

RSC INTERNATIONAL LTD.

CIN: L17124RJ1993PLC007136

Date: November 14, 2024

To,
BSE Limited,
Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Company Scrip Code: 530179

Dear Sir,

Sub: Outcome of the Board of Directors Meeting

This is to inform that with reference to the captioned subject, the Board of Directors of the company at their meeting held today i.e. Thursday November 14, 2024 at the Registered Office of the Company at Plot No. 30, Sangam Colony, Opposite VKI Road No. 14, Sikar Road, Jaipur – 302013, *inter-alia*, has considered and approved the Unaudited Standalone Financial Results for the quarter ended on September 30, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations 2015, we are enclosing herewith the Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended on September 30, 2024.

The Board meeting commenced at 5:00 PM and concluded at 5:30 PM.

We request you to kindly take the above on your records.

Thanking You.

For, RSC International Limited



Gyan Chand Jain
Whole Time Director
DIN: 00498094



Encl: as above

**Reg. Office: Plot No. 30, Sangam Colony, Opposite VKI Road No. 14, Sikar Road, Jaipur,
Rajasthan -302013**
Email: gyanrl@hotmail.com Phone No.: +91 93245 41587 Website: www.rscltd.in

**Hiren J. Maru**

B.Com., F.C.A., DISA, DIRM


Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024 of the Company pursuant to Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

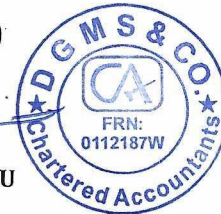
To
The Board of Directors
RSC International Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of RSC International Limited ("the Company") for the quarter and half year ended September 30, 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. 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 Engagement (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 require 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 it provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Emphasis of Matter**
We hereby draw attention to accompanying financial results, which describe that Statutory Compliance with respect to GST and TDS is subject to reconciliation and subsequent adjustment.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14th November 2024
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :112187W


HIREN JAYANTILAL MARU
Partner
M. No. : 115279
UDIN: 24115279BKBWT07718



RSC INTERNATIONAL LIMITED

Reg.Office: Plot No. 30, Sangam Colony, Opposite VKI Road No. 14, Sikar Road Jaipur, Rajasthan -302013

CIN: L17124RJ1993PLC007136; Email Id: gyanrnt@hotmail.com

Statement of Audited Financial Results for the Quarter and Half Year Ended 30 Sep 2024

(Rs. In Thousands)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---------|---|----------------------|-----------------|----------------------|----------------------|----------------------|-----------------|
| | | 30th Sepetember 2024 | 30th June 2024 | 30th Sepetember 2023 | 30th Sepetember 2024 | 30th Sepetember 2023 | 31 March 2024 |
| | | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | a) Income from operations | 1,085.50 | 5,679.94 | - | 6,765.44 | 995.33 | 4,306.47 |
| | b) Other Income | - | - | - | - | - | 1.47 |
| | Total Income | 1,085.50 | 5,679.94 | - | 6,765.44 | 995.33 | 4,307.94 |
| 2 | Expenses | | | | | | |
| | a) Cost of materials Purchased/Consumed | - | - | - | - | - | - |
| | b) Purchases of stock in trade | 929.50 | 4,476.35 | - | 5,405.85 | 866.49 | 3,503.90 |
| | c) Changes in inventories of finished goods, work-in-progress and stock in trade | - | - | - | 0.31 | - | -0.31 |
| | d) Employee benefit expenses | 60.00 | 57.50 | 118.56 | 117.50 | 243.55 | 412.36 |
| | e) Depreciation and amortisation expenses | - | - | - | - | - | - |
| | f) Finance costs | - | - | - | - | - | - |
| | g) Other expenses | 101.83 | 197.61 | 252.85 | 299.44 | 346.35 | 762.77 |
| | Total Expenses | 1,091.33 | 4,731.46 | 371.41 | 5,823.10 | 1,456.40 | 4,678.72 |
| 3 | Profit / (Loss) before exceptional items (1-2) | -6.14 | 948.48 | -371.41 | 942.34 | -461.06 | -370.77 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before tax (3-4) | -6.14 | 948.48 | -371.41 | 942.34 | -461.06 | -370.77 |
| 6 | Tax expense | - | - | - | - | - | - |
| | Current tax | 147.01 | - | - | 147.01 | - | 147.01 |
| | Less provision for earlier year | - | - | - | - | - | -104.00 |
| 7 | Defered Tax | - | - | - | - | - | - |
| 8 | Net Profit / (Loss) for the period (5-6) | -153.15 | 948.48 | -371.41 | 795.33 | -461.06 | -413.78 |
| 9 | Other comprehensive income (OCI) (Net of tax) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Re-measurement gain/ (losses) on defined | - | - | - | - | - | - |
| 10 | Total comprehensive income (net of tax) (7+8) | -153.15 | 948.48 | -371.41 | 795.33 | -461.06 | -413.78 |
| 11 | Paid-up Equity Share Capital (Face value Rs.10/- per share) | 52,88,600 | 52,88,600 | 52,88,600 | 52,88,600 | 52,88,600 | 52,88,600 |
| 12 | Other Equity | - | - | - | - | - | - |
| 13 | Earning per share (EPS) (in r) (not annualised) | | | | | | |
| | i). Basic EPS | -0.03 | 0.18 | -0.07 | 0.15 | -0.09 | -0.08 |
| | ii). Diluted EPS | -0.03 | 0.18 | -0.07 | 0.15 | -0.09 | -0.08 |

Notes:

- As per Indian Accounting Standard (ind AS) 108 "Operating Segment". the Company's business falls within a single business segment viz. "Finance & investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on 14th Nov 2024
- The Statutory Auditors have carried Audit for above Financial Results.
- The company has adopted IND AS 116 "Leases" as notified by Ministry of Corporate Affairs effective from 1st April 2019 and its application did not have any material impact on the financial results including the retained earnings as at 1st April,2019
- This Statement had been prepared in accordance with the companies (Indian Accounting Standard) Rules 2015 (ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the companies (Indian Accounting Slandered) Rules, 2015 and Companies (Indian Accounting standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures. Figures of Q2 are balancing figures of Year to date and figures reported in Q1.
- As per The Taxation Law (amendment) ordinance, 2019, published on September 20, 2019, the company has not opted for the reduced Corporate Tax rate for the current Financial year and accordingly the tax expenses for the quarter ended September 30,2024 is as per normal provisions & normal rate of Tax as prescribed under Tax Law.

Place : Jaipur
Date : 14-11-2024

For RSC INTERNATIONAL LIMITED

[Signature]

Whole-Time Director



RSC INTERNATIONAL LIMITED

Reg.Office: Plot No. 30, Sangam Colony, Opposite VKI Road No. 14, Sikar Road Jaipur
,Rajasthan -302013

CIN: L17124RJ1993PLC007136; Email Id: gyanrtl@hotmail.com

Statement of Assets and Liabilities

(Amount In Thousands)

| Particulars | As at | As at |
|---|-----------------|-----------------|
| | 30th Sep 2024 | 31 March 24 |
| | UnAudited | Audited |
| Assets | | |
| Non - Current Assets | | |
| Property, Plant and Equipment | - | - |
| Financial Assets | | |
| (a) Investments | - | - |
| (b) Loan | - | - |
| © Other Financial Assets | - | - |
| Deffered Tax | - | - |
| Sub Total - Non - Current Assets | - | - |
| Current Assets | | |
| Inventories | - | 0.31 |
| Financial Assets | | |
| Investments | - | - |
| Trade Receivables | 2,006.66 | 1,644.62 |
| Cash and Cash Equivalents | 54.50 | 97.77 |
| Bank Balance and Cash Equivalents | - | - |
| Loans | - | - |
| Other Current Assets | 1,672.57 | 1,524.93 |
| Income Tax | - | - |
| Sub Total - Current Assets | 3,733.73 | 3,267.63 |
| Total Assets | 3,733.73 | 3,267.63 |
| Equity and Liabilities | | |
| Equity | | |
| Equity Share Capital (net of arrear) | 57,497.00 | 52,886.00 |
| Other Equity | -57,025.19 | -53,052.53 |
| Sub Total - Equity | 471.81 | -166.53 |
| Defered Tax Liablility | - | - |
| Non - Current Liability | | |
| Loans | - | - |
| Sub Total - Current Assets | - | - |
| Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | 934.53 | 720.28 |
| Trade Payble | 2,107.00 | 2,637.13 |
| Other Financial Liabilities | - | - |
| Other Current Liabilities | 73.39 | 76.75 |
| Provision | 147.00 | - |
| Sub Total - Current Liabilities | 3,261.92 | 3,434.16 |
| Total Equity and Liabilities | 3,733.73 | 3,267.63 |

Place : Jaipur
Date : 14-11-2024

For RSC INTERNATIONAL LIMITED

[Signature]

Whole-Time Director



RSC INTERNATIONAL LIMITED

Reg.Office: Plot No. 30, Sangam Colony, Opposite VKI Road No. 14, Sikar Road Jaipur ,Rajasthan -302013

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Cash Flow Statement for the Half Year ended 30th September 2024

(Amount In Thousands)

| Particulars | | As At 30.09.2024 (Rs.) | As At 31.03.2024 (Rs.) |
|--|---------|------------------------------|------------------------------|
| Cash flow from/(used in) operating activities | | | |
| Profit before tax | | 942.34 | -7,77,827 |
| Adjustment for: | | | |
| Excess income tax provision w/off | | - | - |
| Depreciation and amortization | | - | - |
| Operating profit before working capital changes | | 942.34 | -7,77,827 |
| Movement in working capital: | | | |
| Increase/(decrease) in trade payable and other financial liabilities | | - | - |
| Increase / (Decrease) in Other Current Liabilities | | -386.49 | -4,197 |
| (Increase)/decrease in trade and other receivables | | -362.04 | - |
| (Increase)/decrease in inventories | | 0.31 | - |
| (Increase)/decrease in Other Current Assets | | -147.64 | -1,00,245 |
| Cash generated/(used) in operations | | 46.48 | -8,82,269 |
| Income tax paid | | -147.01 | 1,04,000 |
| Cash generated/(used) in operations | (A) | -100.52 | -7,78,269 |
| Cash flow from/(used) investing activities | | | |
| Dividend Income | | - | - |
| Interest income on deposits | | - | - |
| Profit on sale of investement | | - | - |
| Increased decreased in Loan | | - | - |
| increase and decrease in property | | - | - |
| (Increase)/decrease in Investment | | - | - |
| Cash generated/(used) in investing activities | (B) | - | - |
| Cash flow from/(used) Financing activities | | | |
| Long term Borrowings paid | | 57.25 | -7,13,738 |
| Cash generated/(used) in financing activities | (C) | 57.25 | -7,13,738 |
| Net increase/(decrease) in cash and cash equivalents | (A+B+C) | -43.27 | 7,993 |
| Total Cash and cash equivalent at beginning of year | | 97.77 | 1,17,283 |
| Total Cash and cash equivalent at end of year | | 54.50 | 98 |
| Net increase/(decrease) as disclosed above | | -43.28 | 7,993 |

Place : Jaipur

Date : 14-11-2024

For RSC INTERNATIONAL LIMITED

[Signature]

Whole-Time Director

