



Rainbow Foundations Ltd.

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

Date: 14-02-2026.

Dear Sir/Madam,

Ref: Scrip Code 531694

Sub: Intimation on the Outcome of the Board Meeting held on February 14th, 2026.

This is further to our letter dated February 10th, 2026, intimating the date of the Board meeting to consider the unaudited financial results for the quarter ended 31st December 2025. We would like to inform you that the Board of Directors of the company at their meeting held on 14th February 2026 has inter alia, transacted the following business: -

1. Considered, approved and taken on record the unaudited financial results for the quarter ended 31st December 2025.
2. Limited Review Report for the quarter ended 31st December 2025 given by the Statutory Auditors of the Company was taken on record.
3. Approved for providing the Corporate Guarantee in favour of the Debenture Trustee(s) to be appointed by the RAINBOW FOUNDATIONS AND REAL ESTATES PRIVATE LIMITED (Wholly Owned Subsidiary) in connection with the issuance of Unlisted, Secured, Redeemable, Cumulative, Non-Convertible Debentures by the wholly owned subsidiary, up to ₹50.00 Crore ((Rupees Fifty Crore)



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 31st December 2025 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 20.30 hours.

Yours faithfully,

For **RAINBOW FOUNDATIONS LIMITED**

Bilal

Mohammadali I

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



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

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2025

Rs. In Lakhs

Particulars	Quarter Ended			Year to Date		Year Ended
	31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	31-Mar-2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from operations	3,836.58	3,478.57	3,417.74	12,349.27	9,927.08	15,612.50
II. Other Income	16.71	18.14	28.69	57.09	67.05	94.65
III. Total Revenue (I +II)	3,853.29	3,496.71	3,446.43	12,406.36	9,994.13	15,707.15
<i>IV. Expenses:</i>						
Purchase of Stock-in-Trade	2,640.28	2,271.21	2,105.56	8,633.32	6,573.60	9,977.86
Changes in inventories of Stock-in-Trade	31.58	128.24	285.49	219.96	585.95	1,302.49
Employee benefit expense	58.32	49.70	38.67	154.96	108.10	144.49
Financial costs	896.48	805.40	765.80	2,643.70	2,016.69	2,902.06
Depreciation and amortization expense	9.16	9.19	12.07	27.35	31.81	40.98
Other expenses	24.79	77.45	57.56	193.10	104.60	236.02
Total Expenses	3,660.60	3,341.19	3,265.15	11,872.39	9,420.75	14,603.90
V. Profit before exceptional and extraordinary items and tax (III - IV)	192.69	155.52	181.28	533.97	573.38	1,103.26
VI. Exceptional Items (Provision for Gratuity)	69.35	-	-	69.35	-	-
VII. Profit before extraordinary items and tax	123.34	155.52	181.28	464.62	573.38	1,103.26
VIII. Extraordinary Items (prior period expense)	-	-	-	-	-	-
IX. Profit before tax (VII - VIII)	123.34	155.52	181.28	464.62	573.38	1,103.26
X. Tax expense:						
(1) Current tax	54.82	39.14	28.73	140.71	162.40	303.66
(2) Deferred tax	(4.37)	4.13	(1.63)	3.49	(1.63)	(1.55)
XI. Profit(Loss) after tax (IX-X)	72.89	112.25	154.18	320.43	412.62	801.15
XII. Other comprehensive Income/(loss) for the period	-	-	-	-	-	-
XIII. Total Comprehensive Income/(Loss) for the period (XI + XII)	72.89	112.25	154.18	320.43	412.62	801.15
XVI. Earning per equity share:						
(1) Basic	0.15	0.23	0.31	0.65	0.83	1.61
(2) Diluted	0.15	0.23	0.31	0.65	0.83	1.61

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 Feb 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 segment, hence segment reporting is not applicable.
5. The statutory Auditors have carried out a Limited Review of the above unaudited financial results for the quarter and three months ended 31st December 2025. The Financial results have been approved by the Board of Directors on 14th Feb 2026 after the review thereof by the Audit Committee.
6. On November 21, 2025, 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 interim statement of profit and loss for the current period, amounting to Rs 69.35 lakhs. The Company is in the process of establishing an Approved Gratuity Trust Fund managed alongside insurance providers or Approved Gratuity Trust Fund. The Company continues to monitor the publications on Central/State Rules and clarifications from relevant bodies and provide appropriate accounting effect on the basis of such applicable developments.

For and on behalf of the Board

Gajraj Jain
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Date: 2026.02.14 16:20:27 +05'30'

Nitesh Jain
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Chennai
Date: 14/02/2026

(Gajraj Jain)
Joint Managing Director
DIN : 01182117

(Nitesh Jain)
CFO

RAINBOW FOUNDATIONS LIMITED

CIN : L55101TN1994PLC027739

Regd off. : #4, Thanikachalam Road, T.Nagar, Chennai-600017

Tel: 044-24344647 / 24354647

website: www.rainbowfoundations.in

**STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE
QUARTER ENDED 31st December 2025**

S.No.	Particulars	Rs. In Lakhs			
		Quarter ended	Quarter ended	Quarter ended	Year ended
		31-Dec-2025	30-Sep-2025	31-Dec-2024	31-Mar-2025
		Un-audited	Un-audited	Un-audited	Audited
1	Total Income from Operations (Net)	3,836.58	3,478.57	3,417.74	15,612.50
2	Net Profit from Ordinary activities (before Tax, Exceptional and/ or Extraordinary items)	192.69	155.52	181.28	1,103.26
3	Net Profit from Ordinary activities after tax	72.89	112.25	154.18	801.15
4	Net Profit for the period after tax (after Extraordinary items)	72.89	112.25	154.18	801.15
5	Equity Share Capital (Face value of Rs.10/- per share)	4,961.79	4,961.79	4,961.79	4,961.79
6	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	3,379.36	3,306.47	2,670.39	3,058.95
7	Earning Per Share (before extraordinary items) (Face value of Rs.10/- each) (not annualised)				
	(a) Basic	0.15	0.23	0.31	1.61
	(b) Diluted	0.15	0.23	0.31	1.61
8	Earning Per Share (after extraordinary items) (Face value of Rs.10/- each) (not annualised)				
	(a) Basic	0.15	0.23	0.31	1.61
	(b) Diluted	0.15	0.23	0.31	1.61

Notes: The above is an extract of the detailed format of Quarter ended unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter ended unaudited Financial Results is available on the Stock Exchange website www.bseindia.com and on the Company's website www.rainbowfoundations.in

Place : Chennai

Date : 14th Feb 2026

For Rainbow Foundations Limited**Gajraj Jain**
Digitally signed by
Gajraj Jain
Date: 2026.02.14
16:21:06 +05'30'**GAJRAJ JAIN****Joint Managing Director****DIN : 01182117**

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), 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 and nine months ended December 31, 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: 14/02/2026

For M/s. GASM DANSR AND CO.

RANGA RAO
VEMULAPALLI

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(V Ranga Rao)
(Partner)

(Mem No: 024963)

2-G, II floor, J. P. Tower, 1/1, Dr. Thirumurthy
Main Road, Chennai 600034

Firm Reg No: 005986S

UDIN: 26024963MEYCAW6894



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, 28270156 E-mail : gasmdansr@gmail.com
Branch Office : Faridabad - Haryana

