

**Date: 30-05-2026**

**The Department of Corporate Services,  
BSE Limited, 25<sup>th</sup> Floor,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001**

**BSE Scrip Code: 532441  
Scrip Id: RAINBOWDQ**

**Sub: Outcome of the Meeting of the Board of Directors pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.**

Dear Sir,

Pursuant to Regulation 30 and regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulations"] as amended, read with Schedule III of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today i.e., Saturday, 30<sup>th</sup> day of May, 2026 have inter-alia considered, approved and taken on record below mentioned items;

In this regard, please find enclosed herewith the following:

- i. Considered and approved the audited Financial Results for the 04th quarter and year ended March 31, 2026 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Enclosed as Annexure A).
- ii. Considered and took note of the Statutory Auditor's Report of the Company on the above stated Audited financial results for 04th quarter and year ended March 31, 2026. (Enclosed as Annexure B).

We would like to add that these outcomes along with necessary attachments are also available on the Company's Website ([www.rainbowdenim.com](http://www.rainbowdenim.com)) and are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced 05:45 p.m. and concluded at 10:00 p.m.

Kindly take on record of the above.

**Yours faithfully,  
For and on behalf of  
Rainbow Denim Limited**

**Ajay Garg  
Director  
DIN: 07613769**



## RAINBOW DENIM LIMITED

CIN: L18101PB1999PLC022452

Email- rainbowdenimlimited@gmail.com, Website- www.rainbowdenim.com

Regd Office: Village Chaundheri, PO Dappar Chandigarh Ambala National Highway, Teh Rajpura, Punjab

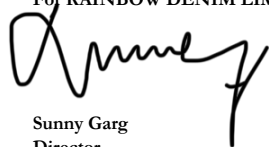
## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2026 (Figure in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Revenue from operations</b>					
	Revenue from operations	6847.04	6508.11	6646.89	27054.15	16431.47
	Other Income	146.18	9.53	43.99	156.97	44.25
	<b>Total Revenue</b>	<b>6993.22</b>	<b>6517.64</b>	<b>6690.88</b>	<b>27211.12</b>	<b>16475.71</b>
<b>2</b>	<b>Expenses</b>					
a	Cost of material consumed	6986.52	4715.46	5958.71	21663.78	13690.74
b	Purchase of stock-in-trade	501.99	816.79	1543.28	2487.76	1543.28
c	Change in inventories of finished goods, work in progress and stock in trade	-1887.23	(671.97)	-2291.88	-2701.96	-2183.19
d	Employee Benefit expenses	283.58	295.73	187.22	974.30	516.51
e	Finance Cost	205.14	299.36	251.78	1008.56	633.01
f	Depreciation and amortisation expenses	69.56	80.19	88.41	257.97	172.00
	Other expenses	347.12	300.55	87.14	1178.39	708.13
	<b>Total Expenses</b>	<b>6506.68</b>	<b>5836.11</b>	<b>5824.66</b>	<b>24868.80</b>	<b>15080.48</b>
<b>3</b>	<b>Profit/Loss from ordinary activities before exceptional itmes (1-2)</b>	486.54	681.53	866.22	2342.32	1395.23
<b>4</b>	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit from ordinary activities before tax (3-4)</b>	486.54	681.53	866.22	2342.32	1395.23
<b>6</b>	<b>Tax Expenses</b>					
a	Current Tax	0.00	0.00	0.00	0.00	0.00
b	Earlier Tax	0.00	0.00	0.00	0.00	0.00
c	Deferred Tax	0.00	0.00	0.00	0.00	0.00
<b>7</b>	<b>Net Profit/ (Loss) for the period (5-6)</b>	486.54	681.53	866.22	2342.32	1395.23
<b>8</b>	<b>Other Comprehensive Income</b>					
a	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00
b	Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Paid-up equity share capital (Face Value of Rs. 10/- each)</b>	<b>132.84</b>	<b>132.84</b>	<b>132.84</b>	<b>132.84</b>	<b>132.84</b>
<b>10</b>	<b>Reserves excluding Revaluation Reserves</b>					527.58
<b>11</b>	<b>Earnings per share</b>					
i	<b>Basic earnings per share</b>	3.66	5.13	6.52	17.63	10.50
ii	<b>Diluted earnings per share</b>	3.66	5.13	6.52	17.63	10.50

## NOTES :-

- The Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 and amendments therein
- The aforementioned results are reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 30th May, 2026
- The figures for the quarter ended March 31, 2026 being the balancing figure of the audited figures in respect of the full financial year and the published a unaudited year to date figures upto the third quarter of the current financial year.
- The Company is in business of textile products trading and accordingly has one reporting segment
- The Previous period's figures have been regrouped/rearranged/reclassified wherever considered necessary
- The above results of the Company have been audited by the Statutory Auditors and they have issued an unqualified audit opinion on the same.
- Statement of Assets and Liabilities and Cash Flow Statement for year ended March 2026 are attached herewith as Annexure 1 & 2 respectively
- There is no material adjustment made in the results of the quarter ended March 2026 that pertains to earlier periods.

For and on behalf of Board  
For RAINBOW DENIM LIMITED



Sunny Garg  
Director  
DIN NO. 02000004

Date : 30-05-2026  
Place: Panchkula

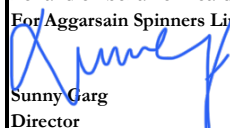
## ANNEXURE-1

Statement of Assets and Liabilities as on 31st March 2026

(Rupees in Lacs)

Particulars	31-Mar-26	31-Mar-25
	Audited	Audited
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
Property, Plant and Equipment	882.66	666.36
Financial Assets		
Intangible Assets	0.47	0.34
Capital Work in Progress	460.21	104.49
Right of use Assets	8.02	0.00
Financial Assets	0.00	0.00
-Investment	5.54	0.28
- Trade Receivable		
-Loan		
Deferred Tax Asset (Net)		
Other Non-Current Assets	36.27	22.25
	<b>1393.17</b>	<b>793.73</b>
<b>(2) Current Assets</b>		
Inventories	740.01	398.87
Financial Assets	0.00	0.00
- Trade Receivables	576.88	365.22
- Cash and cash equivalents	0.79	30.90
- Loan		
Bank Balance Other than Cash and Cash Equivalents	5.00	0.00
- Other Financial Assets	44.72	23.17
Current Tax Assets (Net)	1.55	0.78
Other Current Assets	74.21	35.95
	<b>1443.15</b>	<b>854.89</b>
<b>TOTAL ASSETS</b>	<b>2836.32</b>	<b>1648.61</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	132.84	132.84
Other Equity	477.55	243.32
	<b>610.39</b>	<b>376.15</b>
<b>LIABILITIES</b>		
<b>(1) Non-current Liabilities</b>		
Financial Liabilities		
Long Term Borrowings	791.20	444.92
Lease Liabilities	6.46	0.00
- Borrowings		
Non-Current Provisions		
Deferred Tax liabilities (Net)		
Other Non-Current liabilities		
	<b>797.66</b>	<b>444.92</b>
<b>(2) Current Liabilities</b>		
Financial Liabilities		
Short term Borrowings	1259.09	711.45
Current Lease Liabilities	1.27	0.00
- Trade Payables		
Dues of Micro & Small Enterprises		
Dues of creditors other than Micro & Small Enterprises	136.65	95.51
- Other Financial Liabilities	28.55	19.34
Other current liabilities	2.72	1.24
Current Provisions		
	<b>1428.28</b>	<b>827.54</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2836.32</b>	<b>1648.61</b>

For and on behalf of Board  
For Aggarsain Spinners Limited

  
Sunny Garg  
Director  
DIN NO. 02000004

Place : Panchkula  
Date: 30-05-2026

**ANNEXURE-2**  
**Rainbow Denim Limited**

**Statement of Cash Flow**  
**For the year ended March 31, 2026**

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Cash Flow From Operating Activities :</b>		
Net Profit before tax and extraordinary items	2,342.32	1,395.23
Adjusted for :		
Depreciation & Amortization Expenses	257.97	172.00
Interest expenses	1,008.56	633.01
Fair Valuation Gain on Equity Instrument	(52.62)	0.00
Loss / (profit) on sale of property, plant and equipment	0.00	(17.31)
Interest income	(41.36)	(26.62)
<b>Operating Profit Before Working Capital Changes</b>	<b>3,514.86</b>	<b>2,156.31</b>
Adjusted for :		
(Increase)/ decrease Trade receivables/other current assets	(2,764.65)	(1,906.89)
(Increase)/ decrease Inventories	(3,411.39)	(2,648.26)
Increase/ (decrease) Trade Payables and current liabilities	518.32	621.14
<b>Cash Generated From Operations</b>	<b>(2,142.85)</b>	<b>(1,777.71)</b>
Direct Taxes paid / adjusted	18.35	7.81
<b>Net cash from Operating activities (A)</b>	<b>(2,161.20)</b>	<b>(1,785.52)</b>
<b>Cash Flow From Investing Activities :</b>		
Purchase of property, plant and equipment	(2,420.80)	(1,412.31)
Sale of property, plant and equipment	0.00	86.53
(increase)/ decrease in Non-current assets	(132.43)	32.54
Purchase of Intangible Assets	(1.50)	(0.52)
Capital work in progress	(3,557.18)	(643.32)
Interest Received	41.36	26.62
<b>Net Cash from investing activities (B)</b>	<b>(6,070.54)</b>	<b>(1,910.46)</b>
<b>Cash Flow From Financing Activities :</b>		
Interest paid	(1,008.56)	(633.01)
Net Proceeds/(Repayment) of Long Term Borrowings	3,462.85	298.22
Net Proceeds/(Repayment) from Short term Borrowings	5,476.40	4,232.90
<b>Net Cash from Financing activities (C)</b>	<b>7,930.69</b>	<b>3,898.12</b>
<b>Net Increase In Cash And Cash Equivalents (A+ B+ C)</b>	<b>(301.04)</b>	<b>202.14</b>
<b>Cash and cash Equivalents at the beginning of the year</b>	<b>308.96</b>	<b>106.82</b>
<b>Cash and cash Equivalents at the end of the year</b>	<b>7.92</b>	<b>308.96</b>

For and on behalf of Board

For RAINBOW DENIM LIMITED



Sunny Garg

Director

DIN NO. 02000004

Date : 30-05-2026

Place: Panchkula



Independent Auditor's Report on the financial results for the quarter and year ended March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,  
Rainbow Denim Limited  
Village Chaundheri, P.O Dappar,  
Chandigarh (Ambala National Highway)  
Panchkula, Punjab-134109

We have audited the accompanying financial results for the quarter and year ended March, 2026 ("the Statement") of **Rainbow Denim Limited**, 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 statement:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- ii. gives a true and fair view in conformity with recognition and measurement principle laid down in the Indian Accounting Standards other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



### **Emphasis of Matter**

- i.) *the company has not received the books of accounts and other relevant papers from Mr. Dharmendra Kumar Bhasin (Liquidator/ Resolution Professional) upto the date of company i.e. 21-09-2023 taken over by the New Management.*

### **Management's Responsibilities for the Financial Results**

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, 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 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is 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 financial reporting process of the Company.

### **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 this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the 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 Company to cease to continue as a going concern.
- 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.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE  
2ND FLOOR, PITAMPURA  
DELHI - 110034

- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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 statement includes the Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3<sup>rd</sup> Quarter of the current financial year, which were subject to limited review by us.

The statement includes the Corresponding Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3<sup>rd</sup> Quarter of the corresponding financial year, which were subject to limited review by us.



Place : Panchkula  
Date : 30-05-2026  
UDIN : 26560019UN0LKR7123

For Krishan Rakesh & Co.  
Chartered Accountants  
Firm Regn. No. 009088N

Shiva Nishad  
(Partner)  
M.No.:560019