Rainbow Foundations Ltd.

Date: 14-11-2026.

To,
Department of Corporate Affairs,
The Bombay Stock Exchange Limited,
Floor No. 25, P J Towers,
Dalal Street, Mumbai – 400001.

Dear Sir/Madam,

Ref: Scrip Code 531694
Sub: Intimation on the Outcome of the Board Meeting held on November 14th , 2026.

This is further to our letter dated November 10th, 2026, intimating the date of the Board meeting to consider the unaudited financial results for the quarter and Half Year ended 30th September 2026. we would like to inform you that the Board of Directors of the company at their meeting held on 14th November 2026 has inter alia, transacted the following business: -

1. Considered, approved and taken on record the unaudited financial results for the quarter and half year ended 30th September 2026.

2. Limited Review Report for the quarter and Half year ended 30th September 2026 given by the Statutory Auditors of the Company was taken on record.

We are enclosing herewith text of unaudited financial results for the quarter and Half year ended 30th September 2026 along the Limited Review Report of Statutory Auditors of the Company on aforesaid results.

We would request you to take the same on record for compliance of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

Board meeting commenced on 18.00 hours.
Board meeting concluded on 19 .45 hours.

Yours faithfully,
For **RAINBOW FOUNDATIONS LIMITED**

Bilal Mohammadali I

Digitally signed by Bilal Mohammadali I
Date: 2026.11.14 20:00:40 +05'30'

IKKAPADATH BILAL MOHAMMADALI
COMPANY SECRETARY & COMPLIANCE OFFICER
ACS: 65109.

No.4, Thanikachalam Road, T.Nagar, Chennai - 600 017. Phone : 044 2434 4647 / 2435 4647
GSTIN : 33AAACR3089B1ZR | CIN No. : L55101TN1994PLC027739
Email : rainbowfoundations@gmail.com | Web : www.rainbowfoundations.in

GASM DANSR AND CO.,

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
M/s RAINBOW FOUNDATIONS LIMITED

1. We have reviewed the accompanying standalone statement of unaudited financial results of RAINBOW FOUNDATIONS LIMITED ("the Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("the Circular").

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting policies and principles generally accepted in India, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is 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 Indian accounting standards ('Ind AS') specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 14/11/2026

For M/s. GASM DANSR AND CO.
Chartered Accountants

GASM DANSR AND CO., CHARTERED ACCOUNTANTS
2G, 2nd Floor, J.P. Towers, 1/1, Dr. Thirumurthy Nagar Main Road, Nungambakkam, Chennai - 34. Tel: 28217636 Date:

(V Ranga Rao)
(Partner)
(Mem No: 024963)
2-G, II floor, J. P. Tower, 1/1,
Dr.Thirumurthy Nagar Main Road, Chennai 600034
Firm Reg No: 005986S
UDIN: 26024963FEAEXR1932

GASM DANSR AND CO.,
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
M/s RAINBOW FOUNDATIONS LIMITED

1. We have reviewed the accompanying consolidated statement of unaudited financial results of **RAINBOW FOUNDATIONS LIMITED** ("the Company") along with its subsidiary **RAINBOW FOUNDATIONS AND REAL ESTATES PVT LTD** ("the Subsidiary") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("the Circular").

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting policies and principles generally accepted in India, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is 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. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.

5. The Statement includes the results of the following entities: (i) Rainbow Foundations Limited (Parent Company); and (ii) Rainbow Foundations and Real Estates Private Limited (Subsidiary).

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the interim financial results of the Subsidiary certified by the Management referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards ('Ind AS') specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Other Matter: The Statement includes the interim financial results of one subsidiary, RAINBOW FOUNDATIONS AND REAL ESTATES PVT LTD, which have not been reviewed by its auditor, whose interim financial results reflect total revenue of Rs. Nil, net loss after tax of Rs. 0.01 lakh and Rs. 0.17 lakh and total comprehensive loss of Rs. 0.01 lakh and Rs. 0.17 lakh for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and total assets of Rs. 0.96 lakh as at September 30, 2026, as considered in the Statement. These interim financial results have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such interim financial results certified by the Management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

Place: Chennai
Date: 14/11/2026

For M/s. GASM DANSR AND CO.
Chartered Accountants

GASM DANSR AND CO. CHARTERED ACCOUNTANTS
2G, 2nd Floor, J.P. Towers, 1/1, Dr. Thirumurthy Nagar Main Road, Nungambakkam, Chennai - 34
Tel: 28217535
Date:.....

(V Ranga Rao)
(Partner)
(Mem No: 024963)
2-G, II floor, J. P. Tower, 1/1,
Dr.Thirumurthy Nagar Main Road, Chennai 600034
Firm Reg No: 005986S
UDIN: **26024963YMZJFJ4224**

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September 2026

Rs. In Lakhs

Particulars	As at 30.09.2026	As at 31.03.2026
	Un-Audited	Audited
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	204.47	157.12
(b) Financial assets		
(i) Investments	16.25	-
(ii) Other financial assets	549.68	674.70
Total Non-current assets	770.40	831.82
2. Current assets		
(a) Inventories	68,589.46	74,716.00
(b) Financial assets		
(i) Investments	431.74	431.74
(ii) Trade receivables	2,749.48	4,363.65
(iii) Cash and cash equivalents	192.63	281.38
(iv) Loans	3,542.16	2,749.02
(v) Others	56.14	10.25
(c) Other current assets	1,141.65	682.96
Total Current assets	76,703.26	83,235.00
TOTAL ASSETS	77,473.66	84,066.82
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	4,961.79	4,961.79
(b) Other equity	4,347.47	3,770.62
Total Equity	9,309.26	8,732.41
2. Non-current liabilities		
(a) Financial liabilities - Borrowings	8,434.52	14,012.34
(b) Deferred tax liabilities (net)	9.58	17.30
Total Non-current liabilities	8,444.10	14,029.64
3. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	43,759.52	51,223.47
(ii) Trade payables	1,084.77	1,100.19
(iii) Other financial liabilities	14,447.13	8,753.28
(b) Provisions	72.48	69.59
(c) Current tax liabilities (net)	356.39	158.24
Total Current liabilities	59,720.30	61,304.77
TOTAL EQUITY AND LIABILITIES	77,473.66	84,066.82

Gajraj Jain

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Date: 2026.11.14 19:20:35 +05'30'

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th September 2026

Rs. In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from operations	7,049.84	8,496.01	3,478.57	15,545.85	8,512.69	16,675.19
II. Other Income	18.35	53.22	18.14	71.57	40.38	91.02
III. Total Income (I +II)	7,068.19	8,549.23	3,496.71	15,617.42	8,553.07	16,766.21
IV. Expenses:						
Cost of construction / development (materials and project costs)	5,198.40	6,292.61	2,271.21	11,491.01	5,993.04	10,965.91
Changes in inventories (under-construction and completed units)	1.20	100.59	128.24	101.79	188.38	251.38
Employee benefits expense	78.08	64.68	49.70	142.76	96.64	210.56
Finance costs	1,457.28	832.74	805.40	2,290.02	1,747.22	3,720.02
Depreciation and amortisation expense	7.50	7.02	9.19	14.52	18.20	34.37
Other expenses	53.59	753.56	77.45	807.15	168.32	496.34
Total Expenses	6,796.05	8,051.20	3,341.19	14,847.25	8,211.80	15,678.58
V. Profit before exceptional and tax (III - IV)	272.14	498.03	155.52	770.17	341.27	1,087.63
VI. Exceptional Items	0.42	2.47	-	2.89	-	69.59
VII. Profit before tax (V - VI)	271.72	495.56	155.52	767.28	341.27	1,018.04
VIII. Tax expense:						
(1) Current tax	68.54	129.61	39.14	198.15	72.98	300.69
(2) Deferred tax	1.64	-9.36	4.13	-7.72	7.85	5.67
IX. Profit / (Loss) after tax (VII - VIII)	201.54	375.31	112.25	576.85	260.44	711.68
X. Other Comprehensive Income / (Loss) for the period	-	-	-	-	-	-
XI. Total Comprehensive Income / (Loss) for the period (IX + X)	201.54	375.31	112.25	576.85	260.44	711.68

XIV. Paid-up equity share capital (Face value Rs. 10/- per share)	4,961.79	4,961.79	4,961.79	4,961.79	4,961.79	4,961.79
XV. Other equity (excluding revaluation reserve)	4,347.47	4,145.93	3,319.38	4,347.47	3,319.38	3,770.62
XVI. Earning per equity share: (not annualised)						
(1) Basic	0.41	0.76	0.23	1.16	0.52	1.43
(2) Diluted	0.41	0.76	0.23	1.16	0.52	1.43

Notes:

1. The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov 2026

2. The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules. 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The figures for the corresponding previous period have been regrouped wherever necessary, to make them comparable with the figures of the current period.

4. The Company operates in a single reportable segment, viz. Real Estate / Construction, as the Chief Operating Decision Maker (CODM) reviews the Company's financial performance as a whole. Accordingly, segment-wise revenue, results, assets and liabilities are not separately presented. Entity-wide disclosures as required by Ind AS 108: Revenue from external customers for the quarter: Domestic (India) - Rs. 7049.84 lakhs (PY: Rs. 3478.57 lakhs); Overseas - Nil.

5. The statutory Auditors have carried out a Limited Review of the above unaudited financial results for the quarter and half year ended 30th September 2026. The Financial results have been approved by the Board of Directors on 14th Nov 2026 after the review thereof by the Audit Committee.

6. On November 21, 2025, the Government of India notified four new Labour Codes. The Company has reported the incremental impact of changes in the new Labour Codes under "Exceptional Items" in the Standalone Statement of Profit and Loss, amounting to Rs. 0.42 lakhs for the quarter and Rs. 2.89 lakhs for the half year ended 30th September 2026. The obligation has been measured on the basis of the statutory formula under the Payment of Gratuity Act, 1972 (15/26 x last drawn salary x completed years of service, subject to a maximum of Rs. 20 lakhs per employee) and is recognised as a provision in the Books of Accounts. The Company is in the process of establishing an Approved Gratuity Trust Fund with LIC. The Company continues to monitor publications on Central/State Rules and clarifications from relevant bodies and will give appropriate accounting effect on the basis of such applicable developments.

7. The Statement of Assets and Liabilities as at 30th September 2026 and the Statement of Cash Flows for the half year ended 30th September 2026 are attached.

For and on behalf of the Board

Gajraj Jain
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Date: 2026.11.14 20:01:35 +05'30'

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

Chennai
Date: 14/11/2026

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September 2026

Rs. In Lakhs

Particulars	Half year ended 30.09.2026	Half year ended 30.09.2025
	Un-Audited	Un-Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	767.28	341.28
Adjustments for:		
Depreciation and amortisation	14.52	18.19
Interest income	-67.95	-33.92
(Profit)/loss on sale of fixed assets	-	-3.20
Finance costs	2,290.02	1,742.51
Operating profit before working capital changes	**3,003.87**	**2,064.86**
Changes in working capital:		
(Increase)/decrease in trade receivables and other financial assets	1,614.17	-1,157.60
(Increase)/decrease in inventories	6,148.83	1,230.13
Increase/(decrease) in trade payables, other financial liabilities and prov	4,128.31	-31,026.82
(Increase)/decrease in loans and advances	-1,031.50	5.61
(Increase)/decrease in other current assets	-146.39	-133.47
Cash generated from operations	**13,717.29**	**-29,017.28**
Income taxes paid (net of refunds)	-85.84	-85.90
Net cash from / (used in) operating activities (A)	**13,631.45**	**-29,103.18**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-61.86	-14.07
Proceeds from sale of property, plant and equipment	-	7.72
Investments made	-16.25	-
Bank deposits and other non-current financial assets (net)	125.02	-
Interest received	14.06	33.92
Net cash from / (used in) investing activities (B)	**60.97**	**27.57**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Change in working capital finance (bank overdraft)	-365.63	-1.29
Net increase/(decrease) in other borrowings	-12,676.16	31,243.05
Interest paid	-739.38	-1,742.51
Net cash from / (used in) financing activities (C)	**-13,781.17**	**29,499.25**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**-88.75**	**423.64**
Cash and cash equivalents at the beginning of the period	281.38	165.30
Cash and cash equivalents at the end of the period	**192.63**	**588.94**
Cash and cash equivalents as per Statement of Assets and Liabilities	*192.63*	*588.94*

Notes:

1. The Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7, 'Statement of Cash Flows'.

2. Previous period's figures have been regrouped / rearranged wherever necessary to conform to the current period's classification.

Gajraj Jain
Digitally signed by Gajraj Jain
Date: 2026.11.14 20:01:59 +05'30'

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

STANDALONE DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 30th September 2026

(Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Rs. In Lakhs

S.No	Name of the related party	Relationship with the Company	Type of related party transaction	Value of the transaction as approved by the Audit Committee	Value of the transaction during the half year	In case monies are due to either party as a result of the transaction		Details of loans, inter-corporate deposits, advances or investments				
						Opening balance (01.04.2026)	Closing balance (30.09.2026)	Nature	Interest rate (%)	Tenure	Secured / unsecured	Purpose
1	Mr. Anop Chand Jain	Managing Director (KMP)	Loan taken		1,225.00	7,335.81	10.81	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		8,550.00							
			Interest on loan		79.52	-	79.52					
			Remuneration		15.00							
2	Mr. Gajraj Jain	Joint Managing Director (KMP)	Loan taken		2,353.67	2,282.36	2,919.84	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		1,716.19							
			Interest on loan		186.19	-	186.19					
			Remuneration		15.00							
3	Mr. Navin Jain	Director (KMP)	Loan taken		1,825.00	13,978.56	13,243.56	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		2,560.00							
			Interest on loan		1,040.87	-	1,040.87					
			Remuneration		12.00							
4	Mr. Ashish Jain	Director (KMP)	Loan taken		1,213.00	1,730.14	1,093.14	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		1,850.00							
			Interest on loan		88.26	-	88.26					
			Remuneration		12.00							
5	Mr. Nitesh Jain	Chief Financial Officer (KMP); Executive Director & CFO from 30.09.2026	Remuneration		12.00							
6	Mr. Ikkapadath Bilal Mohammadali	Company Secretary (KMP)	Remuneration		1.50							
7	Mr. Vikash Jain	Relative of KMP	Remuneration		12.00							
8	Mrs. Priyanka Jain	Relative of KMP	Remuneration		6.00							
9	Mrs. Chandanbala Jain	Relative of KMP	Remuneration		1.00							
10	Rainbow Foundations and Real Estates Pvt Ltd	Wholly owned subsidiary	Investment in equity shares		1.00	-	1.00	Investment in equity shares	-	-	-	Subscription to share capital at incorporation
			Total value of transactions		**22,775.20**							

Notes:

1. Related parties are as identified by the management and relied upon by the auditors.

2. Loans from directors are unsecured, carry interest at 15% p.a. and are repayable on demand. Closing balances of loans exclude the interest for the half year, which is shown as payable against 'Interest on loan'.

3. Remuneration excludes gratuity, which is provided for the Company as a whole and not KMP-wise. Remuneration of the Managing Director, Joint Managing Director, directors and the Executive Director & CFO is revised with effect from 30.09.2026 as approved at the Annual General Meeting held in 2026.

4. The non-executive and independent directors had no transactions with the Company during the half year.

For and on behalf of the Board

Gajraj Jain Digitally signed by Gajraj Jain Date: 2026.11.14 20:02:19 +05'30'

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

Place: Chennai
Date: 14/11/2026

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

This is forming Part of Quterly Result of Rainbow Foundations Limited as on 30th September 2026 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt.05/07/2016.

Reconcilation on Standalone Unaudited Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

Rs. In Lakhs

	Particulars	**30-Sep-2026**
	Profit after Tax as reported under Indian GAAP	201.54
	Adjustments on account of:	
1	Reversal of Depreciation on leasehold land being Operating lease	-
2	Recognition of amortisation of leasehold land being operating lease, in other expense	-
3	Measurement of financial assets and liabilities at amortised cost	-
4	Reversal of amortisation of Goodwill	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-
7	Reversal of Revenue on compliance with Ind AS	-
8	Reversal of Cost of Services on compliance with Ind AS	-
9	Deferred tax impact on above Ind AS adjustments	-
	Profit after Tax as reported under Ind AS	**201.54**

Notes:

The above Reconcilation on Standalone Unaudited Financial Result have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov 2026

For and on behalf of the Board

Gajraj Jain
Digitally signed by Gajraj Jain
Date: 2026.11.14 20:02:40 +05'30'

Place: Chennai
Date: 14/11/2026

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th September 2026

Rs. In Lakhs

Particulars	As at 30.09.2026	As at 31.03.2026
	Un-Audited	Audited
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	204.47	157.12
(b) Financial assets		
(i) Investments	15.25	-
(ii) Other financial assets	549.68	674.70
Total Non-current assets	769.40	831.82
2. Current assets		
(a) Inventories	68,589.46	74,716.00
(b) Financial assets		
(i) Investments	431.74	431.74
(ii) Trade receivables	2,749.48	4,363.65
(iii) Cash and cash equivalents	193.59	281.38
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(c) Other current assets	1,141.65	682.96
Total Current assets	76,704.22	83,235.00
TOTAL ASSETS	77,473.62	84,066.82
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	4,961.79	4,961.79
(b) Other equity	4,347.30	3,770.62
Equity attributable to owners of the Company	9,309.09	8,732.41
Non-controlling interest	-	-
Total Equity	9,309.09	8,732.41
2. Non-current liabilities		
(a) Financial liabilities - Borrowings	8,434.52	14,012.34
(b) Deferred tax liabilities (net)	9.58	17.30
Total Non-current liabilities	8,444.10	14,029.64
3. Current liabilities		
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Total Current liabilities	59,720.44	61,304.77
TOTAL EQUITY AND LIABILITIES	77,473.62	84,066.82

Gajraj Jain

Digitally signed by Gajraj Jain
Date: 2026.11.14 19:20:56 +05'30'

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th September 2026

Rs. In Lakhs

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from operations	7,049.84	8,496.01	3,478.57	15,545.85	8,512.69	16,675.19
II. Other Income	18.35	53.22	18.14	71.57	40.38	91.02
III. Total Income (I +II)	7,068.19	8,549.23	3,496.71	15,617.42	8,553.07	16,766.21
IV. Expenses:						
Cost of construction / development (materials and project costs)	5,198.40	6,292.61	2,271.21	11,491.01	5,993.04	10,965.91
Changes in inventories (under-construction and completed units)	1.20	100.59	128.24	101.79	188.38	251.38
Employee benefits expense	78.08	64.68	49.70	142.76	96.64	210.56
Finance costs	1,457.28	832.74	805.40	2,290.02	1,747.22	3,720.02
Depreciation and amortisation expense	7.50	7.02	9.19	14.52	18.20	34.37
Other expenses	53.60	753.72	77.45	807.32	168.32	496.34
Total Expenses	6,796.06	8,051.36	3,341.19	14,847.42	8,211.80	15,678.58
V. Profit before exceptional and tax (III - IV)	272.13	497.87	155.52	770.00	341.27	1,087.63
VI. Exceptional Items	0.42	2.47	-	2.89	-	69.59
VII. Profit before tax (V - VI)	271.71	495.40	155.52	767.11	341.27	1,018.04
VIII. Tax expense:						
(1) Current tax	68.54	129.61	39.14	198.15	72.98	300.69
(2) Deferred tax	1.64	-9.36	4.13	-7.72	7.85	5.67
IX. Profit / (Loss) after tax (VII - VIII)	201.53	375.15	112.25	576.68	260.44	711.68
X. Other Comprehensive Income / (Loss) for the period	-	-	-	-	-	-
XI. Total Comprehensive Income / (Loss) for the period (IX + X)	201.53	375.15	112.25	576.68	260.44	711.68
Profit / (Loss) for the period attributable to:						
- Owners of the Company	201.53	375.15	112.25	576.68	260.44	711.68
- Non-controlling interest	-	-	-	-	-	-
Total Comprehensive Income / (Loss) for the period attributable to:						
- Owners of the Company	201.53	375.15	112.25	576.68	260.44	711.68
- Non-controlling interest	-	-	-	-	-	-
XIV. Paid-up equity share capital (Face value Rs. 10/- per share)	4,961.79	4,961.79	4,961.79	4,961.79	4,961.79	4,961.79

XV. Other equity (excluding revaluation reserve)	4,347.30	4,145.77	3,319.38	4,347.30	3,319.38	3,770.62
XVI. Earning per equity share: (not annualised)						
(1) Basic	0.41	0.76	0.23	1.16	0.52	1.43
(2) Diluted	0.41	0.76	0.23	1.16	0.52	1.43

Notes:

1. The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov 2026

2. The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules. 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The figures for the corresponding previous period have been regrouped wherever necessary, to make them comparable with the figures of the current period.

4. The Group operates in a single reportable segment, viz. Real Estate / Construction, as the Chief Operating Decision Maker (CODM) reviews the Group's financial performance as a whole. Accordingly, segment-wise revenue, results, assets and liabilities are not separately presented. Entity-wide disclosures as required by Ind AS 108: Revenue from external customers for the quarter: Domestic (India) - Rs. 7049.84 lakhs (PY: Rs. 3478.57 lakhs); Overseas - Nil.

5. The statutory Auditors have carried out a Limited Review of the above unaudited financial results for the quarter and half year ended 30th September 2026. The Financial results have been approved by the Board of Directors on 14th Nov 2026 after the review thereof by the Audit Committee.

6. On November 21, 2025, the Government of India notified four new Labour Codes. The Holding Company has reported the incremental impact of changes in the new Labour Codes under "Exceptional Items" in the Standalone Statement of Profit and Loss, amounting to Rs. 0.42 lakhs for the quarter and Rs. 2.89 lakhs for the half year ended 30th September 2026. The obligation has been measured on the basis of the statutory formula under the Payment of Gratuity Act, 1972 (15/26 x last drawn salary x completed years of service, subject to a maximum of Rs. 20 lakhs per employee) and is recognised as a provision in the Books of Accounts. The Company is in the process of establishing an Approved Gratuity Trust Fund with LIC. The Company continues to monitor publications on Central/State Rules and clarifications from relevant bodies and will give appropriate accounting effect on the basis of such applicable developments.

7. The Statement of Assets and Liabilities as at 30th September 2026 and the Statement of Cash Flows for the half year ended 30th September 2026 are attached.

8. The consolidated results include the results of the subsidiary, Rainbow Foundations and Real Estates Private Limited (99.99% held by the Company), incorporated during the financial year 2026-27. The Company has no associate or joint venture. As the subsidiary was incorporated during the current year, the figures for the quarter and half year ended 30th September 2025 and for the year ended 31st March 2026 are those of the Company alone. The share of the subsidiary's loss attributable to the non-controlling interest is less than Rs. 0.01 lakh.

9. The figures for the quarter ended 30th June 2026 are as published in the consolidated results for that quarter. The figures for the quarter ended 30th September 2026 are the balancing figures between the half year ended 30th September 2026 and the quarter ended 30th June 2026.

For and on behalf of the Board

Gajraj Jain Digitally signed by Gajraj Jain Date: 2026.11.14 20:03:01 +05'30'

Chennai
Date: 14/11/2026

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th September 2026

Rs. In Lakhs

Particulars	Half year ended 30.09.2026	Half year ended 30.09.2025
	Un-Audited	Un-Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	767.11	341.28
Adjustments for:		
Depreciation and amortisation	14.52	18.19
Interest income	-67.95	-33.92
(Profit)/loss on sale of fixed assets	-	-3.20
Finance costs	2,290.02	1,742.51
Operating profit before working capital changes	**3,003.70**	**2,064.86**
Changes in working capital:		
(Increase)/decrease in trade receivables and other financial assets	1,614.17	-1,157.60
(Increase)/decrease in inventories	6,148.83	1,230.13
Increase/(decrease) in trade payables, other financial liabilities and prov	4,128.44	-31,026.82
(Increase)/decrease in loans and advances	-1,031.50	5.61
(Increase)/decrease in other current assets	-146.39	-133.47
Cash generated from operations	**13,717.25**	**-29,017.28**
Income taxes paid (net of refunds)	-85.84	-85.90
Net cash from / (used in) operating activities (A)	**13,631.41**	**-29,103.18**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-61.86	-14.07
Proceeds from sale of property, plant and equipment	-	7.72
Investments made	-15.25	-
Bank deposits and other non-current financial assets (net)	125.02	-
Interest received	14.06	33.92
Net cash from / (used in) investing activities (B)	**61.97**	**27.57**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Change in working capital finance (bank overdraft)	-365.63	-1.29
Net increase/(decrease) in other borrowings and share capital issued to r	-12,676.16	31,243.05
Interest paid	-739.38	-1,742.51
Net cash from / (used in) financing activities (C)	**-13,781.17**	**29,499.25**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**-87.79**	**423.64**
Cash and cash equivalents at the beginning of the period	281.38	165.30
Cash and cash equivalents at the end of the period	**193.59**	**588.94**
Cash and cash equivalents as per Statement of Assets and Liabilities	*193.59*	*588.94*

Notes:

1. The Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7, 'Statement of Cash Flows'.

2. Previous period's figures have been regrouped / rearranged wherever necessary to conform to the current period's classification.

Gajraj Jain

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RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

CONSOLIDATED DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 30th September 2026

(Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Rs. In Lakhs

S.No	Name of the related party	Relationship with the Company	Type of related party transaction	Value of the transaction as approved by the Audit Committee	Value of the transaction during the half year	In case monies are due to either party as a result of the transaction		Details of loans, inter-corporate deposits, advances or investments				
						Opening balance (01.04.2026)	Closing balance (30.09.2026)	Nature	Interest rate (%)	Tenure	Secured / unsecured	Purpose
1	Mr. Anop Chand Jain	Managing Director (KMP)	Loan taken		1,225.00	7,335.81	10.81	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		8,550.00							
			Interest on loan		79.52	-	79.52					
			Remuneration		15.00							
2	Mr. Gajraj Jain	Joint Managing Director (KMP)	Loan taken		2,353.67	2,282.36	2,919.84	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		1,716.19							
			Interest on loan		186.19	-	186.19					
			Remuneration		15.00							
3	Mr. Navin Jain	Director (KMP)	Loan taken		1,825.00	13,978.56	13,243.56	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		2,560.00							
			Interest on loan		1,040.87	-	1,040.87					
			Remuneration		12.00							
4	Mr. Ashish Jain	Director (KMP)	Loan taken		1,213.00	1,730.14	1,093.14	Unsecured loan	15.00	Repayable on demand	Unsecured	Business purposes
			Repayment of loan		1,850.00							
			Interest on loan		88.26	-	88.26					
			Remuneration		12.00							
5	Mr. Nitesh Jain	Chief Financial Officer (KMP); Executive Director & CFO from 30.09.2026	Remuneration		12.00							
6	Mr. Ikkapadath Bilal Mohammadali	Company Secretary (KMP)	Remuneration		1.50							
7	Mr. Vikash Jain	Relative of KMP	Remuneration		12.00							
8	Mrs. Priyanka Jain	Relative of KMP	Remuneration		6.00							
9	Mrs. Chandanbala Jain	Relative of KMP	Remuneration		1.00							
			Total value of transactions		**22,774.20**							

Notes:

1. Related parties are as identified by the management and relied upon by the auditors.
2. Transactions between the Company and its wholly owned subsidiary, Rainbow Foundations and Real Estates Pvt Ltd (investment of Rs.0.99990 lakh), are eliminated on consolidation and are not shown above.
3. Loans from directors are unsecured, carry interest at 15% p.a. and are repayable on demand. Closing balances of loans exclude the interest for the half year, which is shown as payable against 'Interest on loan'.
4. Remuneration excludes gratuity, which is provided for the Company as a whole and not KMP-wise. Remuneration of the Managing Director, Joint Managing Director, directors and the Executive Director & CFO is revised with effect from 30.09.2026 as approved at the Annual General Meeting held in 2026.
5. The non-executive and independent directors had no transactions with the Company during the half year.

For and on behalf of the Board

Place: Chennai
Date: 14/11/2026

Gajraj Jain
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Date: 2026.11.14 20:03:37 +05'30'

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

RAINBOW FOUNDATIONS LIMITED
4, THANIKACHALAM ROAD,
T.NAGAR, CHENNAI - 600 017

This is forming Part of Quterly Result of Rainbow Foundations Limited as on 30th September 2026 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt.05/07/2016.

Reconcilation on Standalone Unaudited Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

Rs. In Lakhs

	Particulars	**30-Sep-2026**
	Profit after Tax as reported under Indian GAAP	201.53
	Adjustments on account of:	
1	Reversal of Depreciation on leasehold land being Operating lease	-
2	Recognition of amortisation of leasehold land being operating lease, in other expense	-
3	Measurement of financial assets and liabilities at amortised cost	-
4	Reversal of amortisation of Goodwill	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-
7	Reversal of Revenue on compliance with Ind AS	-
8	Reversal of Cost of Services on compliance with Ind AS	-
9	Deferred tax impact on above Ind AS adjustments	-
	Profit after Tax as reported under Ind AS	**201.53**

Notes:

The above Reconcilation on Standalone Unaudited Financial Result have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov 2026

For and on behalf of the Board

Gajraj Jain
Digitally signed by Gajraj Jain
Date: 2026.11.14 20:04:12 +05'30'

Place: Chennai
Date: 14/11/2026

(Gajraj Jain)
Joint Managing Director
DIN : 01182117