

To, The Manager (Listing) Bombay Stock Exchange Limited, P.J Towers, Dalal Street, Fort, Mumbai - 400001

Date: 08.11.2024

Scrip Code: 530251

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 08th November, 2024

This is to inform that the Board of Directors ("Board") at their meeting held today, i.e., Friday, November 08, 2024, inter-alia, considered and approved the following:

Unaudited Financial Results of the Company for the second quarter and half year ended September 30, 2024. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing herewith the Unaudited Financial Results along with Limited Review Report issued by the Statutory Auditors of the Company for the second quarter and half year ended September 30, 2023.

This disclosure will be made available on the Company's official website at: www.risainternational.in

Further the board meeting commenced at 02.10 p.m and concluded at 02.55 p.m.

Kindly take the same on your record.

Thanking You, For, RISA INTERNATIONAL LTD

Kumar Mishra Date: 2024.11.08

Sarita Mukesh Mukesh Kumar Mishra 14:57:46 +05'30'

Sarita Mishra Company Secretary and Compliance Officer

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400001 CIN NO. L99999MH1993PLC071062 Email ID: risainternationalltd@gmail.com

Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2024

(Rs. In Lakhs)

Particulars		Quarter Ended		Half Yea	Year Ended	
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Income						
a. Revenue from operations	-	-	-	-	-	-
b. Other Income	-	-	-	-	-	-
Total Income	-	-		-	-	-
2. Expenses						
a. Cost of Materials consumed	-	-	-	_	-	-
b. Purchase of stock-in-trade	-	-	-	-	-	-
c. Change in Inventories of finished goods, work-in-progress and stock in trade	-		-		-	
d. Employee benefit expense	2.70	3.06	3.96	5.76	7.92	14.64
e. Finance Cost	3.93	3.67	1.06	7.60	1.09	7.40
f. Depreciation & amortisation expense	0.002	0.003	0.005	0.01	0.01	0.02
g. Bad Debts	-	-	1,441.26	-	1,441.26	1,441.26
h. Other Expenses	3.56	5.19	4.63	8.75	7.91	13.92
Total Expenses (a to h)	10.19	11.92	1,450.92	22.12	1,458.19	1,477.24
3. Profit / (Loss) before exceptional items and tax (1-2)	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
Exceptional Items		-				-
5. Profit / (Loss) before tax (3-4)	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
6. Tax expense (including Deferred Tax)	-	-		-		-
7. Net Profit / (Loss) after tax (5-6)	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
8. Extra ordinary items (net of tax expense)	-	-	-	-	-	-
9. Net Profit / (Loss) for the period / year after tax (7-8)	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
10. Other Comprehensive Income						
Items that will not be reclassified into Profit or Loss						
Other Comprehensive Income (Net of tax)	-	-	-	-	-	-
11. Total Comprehensive Income for the period (after	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
tax) (9+10)						
12. Paid-up Equity Share Capital (Face Value of Rs. 2/-	3,190.01	3,190.01	3,190.01	3,190.01	3,190.01	3,190.01
13. Other Equity excluding Revaluation Reserve		-				(2,654.46)
14. Earnings per share of Rs. 2/- each *						
(a) Basic	(0.01)	(0.01)	(0.91)	(0.01)	(0.91)	(0.93)
(b) Diluted	(0.01)	(0.01)	(0.91)	(0.01)	(0.91)	(0.93)
* EPS for interim period is not annualised						
See accompanying note to the Financial Results						

Date: - 08th November, 2024

Place :- Mumbai

For Risa International Limited

Mr. Abhinandan Jain Whole-time Director & CFO

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400001

CIN NO. L99999MH1993PLC071062 Email ID: risainternationalltd@gmail.com

Notes to the Financials Results:

- This Statement has been prepared in accordance with The Companies (Indian Accounting Standards)
 Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with Companies
 (Indian Accounting Standards)(Amendment) Rules, 2018 as amended.
- The Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 8th November, 2024.
- 3. Based on the guiding principles given in Ind AS-108 Operating Segment prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles accepted in India, the Company has disclosed segment results in the Financial Results.
- 4. Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond to figure of the current quarter and half year ended.

Dated:- 08th November, 2024

Place:- Mumbai

For RISA INTERNATIONAL LIMITED

Mr. Abhinandan Jain Whole Time Director & CFO

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400001
CIN NO. L99999MH1993PLC071062 Email ID: risainternationalItd@gmail.com
Statement of Assets & Liabilities

Particulars	As at 30.09.2024	As at 31.03.2024 (Audited)	
	(Unaudited)		
ASSETS			
Non-current assets			
Property, Plant and Equipment	0.05	0.06	
Financial Assets			
Investments	0.0001	0.0001	
Others Non-Current Assets	712.25	712.25	
Total Non - Current Assets	712.30	712.31	
Current assets			
Financial Assets			
(i) Trade Receivables	857.93	857.93	
(ii) Cash and Cash Equivalents	0.40	0.29	
(iii) Loans	0.89	0.89	
Other Current Assets	8.35	7.55	
Total Current Assets	867.57	866.65	
TOTAL ASSETS	1,579.87	1,578.97	
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	3,190.01	3,190.01	
Other Equity	(2,676.57)	(2,654.46)	
Total Equity	513.43	535.55	
Liabilities			
Non-current liabilities			
Other Non Current Liabilities	228.26	228.26	
Total Non - Current Liabilities	228.26	228.26	
Current liabilities			
Financial Liabilities			
(i) Borrowings	179.13	154.93	
(ii) Trade Payables	646.95	646.95	
(iii) Other Financial Liabilities		-	
Other Current Liabilities	12.11	13.29	
Total Current Liabilities	838.18	815.16	
TOTAL EQUITY AND LIABILITIES	1,579.87	1,578.97	

By Order of Board

Mr. Abhinandan Jain

Whole-time Director & CFO

DIN: - 03199953

Date: - 08th November, 2024

Place :- Mumbai



Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI CIN NO. L99999MH1993PLC071062 Email ID: risainternationalltd@gmail.com

Cash Flow Statement for the period ended 30th Sept 2024

(Rs. In Lakhs)

		(KS. In Lakns)			
	Period Ended Sept 30, 2024	Period Ended Sept 30, 2023			
FROM OPERATING ACTIVITIES:					
oss) Before Tax	(22.12)	(1,458.19)			
Adjustments for		()			
and Amortisation	0.01	0.01			
ces Written Off (net)	_	1,441.26			
	7.60	1.09			
ofit Before Working Capital changes	(14.51)	(15.82)			
Adjustments for change in working capital					
ecrease in Other Non-Current Assets	_				
ecrease in Other Current Assets	(0.80)	(1.24)			
crease) in Borrowings	24.20	16.53			
crease) in Other Financial Liabilities	_	-			
crease) in Other Current Liabilities	(1.18)	3.69			
ted from Operations	7.71	3.16			
		_			
w / (Outflow) from Operating activities	7.71	3.16			
ROM INVESTING ACTIVITIES:					
Fixed Deposits	_	_			
w / (Outflow) from Investing activities	-	-			
ROM FINANCING ACTIVITIES :					
	(7.60)	(1.09)			
w / (Outflow) from Financing activities		(1.09)			
(Decrease) in Cash and Cash Equivalents		2.07			
		(15.06)			
		(12.99)			
	Direct taxes paid ow / (Outflow) from Operating activities ROM INVESTING ACTIVITIES: Fixed Deposits ov / (Outflow) from Investing activities ROM FINANCING ACTIVITIES:	Direct taxes paid ow / (Outflow) from Operating activities 7.71 ROM INVESTING ACTIVITIES: Fixed Deposits ov / (Outflow) from Investing activities ROM FINANCING ACTIVITIES: (7.60) w / (Outflow) from Financing activities (7.60) (Decrease) in Cash and Cash Equivalents Cash Equivalents at the beginning of period 0.29			

Date:- 08th November, 2024

Place :- Mumbai

For Risa International Limited

Mr. Abhinandan Jain

Whole-time Director & CFO

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400001 CIN NO. L99999MH1993PLC071062 Email ID: risainternationalItd@gmail.com

Segment-wise Revenue Results and Capital Employed

(Rs. In Lakhs)

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Segment Revenue						
a. Trading	-	-	-	-	-	-
b. Real Estate	-	-	-	-	-	-
Net Sales / Income from Operations	-	•	•	-	-	
Segment Expenses						
a. Trading	6.26	8.26	1,449.86	14.52	1,457.09	1,469.84
b. Real Estate	-	-	-	_	-	_
Total Segment Expenses	(6.26)	(8.26)	(1,449.86)	(14.52)	(1,457.09)	(1,469.84)
Total Segment Result before Tax						
a. Trading	(6.26)	(8.26)	(1,449.86)	(14.52)	(1,457.09)	(1,469.84)
b. Real Estate	-	-	- 1		_	-
Total Segment Result before Tax and Unallocable Expenses	(6.26)	(8.26)	(1,449.86)	(14.52)	(1,457.09)	(1,469.84)
Unallocable Expenditure (net)						
a. Interest and Finance Charges	3.93	3.67	1.06	7.60	1.09	7.40
Total Profit before Tax	(10.19)	(11.92)	(1,450.92)	(22.12)	(1,458.19)	(1,477.24)
Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Trading	(198.82)	(188.63)	(157.65)	(198.82)	(157.65)	(176.70)
b. Real Estate	712.25	712.25	712.25	712.25	712.25	712.25
c. Unallocable		-	-	-	-	- 12.20
Total Capital Employed	513.43	523.62	554.60	513.43	554.60	535.55

Date: - 08th November, 2024

Place :- Mumbai

For Risa International Limited

Mr. Abhinandan Jain

Whole-time Director & CFO



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Risa International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,

The Board of Directors of Risa International Limited

- We have reviewed the accompanying Statement of the Unaudited Financial Results of Risa International Limited ('the Company') for the quarter and half year ended 30th September, 2024 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations'').
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedure performed as stated in paragraph 3 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 accounting standard specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AMS & COLLP

(Formerly known as A M S & CO.)

Chartered Accountants

Firm's Registration No.: 130878W/W101034

Ashok Kumar Puri

Partner

Membership No.: 128996

UDIN: 24128996BKDVHB5974

Place: Mumbai

Date: 8th November, 2024



Date: 08.11.2024

To,
The Manager (Listing)
Bombay Stock Exchange Limited,
P.J Towers, Dalal Street,
Fort, Mumbai - 400001

Scrip Code: 530251

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(c) of the SEBI (Listing Obligation and Disclosure Requirements), 2015.

With reference to the above, we hereby state that the Statutory Auditor of the Company M/s. AMS & CO., Chartered Accountants, have issued an Limited Review Report for the quarter and half year ended 30th September, 2024 in Compliance with the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015.

Please take the same on your record.

Thanking you

Yours faithfully

Thanking You,
For, RISA INTERNATIONAL LTD

Sarita Mukesh Mukesh Kumar Mishra

Kumar Mishra

Digitally signed by Sarita

Mukesh Kumar Mishra

Date: 2024.11.08

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MUMBAI

Sarita Mishra Company Secretary and Compliance Officer