

CIN: L47190MH1994PLC083945



www.rajnishretail.com



info@rajnishretail.com



+91 8850742246

Date: May 06, 2026

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Sub: Outcome of board meeting held today i.e. Wednesday, May 06, 2026.

Ref.: Rajnish Retail Limited, Scrip Code- 530525

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of Chapter IV read with schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in continuation to our letter dated April 30, 2026, about intimating the date of Board Meeting of Rajnish Retail Limited ("**Company**"), we would like to inform you that the Board of Directors at their Meeting held today i.e. Wednesday, May 06, 2026 inter-alia considered, noted and approved the following:

1. Considered and approved Audited Financial Results along with Audit Report for the quarter and year ended March 31, 2026.

A copy of the Audited Financial Results along with the Audit Report of the Auditors thereon issued in this regard is enclosed herewith.

We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations.


2. Approved the appointment of M/s Shweta Goel & Co, Chartered Accountants, as Internal Auditors for the FY 2026-2027 at the Board Meeting of the Company;


Disclosure of Information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as "**Annexure A**".

3. Declaration with respect to Un-modified opinion on the Audited Financial Results pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 is enclosed herewith.



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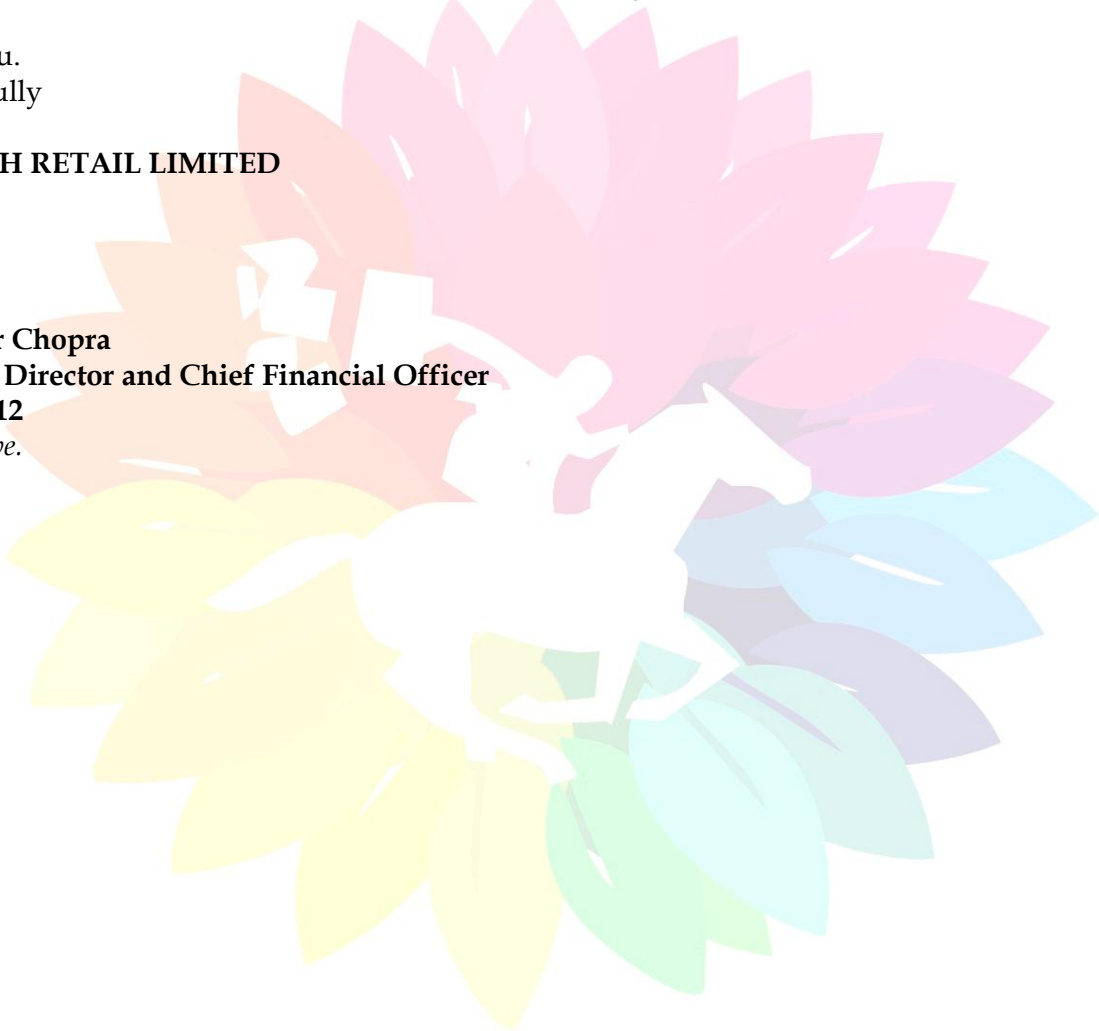
The meeting of Board of Directors commenced at 04:30 p.m. and concluded at 05:00 p.m.

You are requested to take the aforementioned information on your record.

Thanking you.
Yours Faithfully

For RAJNISH RETAIL LIMITED

Vijay Kumar Chopra
Whole Time Director and Chief Financial Officer
DIN: 10337012
Encl.: As above.



C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 2343288
Email:cpjaria@gmail.com

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Result of Rajnish Retail Limited pursuant to the Regulation 33 of the SEBI (LODR) Regulation 2015, as amended:

To the Board of Directors, of Rajnish Retail Limited

Opinion

We have audited the accompanying standalone financial results of Rajnish Retail Limited ("the Company") for the year ended 31st March 2026, 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, the aforesaid standalone 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 profit/loss and other comprehensive income and other financial information for the year ended 31st March 2026.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) 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 Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation 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



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Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 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 Companies Act, 2013 for safeguarding 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 the 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- 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 Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related



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to events or conditions that may cast significant doubt on the ability of the Group and its associate companies and a joint venture company, 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 Statement 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 Group and its associate companies and a joint venture company to cease to continue as a going concern;

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

Other Matters

The standalone financial results include the results for the quarter ended 31.03.2026, which are the balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For, M/S. C P JARIA & CO.,
Chartered Accountants
FRN: - 104058W

Pankaj Jain

CA PANKAJ KUMAR JAIN
(Partner)
Membership Number: 112020

UDIN: 26112020MMSQIS5565

Place: Surat
Date: 06/05/2026





RAJNISH RETAIL LIMITED

CIN : L47190MH1994PLC083945

Reg.Office. - Shop no 22, Neo Corporate Plaza, Ramchandra Extension road, Kanchpada, Malad West, Mumbai - 400064

Statement of Standalone Audited Financial Results for the Year Ended as on 31st March, 2026

(Rupees in Lacs)

	Particulars	Quarter ended 31st March, 2026	Quarter ended 31st Dec, 2025	Corresponding quarter ended 31st March, 2025	Year to date figures for the 31st March, 2026	Year to date figures for the 31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	549.83	3,204.87	2,251.25	9,433.07	8,482.35
II	Other Income	123.47	9.00	16.52	164.92	46.04
III	Total Income (I+II)	673.30	3,213.87	2,267.77	9,597.99	8,528.39
IV	EXPENSES					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	822.69	3,300.00	2,626.84	10,722.70	8,713.16
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(293.65)	(157.70)	(431.64)	(1,507.69)	(575.50)
	Employee benefits expense	25.68	66.77	17.28	156.12	40.45
	Finance costs	0.48	0.04	0.01	0.63	0.05
	Depreciation and amortization expense	8.38	3.27	0.07	12.16	0.17
	Other expenses	12.09	69.31	81.61	153.50	208.81
	Total expenses (IV)	575.68	3,281.70	2,294.17	9,537.40	8,387.14
V	Profit/(loss) before exceptional items and tax (I- IV)	97.63	(67.83)	(26.41)	60.58	141.25
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	97.63	(67.83)	(26.41)	60.58	141.25
VIII	Tax expense:					
	(1) Current tax	24.41	-	-	15.15	35.31
	(2) Deferred tax	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	73.22	(67.83)	(26.41)	45.44	105.94
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	73.22	(67.83)	(26.41)	45.44	105.94
XIV	Other Comprehensive Income	-	-	-	-	-
	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	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	-	-	-	-	-
XVI	Paid-up equity share capital (Face Value of the Share of Rs. 1/- each)	1,567.50	1,567.50	1,541.63	1,567.50	1,541.63
XVII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.0467	(0.0433)	(0.0171)	0.0290	0.0687
	(2) Diluted	0.0467	(0.0433)	(0.0168)	0.0290	0.0676
XVIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XIX	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic	0.0467	(0.0433)	(0.0171)	0.0290	0.0687
	(2) Diluted	0.0467	(0.0433)	(0.0168)	0.0290	0.0676

Notes:

- 1 The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The Financial Results of the company for the year ended 31st March 2026 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 06th May 2026.
- 3 Figures for the previous period are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the quarter and year ended on Mar 31 2026.
- 4 The Board has not recommended any interim dividend during the quarter and year ended Mar 31, 2026 and previous financial year 2025-26.
- 5 There were no investors complaint received during the quarter and year ended on 31, Mar 2026.
- 6 The results for the quarter and year ended 31st March, 2026 are available on the website of BSE at www.bseindia.com and on Company's website at www.rajnishretail.com
- 7 Since there are no Auditors Qualification, Statement on impact of audit qualifications is Not Applicable and Declaration in this regards is attached.
- 8 Disclosure of related party transactions done during the half year ended on March 31, 2026 is provided in Integrated Filing

**For and behalf of Board
Rajnish Retail Limited**

**Date: 06.05.2026
Place: Mumbai**

**Vijay Chopra
Director & CFO
DIN :10337012**

RAJNISH RETAIL LIMITED

CIN : L47190MH1994PLC083945

Reg.Office. - Shop no 22, Neo Corporate Plaza, Ramchandra Extension road, Kanchpada, Malad West, Mumbai - 400064

Statement of Asset and Liabilities for the Year Ended as at 31st March, 2026
(As per Schedule III of Companies Act, 2013 and Ind AS)

(Rupees in Lacs)

Sr. No	Particular	As at 31st March' 2026	As at 31st March' 2025
A	Non- current ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	97.91	0.35
	b) Capital work-in-progress	-	-
	c) Goodwill	-	-
	d) Other Intangible Assets	-	-
	e) Financial Assets		
	(i) Investments	151.13	696.61
	(ii) Loans	-	-
	f) Deferred Tax Assets (net)	3.54	3.54
	g) Other Non-current Assets	-	-
	Total Non-Current Assets	252.58	700.50
2	Current Assets		
	a) Inventories	3,547.94	2,040.25
	b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1,906.68	2,356.32
	(iii) Cash & Bank Balance	80.10	531.14
	(iv) Loans	1,908.92	2,278.00
	(v) Others Financial Assets	-	209.78
	c) Other Current Assets	228.60	142.20
	Total Current Assets	7,672.24	7,557.70
	Total Assets	7,924.82	8,258.20
B	EQUITY & LIABILITIES		
1	Equity		
	a) Equity Share Capital	1,567.50	1,567.50
	b) Reserve and Surplus	5,709.27	5,630.10
	Equity Attributable to shareholders	-	-
2	Non - Controlling Interest	-	-
	Total Equity	7,276.77	7,197.60
3	Non-Current Liabilities		
	Non-Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Finanacial Liabilities	-	-
	b) Deferred Payment Liabilites	-	-
	c) Deferred Tax Liabilities (net)	-	-
	d) Long Term Provision	15.15	35.31
	Total Non-current Liabilities	15.15	35.31
	Current Liabilities		
	a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	629.67	1,021.61
	(iii) Other Finanacial Liabilities	2.89	2.97
	b) Other Current Liabilities	-	-
	c) Short Term Provisions	0.34	0.70
	Total Current Liabilities	632.91	1,025.28
	Total Equity and Liabilities	7,924.82	8,258.20

For and behalf of Board
Rajnish Retail Limited



RAJNISH RETAIL LIMITED

CIN : L47190MH1994PLC083945

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2026

(Rupees in Lacs)

Sr. No	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	60.58	141.25
	Adjustments to reconcile profit before tax to net cash inflow		
	Depreciation	12.16	0.17
	Interest Paid	0.63	0.05
	Operating Profit before Working Capital changes	73.37	141.47
	Add :		
	Changes in Short Term Borrowings	-	-
	Changes in Trade Payables	(391.94)	1,007.49
	Changes in Other Current Liabilities	(0.44)	3.04
	Changes in Inventories	(1,507.69)	(575.50)
	Changes in Trade Receivables	449.64	(1,779.51)
	Changes in Short Term Loans and Advances	369.09	(1,651.80)
	Changes in Other Current Assets	123.38	1,821.18
	Cash generated from operations	(957.97)	(1,175.09)
	Net cash before Extra ordinary Items	(884.60)	(1,033.63)
	Less: Taxes paid	(15.15)	(35.31)
	Net cash flow from operating activities (A)	(899.74)	(1,068.94)
B)	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment in FD	545.48	303.39
	Proceeds from Sale of Property, Plants and Equipments	(109.72)	(0.52)
	Net cash flow from investing activities (B)	435.76	302.88
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(0.63)	(0.05)
	Deffered Tax Assets (net)	-	-
	Term Loan taken from Others	-	(4.00)
	Changes in Other Non Current Assets	-	-
	Changes in Other Non Current Liabilities	(20.17)	35.31
	Proceeds from Issue of Share Warrants	-	34.50
	Share Premium	-	627.90
	Other adjustments in reserves and surplus	33.74	(14.08)
	Net cash from financing activities (C)	12.95	679.58
	Net increase /(decrease) in cash & cash equivalents (A+B+C)	(451.04)	(86.50)
	Cash & Cash equivalents as at year beginning	531.14	617.64
	Cash & Cash equivalents as at year closing	80.10	531.14
	Net increase/(decrease) as disclosed above	(451.05)	(86.50)

For and behalf of Board
Rajnish Retail Limited

Date: 06.05.2026
Place: Mumbai

Vijay Chopra
Director
DIN :10337012

Annexure A

Disclosure of Information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Name of the Auditor	M/s Shweta Goel & Co, Chartered Accountants
Reason for change viz. appointment, resignation, removal, death or otherwise.	Appointment as Internal Auditor of the Company
Date of appointment/cessation (as applicable) and term of appointment	<u>Date of Appointment:</u> 06 th May, 2026 <u>Term of appointment:</u> M/s Shweta Goel & Co, Chartered Accountants is appointed as Internal Auditors of the Company for the FY 2026 - 2027.
Brief Profile	M/s Shweta Goel & Co are a qualified Chartered Accountant with experiences in internal audits, risk management, internal controls, and compliance across diverse industries and sectors. They have a strong background in designing and implementing internal control systems, conducting risk-based audits, and ensuring regulatory compliance. The Board is confident that their appointment will strengthen the Company's internal audit framework and contribute to enhanced transparency and accountability.
Disclosure of Relationship with other Directors and Key Managerial Personnel of the Company	Not Applicable

For RAJNISH RETAIL LIMITED
(Formerly known as "SHEETAL DIAMONDS LIMITED")

Vijay Kumar Chopra
Whole Time Director and Chief Financial Officer
DIN: 10337012





Date: May 06, 2026

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

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 Retail Limited (Formerly known as 'Sheetal Diamonds Limited), Scrip Code- 530525

Declaration

I, Vijay Kumar Chopra, CFO and Whole-time Director (DIN: 10337012) of the Company hereby declare that M/s. C.P. JARIA & CO. (Firm Registration Number 104058W), 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, 2026.

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 RETAIL LIMITED
(Formerly known as "SHEETAL DIAMONDS LIMITED")**

**Vijay Kumar Chopra
Whole Time Director and Chief Financial Officer
DIN: 10337012**

