



# Rainbow Foundations Ltd.

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

Date: 14-08-2025.

Dear Sir/Madam,

**Ref: Scrip Code 531694**

**Sub: Intimation on the Outcome of the Board Meeting held on August 14<sup>th</sup>, 2025.**

This is further to our letter dated August 11<sup>th</sup> 2025 intimating the date of the Board meeting to consider the Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June 2025. we would like to inform you that the Board of Directors of the company at their meeting held on 14<sup>th</sup> August 2025 has inter alia, transacted the following business: -

1. Considered, approved and taken on record the unaudited financial results for the quarter ended 30<sup>th</sup> June 2025.
2. Limited Review Report for the quarter ended 30<sup>th</sup> June 2025 given by the Statutory Auditors of the Company was taken on record.
3. Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended and on recommendation made by the Nomination and Remuneration Committee, the Board of Directors has Considered and appointed Mr. Raghunathdogra Satishkumardogra (DIN: 11240893 ) as Additional Director (Independent) for a period of 5 years designated as Non-Executive Director of the company w.e.f from 14<sup>th</sup> August 2025 subject to approval of the members at the ensuing Annual General Meeting of the Company.

Details required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is given in Annexure I.



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

We are enclosing herewith text of unaudited financial results for the quarter ended 30<sup>th</sup> June 2025 along the Limited Review Report of Statutory Auditors of the Company on aforesaid results.

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

Board meeting commenced on 17.30 hours.

Board meeting concluded on 18.45 hours.

Yours faithfully,

For **RAINBOW FOUNDATIONS LIMITED**

**Bilal**  
**Mohammadali**  
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Bilal Mohammadali I  
Date: 2025.08.14  
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**IKKAPADATH BILAL MOHAMMADALI**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**ACS: 65109**

**Annexure-I: Additional Details as required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.**

S.No	Particulars	Details
1.	<b>Reason for change viz. appointment, resignation, removal, death or otherwise, etc.</b>	Mr. Raghunathdogra Satishkumardogra (DIN: 11240893) as an Additional Director in an Independent Director Capacity subject to approval of the shareholders.
2.	<b>Date of appointment</b>	14 <sup>th</sup> August 2025  Five Years commencing from 14 <sup>th</sup> August 2025subject to approval of the shareholders.
3.	<b>Brief profile (in case of appointment)</b>	Mr. RaghunathdograSatishkumardogra is an Ex-IPS officer.
4.	<b>Disclosure of relationships between directors (in case of appointment of a director)</b>	Mr.Raghunathdogra Satishkumardogra is not related to any of the Director of the Company.
5.	<b>Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 &amp; NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24)</b>	Mr. Raghunathdogra Satishkumardogra is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



# **GASM DANSR AND CO.,**

## **Chartered Accountants**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 statement of unaudited financial results of RAINBOW FOUNDATIONS LIMITED ("the Company") for the quarter ended June 30, 2025 ("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.
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 financial statements are 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: 14/08/2025

**For M/s. GASM DANSR AND CO.**

RANGA RAO  
VEMULAPALLI

Digitally signed by RANGA RAO  
VEMULAPALLI  
Date: 2025.08.14 16:49:49 +05'30'

(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: 25024963BMKUJN2157

**Head Office** : 2-G, 2nd Floor, J.P. Tower, 1/1, Dr. Thirumurthy Nagar Main Road, (Near Ranjith Hotel)  
Nungambakkam, Chennai - 600 034. Phone : 28217636, 45008637 / 38 / 39  
Fax : 91-44-45008518 E-mail : gasmdansr@gmail.com / ananddevkumar@me.com  
**Branch Office** : Mogappair, K.K.Nagar - Tamil Nadu and Faridabad - Haryana



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

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2025**

Particulars	Quarter Ended			Year to Date
	30-Jun-2025	31-Mar-2025	30-Jun-2024	31-Mar-2025
	Un-Audited	Audited	Un-Audited	Audited
I. Revenue from operations	5,034.12	5,685.42	3,185.65	15,612.50
II. Other Income	22.24	27.60	17.51	94.65
<b>III. Total Revenue (I +II)</b>	<b>5,056.36</b>	<b>5,713.02</b>	<b>3,203.16</b>	<b>15,707.15</b>
<i>IV. Expenses:</i>				
Purchase of Stock-in-Trade	3,721.83	3,404.26	2,274.46	9,977.86
Changes in inventories of Stock-in-Trade	60.14	716.54	69.24	1,302.49
Employee benefit expense	46.94	36.39	33.20	144.49
Financial costs	941.82	885.42	619.65	2,902.11
Depreciation and amortization expense	9.01	9.17	11.80	40.98
Other expenses	90.87	131.42	24.39	236.02
<b>Total Expenses</b>	<b>4,870.61</b>	<b>5,183.19</b>	<b>3,032.75</b>	<b>14,603.95</b>
V. Profit before exceptional and extraordinary items and tax (III - IV)	185.75	529.82	170.40	1,103.20
VI. Exceptional Items (Profit after adjusting loss on sale of fixed asset)	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	185.75	529.82	170.40	1,103.20
VIII. Extraordinary Items (prior period expenses)	-	-	-	-
IX. Profit before tax (VII - VIII)	185.75	529.82	170.40	1,103.20
X. Tax expense:				
(1) Current tax	33.84	141.26	61.97	303.66
(2) Deferred tax	3.72	0.08	-	(1.55)
XI. Profit(Loss) after tax (IX-X)	148.19	388.48	108.43	801.09
XII. Other comprehensive Income/ (loss) for the period	-	-	-	-
XIII. Total Comprehensive Income/ (Loss) for the period (XI + XII)	148.19	388.48	108.43	801.09
XVI. Earning per equity share:				
(1) Basic	0.30	0.78	0.22	1.61
(2) Diluted	0.30	0.78	0.22	1.61
Notes:				
<p>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 Aug 2025</p> <p>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.</p> <p>3. The figures for the corresponding previous period have been regrouped wherever necessary, to make them comparable with the figures of the current period.</p> <p>4. The statutory Auditors have carried out a Limited Review of the above unaudited financial results for the quarter and three months ended 30th June 2025. The Financial results have been approved by the Board of Directors on 14th Aug 2025 after the review thereof by the Audit Committee.</p>				
Chennai Date: 14/08/2025	<p>For and on behalf of the Board</p> <p style="text-align: center;"><b>Gajraj Jain</b>  Digitally signed by  Gajraj Jain  Date: 2025.08.14  15:22:14 +05'30'</p> <p>(Gajraj Jain)  Joint Managing Director  DIN : 01182117</p>			

**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 June 2025 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt.05/07/2016.

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

Rs. In Lakhs

	<b>Particulars</b>	<b>30-Jun-2025</b>
	Profit after Tax as reported under Indian GAAP	148.19
	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	<b>148.19</b>

Notes:

The above Reconciliation 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 Aug 2025

For and on behalf of the Board

**Gajraj Jain**

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Gajraj Jain

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(Gajraj Jain)

Joint Managing Director

DIN : 01182117

Place: Chennai

Date: 14/08/2025