



# Rainbow Foundations Ltd.

30<sup>th</sup> May, 2026

To  
The Manager (Corporate Compliances)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalai Street,  
Mumbai — 400001

**SCRIP CODE: 531694**

Dear Sir,

**SUB: Intimation of the Outcome of the Board Meeting held on 30<sup>th</sup> May 2026**

Kindly refer our letter dated 23<sup>rd</sup> May 2026, we hereby inform you that the Board of Directors of the company at their meeting held on 30<sup>th</sup> May, 2026 have considered and approved the following:-

1. Audited Standalone Financial Results of the Company for the year ended 31<sup>st</sup> March, 2026 and the same are enclosed herewith.
2. Auditor's Report on the above Standalone Financial Results.

We hereby declare that the Statutory Auditors of the company have issued their audit reports with unmodified opinion.

Board Meeting commenced on: 18.00 hours  
Board meeting concluded on: 22.30 hours

Kindly acknowledge receipt and take the same on your records.

Thanking you,

Yours faithfully,  
For **RAINBOW FOUNDATIONS LIMITED**

**GAJRAJ JAIN**  
**MANAGING DIRECTOR**  
**DIN : 01182117**



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



Rainbow Foundations Ltd.

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

Date: 30-05-2026.

Dear Sirs,

Ref: Scrip Code 531694

**Sub: Declaration in respect of Audit Report with unmodified opinion for the Audited Financial Results for the financial year ended March 31, 2026**

**Ref: Regulation 33(3) (d) of the SEBI, (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We hereby declare that M/s. GASM DANSR AND CO. Chartered Accountants, Chennai (Firm Registration No: 005986S), Statutory Auditors of the Company have expressed an unmodified opinion in their Audit Report on the Audited Financial Results of the Company for the financial year ended March 31, 2026

This is for your kind information and Records.

Thanking you,

Yours faithfully,

For RAINBOW FOUNDATIONS LIMITED

GAJRAJ JAIN  
MANAGING DIRECTOR  
DIN : 01182117



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

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Rainbow Foundations Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
M/s. Rainbow Foundations Limited

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Statement of Standalone Financial Results of Rainbow Foundations Limited ("the Company") for the quarter and year ended March 31, 2026 ("Statement"), 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our Opinion.

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

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 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 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 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 Company's ability 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 financial results 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.



# GASM DANSR AND CO.,

Chartered Accountants

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

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 Matter

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Chennai

Date: 30/05/2026

For M/s. GASM DANSR AND CO.

**RANGA RAO**  
**VEMULAPALLI**

Digitally signed by RANGA  
RAO VEMULAPALLI  
Date: 2026.05.30 22:17:52  
+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: 26024963LTHFFD4549



**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**

**Standalone Statement of assets and liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:**

	Rs. In Lakhs	
	As At 31-Mar-2026	As At 31-Mar-2025
<b>ASSETS</b>	<b>Audited</b>	<b>Audited</b>
Non-Current Assets		
(a) Property, Plant and Equipment	157.12	174.70
(b) Other Non-Current Assets	674.70	604.61
Current Assets		
(a) Inventories	74,716.00	65,474.89
(b) Financial Assets		
(i) Investments	431.74	431.74
(ii) Trade Receivables	4,363.65	6,011.17
(iii) Cash and Cash Equivalents	281.38	165.30
(iv) Loans	2,749.02	390.51
(v) Others	10.25	2.25
(c) Other Current Assets	682.96	623.63
<b>TOTAL-ASSETS</b>	<b>84,066.82</b>	<b>73,878.80</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	4,961.79	4,961.79
(b) Other Equity	3,770.62	3,058.95
<b>LIABILITIES</b>		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,012.34	228.03
(b) Deferred Tax Liability (Net)	17.30	11.63
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	34,039.89	26,341.24
(ii) Trade Payables	1,100.19	310.62
– Dues to Micro and Small Enterprises (MSME)	<b>49.04</b>	<b>95.87</b>
– Dues to creditors other than MSMEs	<b>1,051.15</b>	<b>214.75</b>
(c) Other Financial Liabilities	<b>18,078.71</b>	<b>32,490.15</b>
(d) Contract Liabilities / Advances from Customers	<b>7,136.62</b>	<b>5,962.81</b>
(e) Provisions (Current)	<b>69.59</b>	-
(f) Current Tax Liabilities (Net)	<b>158.24</b>	<b>138.84</b>
(g) Other Current Liabilities	<b>721.53</b>	<b>374.75</b>
<i>Sub-total: Other Current Liabilities (c) to (g)</i>	<b>26,164.69</b>	<b>38,966.55</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>84,066.82</b>	<b>73,878.80</b>

Signature Not Verified  
Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:59

**Standalone Statement Of Audited Financial Results For The Quarter Ended 31st March 2026**

Rs. In Lakhs

Particulars	Quarter Ended			Year ended	Previous Year
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	4,325.92	3,836.58	3,293.91	16,675.19	15,612.51
II. Other Income	33.93	16.71	30.50	91.02	94.64
<b>III. Total Revenue (I +II)</b>	<b>4,359.85</b>	<b>3,853.29</b>	<b>3,324.41</b>	<b>16,766.21</b>	<b>15,707.14</b>
<b>IV. Expenses:</b>					
Cost of construction / development (materials and project costs)	2,332.59	2,640.28	2,387.39	10,965.91	9,977.86
Changes in inventories (under-construction and completed units)	31.42	31.58	(44.00)	251.38	1,302.49
Employee benefit expense	55.60	58.32	26.03	210.56	144.49
Financial costs	1,076.32	896.48	544.67	3,720.02	2,902.06
Depreciation and amortization expense	7.02	9.16	13.62	34.37	40.97
Other expenses	303.24	24.79	71.22	496.34	236.02
<b>Total Expenses</b>	<b>3,806.19</b>	<b>3,660.60</b>	<b>2,998.93</b>	<b>15,678.58</b>	<b>14,603.88</b>
V. Profit before exceptional items and tax (III - IV)	553.66	192.69	325.48	1,087.63	1,103.26
VI. Exceptional Items	0.24	69.35		69.59	
VII. Profit before tax (V - VI)	553.42	123.34	325.48	1,018.04	1,103.26
VIII. Tax expense:					
(1) Current tax	159.98	54.82	20.86	300.70	303.66
(2) Deferred tax	2.18	(4.37)	1.47	5.67	(1.55)
IX. Profit / (Loss) after tax (VII - VIII)	391.25	72.89	303.15	711.67	801.16
X. Other Comprehensive Income / (Loss) for the period		-			
XI. Total Comprehensive Income / (Loss) for the period (IX + X)	391.25	72.89	303.15	711.67	801.16
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
XV. Other equity (excluding revaluation reserve, as per audited Balance Sheet of previous year)	3,770.62	3,770.62	3,058.95	3,770.62	3,058.95
XVI. Earning per equity share:					
(1) Basic	0.79	0.15	0.61	1.43	1.61
(2) Diluted	0.79	0.15	0.61	1.43	1.61

Notes:

- The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/05/2026
- The financial result for the quarter ended 31st March 2026 are in compliance with the Indian Accounting Standard (INDAS) Rules, 2015 notified by the Ministry of Corporate Affairs.
- 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: (a) Revenue from external customers: Domestic (India) – Rs. 16,675.19 lakhs (FY25: Rs. 15,612.51 lakhs); Overseas – Nil; (b) Non-current assets by geography: India – Rs. 831.83 lakhs; Outside India – Nil; (c) No single external customer contributed 10% or more of the total revenue during the year ended 31st March 2026 (FY25: None).
- Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures for the financial year and the limited reviewed figures for the nine months period ended December 31, 2025 and December 31, 2024 respectively.
- 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 Stand alone Statement of Profit and Loss for the current period, amounting to Rs. 69.59 lakhs. The obligation has been measured on the basis of the statutory formula under the Payment of Gratuity Act, 1972 (15/26 × last drawn salary × completed years of service, subject to a maximum of Rs. 20 lakhs per employee) and is recognised as a provision in the Balance Sheet. 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.

For and on behalf of the Board

Signature Not Verified  
Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:59

Chennai  
Date: 30/05/2026

(Gajraj Jain)  
Joint Managing Director  
DIN : 01182117

RAINBOW FOUNDATIONS LIMITED  
REGD.OFF: 4, THANIKACHALAM ROAD, T.NAGAR, CHENNAI - 600 017.  
STANDALONE CASH FLOW STATEMENT

	2025-26	2024-25
	(Amount in Rs. Lakhs)	(Amount in Rs. Lakhs)
A. Cash Flow from Operating Activities		
Net Profit before taxation and extraordinary items	1,018.04	1,103.20
b. Adjustments for:		
Depreciation	34.37	40.97
(Profit) / Loss on sale of Assets	(3.47)	(0.09)
Interest income	(74.82)	(79.01)
Interest expense(net)	3,720.02	2,902.06
	3,676.09	2,863.94
c. Operating Profit before working capital changes	4,694.13	3,967.14
Trade and Other Receivables	(127.00)	(347.21)
Inventories	(9,241.11)	(11,591.90)
Trade and Other Payables	2,560.64	111.50
Total	(6,807.47)	(11,827.61)
d. Cash generated from operations	(2,113.34)	(7,860.47)
e. Income Taxes paid net of refund	(281.29)	(191.38)
f. Net Cash from operating activities	(2,394.62)	(8,051.84)
B. Cash Flow from Investing Activities		
a. Purchase of Property, Plant and Equipment	(21.55)	(2.56)
b. Proceeds from disposal of Property, Plant and Equipment	8.22	0.10
c. Loans & Deposits Given	(1,225.00)	(1,563.04)
d. Repayment of Loans & Deposits	530.00	1,533.04
e. Purchase of Mutual Funds	-	(252.49)
f. Redemption of Mutual Funds	-	-
g. Advances to subsidiaries/ firms		
h. Sale/Write off of Investment		
i. Interest Income	56.42	66.24
Net Cash Flow from Investing Activities	(651.92)	(218.72)
C. Cash Flow from Financing Activities		
a. Issue of shares/Capital introduced	-	-
b. Preference Dividend Paid		
c. Proceeds from long term borrowings	14,550.35	23,610.20
d. Repayment of long term borrowings	(15,358.36)	(9,697.74)
e. Borrowings - Current (Net)	7,698.64	(2,672.42)
f. Refundable Security Deposit	(8.00)	
g. Net increase/(decrease) in other borrowings	-	-
h. Interest paid	(3,720.02)	(2,902.06)
i. Preference Shares Redeemed	-	-
Net Cash from financing activities	3,162.62	8,337.97
Net increase in cash and cash equivalents (A+B+C)	116.08	67.41
Cash and cash equivalents at the beginning of the period	165.30	97.83
Cash and cash equivalents at the end of the period	281.38	165.30

The above Cash Flow Statement has been prepared under the indirect method set out in (Ind AS)7.

Place: Chennai

Date: 30/05/2026

For and on behalf of the Board

(Gajraj Jain)  
Joint Managing Director  
DIN : 01182117

Signature Not Verified

Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:59

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

This is forming Part of Quarterly Result of Rainbow Foundations Limited as on 31ST MARCH 2026 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt.05/07/2016.

Reconciliation on Standalone Audited Financial Result to those reported under previous Generally Accepted Accounting Principles (GAAP) is summarised as follows:-

Rs. In Lakhs

	<b>Particulars</b>	<b>31-Mar-2026</b>
	Profit after Tax as reported under Indian GAAP	391.25
	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>391.25</b>

Notes:

The above Reconciliation on Standalone Audited Financial Result have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/05/2026

For and on behalf of the Board

Place: Chennai  
Date: 30/05/2026(Gajraj Jain)  
Joint Managing Director  
DIN : 01182117Signature Not Verified  
Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:59

**Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of Rainbow Foundations Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
M/s. Rainbow Foundations Limited

**Report on the audit of the consolidated financial results**

We have audited the accompanying Statement of quarterly and year to date consolidated financial results of Rainbow Foundations Limited ("the Holding Company") and its subsidiary, Rainbow Foundations and Real Estates Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on separate audited financial statements/financial results of the subsidiary referred to in the "Other Matter" paragraph below, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its subsidiary in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us and the other auditor in terms of their report referred to in the "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



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

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (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. The Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors/those charged with governance of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 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 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 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 Group 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements and other results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

### Other Matter

The consolidated financial results include the financial results of Rainbow Foundations and Real Estates Private Limited (the subsidiary), which has not commenced operations for the year ended March 31, 2026. The financial statements of the subsidiary were audited by M/s. Jain Bafna & Associates, Chartered Accountants, whose reports have been furnished to us by the Management. As reported to us by the other auditor and based on their audit, the subsidiary accounts for nil total assets, nil total liabilities, nil total revenue, nil total expenses and nil profit / (loss) for the year ended March 31, 2026. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor.



# GASM DANSR AND CO.,

Chartered Accountants

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the Statement is not modified in respect of this matter.

Place: Chennai  
Date: 30/05/2026

For M/s. GASM DANSR AND CO.

**RANGA RAO**  
**VEMULAPALLI**

Digitally signed by RANGA  
RAO VEMULAPALLI  
Date: 2026.05.30 22:19:32  
+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: 26024963PZEMMO7722



**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**

**Consolidated Statement of assets and liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:**

	Rs. In Lakhs	
	As At 31-Mar-2026 Audited	As At 31-Mar-2025 Audited
<b>ASSETS</b>		
Non-Current Assets		
(a) Property, Plant and Equipment	157.12	174.70
(b) Other Non-Current Assets	674.70	604.61
Current Assets		
(a) Inventories	74,716.00	65,474.89
(b) Financial Assets		
(i) Investments	431.74	431.74
(ii) Trade Receivables	4,363.65	6,011.17
(iii) Cash and Cash Equivalents	281.38	165.30
(iv) Loans	2,749.02	390.51
(v) Others	10.25	2.25
(c) Other Current Assets	682.96	623.63
<b>TOTAL-ASSETS</b>	<b>84,066.82</b>	<b>73,878.80</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	4,961.79	4,961.79
(b) Other Equity	3,770.62	3,058.95
<b>LIABILITIES</b>		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,012.34	228.03
(b) Deferred Tax Liability (Net)	17.30	11.63
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	34,039.89	26,341.24
(ii) Trade Payables	1,100.19	310.62
– Dues to Micro and Small Enterprises (MSME)	<b>49.04</b>	<b>95.87</b>
– Dues to creditors other than MSMEs	<b>1,051.15</b>	<b>214.75</b>
(c) Other Financial Liabilities	<b>18,078.71</b>	<b>32,490.15</b>
(d) Contract Liabilities / Advances from Customers	<b>7,136.62</b>	<b>5,962.81</b>
(e) Provisions (Current)	<b>69.59</b>	-
(f) Current Tax Liabilities (Net)	<b>158.24</b>	<b>138.84</b>
(g) Other Current Liabilities	<b>721.53</b>	<b>374.75</b>
<i>Sub-total: Other Current Liabilities (c) to (g)</i>	<b>26,164.69</b>	<b>38,966.55</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>84,066.82</b>	<b>73,878.80</b>

Signature Not Verified  
SIGNED BY: GAJRA JAIN  
LOCATION: CHENNAI  
SIGNING DATE: 30.05.2026  
21:58

**Consolidated Statement Of Audited Financial Results For The Quarter Ended 31st March 2026**

Rs. In Lakhs

Particulars	Quarter Ended			Year ended	Previous Year
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	4,325.92	3,836.58	3,293.91	16,675.19	15,612.51
II. Other Income	33.93	16.71	30.50	91.02	94.64
<b>III. Total Revenue (I +II)</b>	<b>4,359.85</b>	<b>3,853.29</b>	<b>3,324.41</b>	<b>16,766.21</b>	<b>15,707.14</b>
<u>IV. Expenses:</u>					
Cost of construction / development (materials and project costs)	2,332.59	2,640.28	2,387.39	10,965.91	9,977.86
Changes in inventories (under-construction and completed units)	31.42	31.58	(44.00)	251.38	1,302.49
Employee benefit expense	55.60	58.32	26.03	210.56	144.49
Financial costs	1,076.32	896.48	544.67	3,720.02	2,902.06
Depreciation and amortization expense	7.02	9.16	13.62	34.37	40.97
Other expenses	303.24	24.79	71.22	496.34	236.02
<b>Total Expenses</b>	<b>3,806.19</b>	<b>3,660.60</b>	<b>2,998.93</b>	<b>15,678.58</b>	<b>14,603.88</b>
V. Profit before exceptional items and tax (III - IV)	553.66	192.69	325.48	1,087.63	1,103.26
VI. Exceptional Items	0.24	69.35		69.59	
VII. Profit before tax (V - VI)	553.42	123.34	325.48	1,018.04	1,103.26
VIII. Tax expense:					
(1) Current tax	159.98	54.82	20.86	300.70	303.66
(2) Deferred tax	2.18	(4.37)	1.47	5.67	(1.55)
IX. Profit / (Loss) after tax (VII - VIII)	391.25	72.89	303.15	711.67	801.16
X. Other Comprehensive Income / (Loss) for the period		-			
XI. Total Comprehensive Income / (Loss) for the period (IX + X)	391.25	72.89	303.15	711.67	801.16
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
XV. Other equity (excluding revaluation reserve, as per audited Balance Sheet of previous year)	3,770.62	3,770.62	3,058.95	3,770.62	3,058.95
XVI. Earning per equity share:					
(1) Basic	0.79	0.15	0.61	1.43	1.61
(2) Diluted	0.79	0.15	0.61	1.43	1.61

Notes:

1. The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/05/2026

2. The financial result for the quarter ended 31st March 2026 are in compliance with the Indian Accounting Standard (INDAS) Rules, 2015 notified by the Ministry of Corporate Affairs.

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: (a) Revenue from external customers: Domestic (India) – Rs. 16,675.19 lakhs (FY25: Rs. 15,612.51 lakhs); Overseas – Nil; (b) Non-current assets by geography: India – Rs. 831.83 lakhs; Outside India – Nil; (c) No single external customer contributed 10% or more of the total revenue during the year ended 31st March 2026 (FY25: None).

5. Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures for the financial year and the limited reviewed figures for the nine months period ended December 31, 2025 and December 31, 2024 respectively.

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 Consolidated Statement of Profit and Loss for the current period, amounting to Rs. 69.59 lakhs. The obligation has been measured on the basis of the statutory formula under the Payment of Gratuity Act, 1972 (15/26 × last drawn salary × completed years of service, subject to a maximum of Rs. 20 lakhs per employee) and is recognised as a provision in the Balance Sheet. 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.

For and on behalf of the Board

Signature Not Verified

Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:58

Chennai  
Date: 30/05/2026

(Gajraj Jain)  
Joint Managing Director  
DIN : 01182117

RAINBOW FOUNDATIONS LIMITED  
REGD.OFF: 4, THANIKACHALAM ROAD, T.NAGAR, CHENNAI - 600 017.  
CONSOLIDATED CASH FLOW STATEMENT

	2025-26	2024-25
	(Amount in Rs. Lakhs)	(Amount in Rs. Lakhs)
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before taxation and extraordinary items	1,018.04	1,103.20
<b>b. Adjustments for:</b>		
Depreciation	34.37	40.97
(Profit) / Loss on sale of Assets	(3.47)	(0.09)
Interest income	(74.82)	(79.01)
Interest expense(net)	3,720.02	2,902.06
	3,676.09	2,863.94
<b>c. Operating Profit before working capital changes</b>	4,694.13	3,967.14
Trade and Other Receivables	(127.00)	(347.21)
Inventories	(9,241.11)	(11,591.90)
Trade and Other Payables	2,560.64	111.50
<b>Total</b>	(6,807.47)	(11,827.61)
<b>d. Cash generated from operations</b>	(2,113.34)	(7,860.47)
<b>e. Income Taxes paid net of refund</b>	(281.29)	(191.38)
<b>f. Net Cash from operating activities</b>	(2,394.62)	(8,051.84)
<b>B. Cash Flow from Investing Activities</b>		
<b>a. Purchase of Property, Plant and Equipment</b>	(21.55)	(2.56)
<b>b. Proceeds from disposal of Property, Plant and Equipment</b>	8.22	0.10
<b>c. Loans &amp; Deposits Given</b>	(1,225.00)	(1,563.04)
<b>d. Repayment of Loans &amp; Deposits</b>	530.00	1,533.04
<b>e. Purchase of Mutual Funds</b>	-	(252.49)
<b>f. Redemption of Mutual Funds</b>	-	-
<b>g. Advances to subsidiaries/ firms</b>		
<b>h. Sale/Write off of Investment</b>		
<b>i. Interest Income</b>	56.42	66.24
<b>Net Cash Flow from Investing Activities</b>	(651.92)	(218.72)
<b>C. Cash Flow from Financing Activities</b>		
<b>a. Issue of shares/Capital introduced</b>	-	-
<b>b. Preference Dividend Paid</b>		
<b>c. Proceeds from long term borrowings</b>	14,550.35	23,610.20
<b>d. Repayment of long term borrowings</b>	(15,358.36)	(9,697.74)
<b>e. Borrowings – Current (Net)</b>	7,698.64	(2,672.42)
<b>f. Refundable Security Deposit</b>	(8.00)	
<b>g. Net increase/(decrease) in other borrowings</b>	-	-
<b>h. Interest paid</b>	(3,720.02)	(2,902.06)
<b>i. Preference Shares Redeemed</b>	-	-
<b>Net Cash from financing activities</b>	3,162.62	8,337.97
<b>Net increase in cash and cash equivalents (A+B+C)</b>	116.08	67.41
<b>Cash and cash equivalents at the beginning of the period</b>	165.30	97.83
<b>Cash and cash equivalents at the end of the period</b>	281.38	165.30
<p>The above Cash Flow Statement has been prepared under the indirect method set out in (Ind AS)7. Place: Chennai Date: 30/05/2026 For and on behalf of the Board</p> <p>(Gajraj Jain) Joint Managing Director DIN : 01182117</p> <p style="text-align: right;">Signature Not Verified Signed By: Gajraj Jain Location: Chennai Signing Date: 30.05.2026 21:58</p>		

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

This is forming Part of Quarterly Result of Rainbow Foundations Limited as on 31ST MARCH 2026 as required by SEBI Circular CIR/CFD/FAC/62/2016 dt.05/07/2016.

Reconciliation on Consolidated Audited Financial Result to those reported under previous Generally Accepted Accounting Principles (GAAP) is summarised as follows:-

		Rs. In Lakhs
<b>Particulars</b>		<b>31-Mar-2026</b>
	Profit after Tax as reported under Indian GAAP	391.25
	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>391.25</b>

Notes:

The above Reconciliation on Standalone Audited Financial Result have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/05/2026

For and on behalf of the Board

Place: Chennai  
Date: 30/05/2026

(Gajraj Jain)  
Joint Managing Director  
DIN : 01182117

Signature Not Verified  
Signed By: Gajraj Jain  
Location: Chennai  
Signing Date: 30.05.2026  
21:58