 31, 2025

#### 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 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 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 Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance 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 judgments 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 financial results.

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

- Identify and assess the risks of material misstatement of the 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 the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of 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 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.



# MOTILAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

(A MEMBER FIRM OF M A R C K S NETWORK)



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the 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 Matter

1. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we have issued an unmodified audit opinion vide our report dated 30<sup>th</sup> May 2025.
2. The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the current financial year which were subjected to limited review.

## For Motilal & Associates LLP

(A member firm of M A R C K S Network)

Chartered Accountants

ICAI FRN: 106584W/W100751

A handwritten signature in black ink, appearing to read 'Rishabh Jain'.

**CA Rishabh Jain**

(Partner)

Mem No. 179547



**Place** : Mumbai

**Date** : 30<sup>th</sup> May, 2025

**UDIN** : 25179547BMMBFZ8887

## RAJNISH WELLNESS LIMITED

CIN : L52100MH2015PLC265526

Regd. Office: Plot No. 24, ABCD, Govt. Industrial Estate, Charkop, Kandivali (West), Mumbai - 400 067

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

		Quarter Ended			Year Ended	
		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
		(Rs. in Lakhs except EPS)				
Particulars		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
<b>Income</b>						
<b>I</b>	Revenue from Operations	577.41	906.48	2,698.31	4,856.11	7,668.46
<b>II</b>	Other Income	16.03	1.28	-	52.37	-
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>593.44</b>	<b>907.75</b>	<b>2,698.31</b>	<b>4,908.49</b>	<b>7,668.46</b>
<b>IV Expenses</b>						
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock in trade	669.16	824.48	2,475.40	4,632.52	7,653.77
	c) Changes in inventories of finished goods, Work in progress and stock in trade	2.70	(54.37)	(67.20)	(60.42)	(552.04)
	d) Employee benefits expenses	32.63	32.68	27.05	93.72	82.58
	e) Finance Cost	0.07	4.02	11.36	27.40	51.12
	f) Depreciation and amortisation expenses	0.65	0.62	1.30	2.39	2.41
	g) Power Cost	-	-	-	-	-
	h) Other expenses	(65.89)	90.44	208.88	189.58	286.05
	<b>Total Expenses (IV)</b>	<b>639.33</b>	<b>897.86</b>	<b>2,656.78</b>	<b>4,885.20</b>	<b>7,523.90</b>
<b>V</b>	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(45.89)</b>	<b>9.89</b>	<b>41.53</b>	<b>23.29</b>	<b>144.56</b>
<b>VI</b>	Exceptional Items	-	-	-	-	-
<b>VII</b>	<b>Profit/(loss) Before Tax (V-VI)</b>	<b>(45.89)</b>	<b>9.89</b>	<b>41.53</b>	<b>23.29</b>	<b>144.56</b>
<b>VIII Tax expense</b>						
	a) Current Tax	-	2.47	11.83	6.05	37.59
	b) Deferred Tax	-	-	1.43	(0.06)	3.66
	<b>Total Tax Expenses</b>	<b>-</b>	<b>2.47</b>	<b>13.26</b>	<b>5.99</b>	<b>41.25</b>
<b>IX</b>	<b>Profit/ (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(45.89)</b>	<b>7.42</b>	<b>28.27</b>	<b>17.30</b>	<b>103.32</b>
<b>X</b>	Profit/ (Loss) from discontinued operations	-	-	-	-	-
<b>XI</b>	Tax expense of discontinued operations	-	-	-	-	-
<b>XII</b>	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
<b>XIII</b>	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>(45.89)</b>	<b>7.42</b>	<b>28.27</b>	<b>17.30</b>	<b>103.32</b>
<b>XIV Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>XV</b>	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	-	-	-	-	-
<b>XVI Details of Equity Share Capital</b>						
	Paid-up Share Capital	768,474,660	768,474,660	768,474,660	768,474,660	768,474,660
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
<b>XVII Earning per equity share (for continuing operation):</b>						
	(1) Basic	(0.0060)	0.0010	0.0040	0.0023	0.0134
	(2) Diluted	(0.0060)	0.0010	0.0040	0.0023	0.0134
<b>XVIII Earning per equity share (for discontinued operation):</b>						
	(1) Basic	(0.0060)	0.0010	0.0040	0.0023	0.0134
	(2) Diluted	(0.0060)	0.0010	0.0040	0.0023	0.0134
<b>XIX Earning per equity share (for discontinued &amp; continuing operation):</b>						
	(1) Basic	(0.0060)	0.0010	0.0040	0.0023	0.0134
	(2) Diluted	(0.0060)	0.0010	0.0040	0.0023	0.0134

**Notes-**

- 1 The Financial Results of the company for the year ended 31st March 2025 have been reviewed and recommended by the audit committee and approved by the Board of Director of the Company in their respective meetings held on 30th May 2025.
- 2 The previous period figures have been regrouped wherever necessary.
- 3 The Statutory auditors of the Company have carried out a "Audit Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 4 The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- 5 There is no Outstanding default on loans and debt securities during the reporting period therefore required details are Not Applicable
- 6 There is no proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc., therefore statement on the same is not forming part of this result.
- 7 Disclosure of related party transactions done during the half year ended on March 31, 2025 is provided in Integrated Filing.
- 8 Since there are no Auditors Qualification, Statement on impact of audit qualifications is Not Applicable and Declaration in this regards is attached.
- 9 The Board of Directors of the Company have not recommended dividend in the financial year 2024-25.
- 10 Closing Balances are relied upon as per books of accounts wherever the confirmations from debtors and creditors are not available. Debtors and Creditors Balances are subject.
- 11 The Company operates only in one segment ie. Pharmaceuticals & FMCG and all other allied activities revolving around the same. As such there is no other separate.

**BY ORDER OF THE BOARD  
FOR RAJNISH WELLNESS LIMITED**

**RAJNISHKUMAR SURENDRAPRASAD SINGH  
MANAGING DIRECTOR  
DIN: 07192704**

Place : Mumbai  
Date : 30/05/2025

<b>RAJNISH WELLNESS LIMITED</b>		
CIN : L52100MH2015PLC265526		
Regd. Office: Plot No. 24, ABCD, Govt. Industrial Estate, Charkop, Kandivali (West), Mumbai – 400067		
STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH, 2025		
(Rs. in Lakhs except EPS)		
Standalone Statement of Assets & Liabilities	As at year ended 31-03-2025 (Rs. In Lacs)	As at year ended 31-03-2024 (Rs. In Lacs)
<b>ASSETS</b>		
<b>I. Non-Current Assets</b>		
(A) Property, Plant and Equipment	4.54	6.05
(B) Capital work-in-progress	-	-
(C) Investment Property	-	-
(D) Goodwill	-	-
(E) Other Intangible Assets	-	-
(F) Intangible Assets under development	-	-
(G) Biological Assets other than bearer plants	-	-
(H) Financial Assets		
(i) Investments	330.84	-
(ii) Trade Receivables	-	-
(iii) Loans	1,058.99	2,324.46
(iv) Others	-	-
(I) Deferred Tax Assets (Net)	-	-
(J) Other Non-Current Assets	198.94	192.89
	<b>1,593.31</b>	<b>2,523.40</b>
<b>II. Current Assets</b>		
(A) Inventories	987.18	926.76
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	2,668.52	3,365.61
(iii) Cash and Cash Equivalents	39.53	23.50
(iv) bank Balance other than (iii) above	-	-
(v) Loans	-	-
(vi) Others	-	-
(C) Current Tax Assets (Net)	-	-
(D) Other Current Tax Assets	3,839.80	3,787.21
	<b>7,535.04</b>	<b>8,103.07</b>
<b>TOTAL ASSETS</b>	<b>9,128.35</b>	<b>10,626.49</b>
<b>EQUITY AND LIABILITIES</b>		
<b>I. Equity</b>		
(A) Equity Share Capital	7,684.75	7,684.75
(B) Other Equity	731.47	714.17
	<b>8,416.21</b>	<b>8,398.92</b>
<b>II. Liabilities</b>		
(A) <b>Non-Current Liabilities</b>		
(i) Financial Liabilities		
(a) Borrowings	17.56	374.61
(b) Trade Payables	-	-
(c) Other Financial Liabilities	-	-
(ii) Provisions		
(a) Deferred Tax Liabilities (Net)	0.07	0.13
(b) Other Non-Current Liabilities	245.51	184.06
	<b>263.14</b>	<b>558.81</b>
(B) <b>Current Liabilities</b>		
(i) Financial Liabilities		
(a) Borrowings	-	117.81
(b) Trade Payables	382.31	1,508.55
(c) Other Financial Liabilities	9.16	-
(ii) Other Current Liabilities	51.47	4.82
(iii) Provisions	-	-
(iv) Current Tax Liabilities (Net)	6.05	37.59
	<b>448.99</b>	<b>1,668.77</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9,128.35</b>	<b>10,626.49</b>
<b>Significant Accounting Policies</b>		<b>0.00</b>
The Notes referred to above form an integral part of Financial Statements		

BY ORDER OF THE BOARD  
FOR RAJNISH WELLNESS LIMITED

RAJNISHKUMAR SURENDRAPRASAD SINGH  
MANAGING DIRECTOR  
DIN: 07192704

Place : Mumbai  
Date : 30/05/2025

<b>RAJNISH WELLNESS LIMITED</b>				
<b>Cash Flow Statement for the year ended 31 March 2025</b>				
<b>CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2025</b>				
			Rs. in Lakhs	
			As at year ended 31-03-2025	As at year ended 31-03-2024
NET PROFIT / (LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS			23.29	144.56
<b>(A)</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>Adjustment for:</b>			
	Depericiation	2.39	2.41	
	Amortisation	-	-	
	Non-Cash and Operating Items - Others	-	(2.44)	
	Interest Income	-	-	
	Finance Cost	27.40	51.12	
	Dividend Income	-	-	
	Rental Income	-	-	
	Establishment Charges	-	-	
	Unrealised Foreign Exchange (Gain)/Loss	-	-	
	(Profit)/Loss on Sale of Fixed Assets	-	-	
	(Gain)/Loss on Fair Value of Investments	-	29.80	51.09
	<b>Operating Profit Before Working Capital Charges</b>	<b>53.08</b>		<b>195.66</b>
	<b>Adjustment for:</b>			
	(Increase)/Decrease in Inventories	(60.42)	(552.04)	
	(Increase)/Decrease in Trade Receivables	697.09	(1,347.01)	
	(Increase)/Decrease in Financial Assets	-	-	
	(Increase)/decrease in other non current assets	(6.05)	3,161.12	
	(Increase)/Decrease in Other Current Assets	(52.59)	(2,444.22)	
	(Increase)/Decrease in Trade Payables	61.45	1,159.43	
	(Increase)/Decrease in Fianancial Liabilities	-	-	
	Increase/(Decrease) in Other Non Current Liabilities	(1,126.24)	184.06	
	(Increase)/Decrease in Provisions	(31.53)	(153.84)	
	(Increase)/Decrease in Other Current Liabilities	46.65	(471.65)	4.82
		<b>(418.56)</b>		<b>207.98</b>
	Cash Generated from/used in Operations			
	Direct Taxes Paid	6.05	6.05	37.59
	<b>Net Cash Generated from / (used in) operating activities (A)</b>	<b>(424.62)</b>		<b>170.39</b>
<b>(B)</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Fixed Assets including CWIP	-0.8761	-3.9	
	Sale of Fixed Assets	0.00	0.00	
	Advance for Fixed Assets	0.00	0.00	
	Movement in Non-Current Investments	0.00	0.00	
	Movement in Current Investments	-330.84	0.00	
	(Increase)/Decrease in Loans and Advances	1265.48	0.00	
	(Investment in)/Maturities of Fixed Deposits	0.00	0.00	
	Dividend Income	0.00	0.00	
	Interest Income	0.00	933.76	-3.90
	<b>Net Cash (used) in Investing Activities (B)</b>	<b>933.76</b>		<b>-3.90</b>
<b>(C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest Paid	(27.40)	(51.12)	
	Dividend Paid	-	-	
	Net Increase / (Decrease) in Long term Borrowings		432.90	
	Increase in Borrowings	(474.86)	(526.17)	
	Repayment of loan taken from others	9.16	(32.90)	
	Net Increase / (Decrease) in Short term Borrowings	-	(493.11)	(177.29)
	<b>Net Cash (used) in Financing Activities (C)</b>	<b>(493.11)</b>		<b>(177.29)</b>
	<b>Effect of Exchange Rate Changes (D)</b>			
	<b>Net Cash Flow For the Year</b>	<b>16.04</b>		<b>(10.80)</b>
	Cash and Cash Equivalents as at 31-03-2024	23.50		34.29
	Cash and Cash Equivalents as at 31-03-2025	39.53		23.50

Note: 1) The Cash Flow Statements has ben prepared under the "Indirect Method" as set out in Ind AS-7 on Cash Flow Statements  
2) Previous years figures have been regrouped / rearranged wherever necessary.

BY ORDER OF THE BOARD  
FOR RAJNISH WELLNESS LIMITED

RAJNISHKUMAR SURENDRAPRASAD SINGH  
MANAGING DIRECTOR  
DIN: 07192704

Place : Mumbai  
Date : 30/05/2025



**Date:** May 30, 2025

To,  
**BSE Limited.**  
Department of Corporate Service,  
14<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Fort,  
Mumbai - 400 001.

**Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015, in respect of Independent Auditors Report with unmodified opinion.**

**Ref: Rajnish Wellness Limited, Scrip Code: 541601**

Declaration

I, Rajnishkumar Surendraprasad Singh, Managing Director (DIN: 07192704) of the Company hereby declare that M/s. Motilal & Associates LLP (Firm Registration Number 106584W), Statutory Auditor of the Company, have issued the Independent Audit Report with unmodified opinion in respect of the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CMD/56/2016 dated May 27, 2016.

Kindly take the same on your records.

**For Rajnish Wellness Limited**

**Rajnishkumar S. Singh**  
**Managing Director**  
**DIN: 07192704**