



Date: 16<sup>th</sup> November, 2024

To,  
The Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> Floor, PJ Towers  
Dalal Street, Mumbai-400001

**SCRIP CODE: 544236**  
**BSE SYMBOL: RAL**

**Subject: Revised outcome of the Board meeting held on Thursday i.e., 14th November, 2024 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company had considered and approved inter-alia the following matters in their meeting held today i.e. 14th November, 2024 commenced at 5:30 P.M. and concluded at 10:40 P.M.

This is in continuation to our letter dated November 14th, 2024, wherein we submitted the Standalone Unaudited Financial Results of the Company for the half year ended September 30, 2024 ("Financial Results"), which were considered and approved by the Board of Directors in their meeting held on November 14th, 2024.

However, due to an inadvertent clerical error in attaching the Cash Flow statement for the Financial Results, we are submitting the revised Standalone Unaudited Financial Results for the half year ended September 30th, 2024. Please note that there are no changes to the financial figures as originally presented.

This is for your information and record please.

Thanking you,

**Yours Faithfully,**  
**For Resourceful Automobile Limited**

**Rahul Sawhney**  
**Managing Director**  
**DIN: 07635427**

**RESOURCEFUL AUTOMOBILE LIMITED**

(Formerly known as Resourceful Automobile Private Limited)  
 Regd. Office : K-24, Upper Ground, KH No. 107/10, Main Road, Raja Puri, West Delhi, New Delhi, Delhi, India, 110059  
 CIN: U50401DL2018PLC329756, rahulsays\_143@yahoo.com

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
 FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2024**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Six months ended			Previous year ended
		30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	<b>Income</b>				
	a) Revenue from operations	812.20	1,269.78	662.41	1,932.19
	b) Other income	2.55	3.19	0.59	3.78
	<b>Total income</b>	<b>814.75</b>	<b>1,272.97</b>	<b>663.00</b>	<b>1,935.97</b>
2	<b>Expenses</b>				
	a) Purchase of stock in Trade	833.20	747.70	681.31	1,429.01
	b) Changes in inventories of stock in trade	(171.77)	179.94	(177.94)	2.00
	c) Employee benefits expense	11.12	10.21	8.21	18.42
	d) Finance costs	43.69	56.18	37.21	93.39
	e) Depreciation and amortisation expense	5.03	4.96	4.99	9.95
	f) Other expenses				
	a. Other expenses	52.09	72.82	49.95	122.76
	b. IPO expenses	109.76	-	-	-
	<b>Total expenses</b>	<b>883.13</b>	<b>1,071.81</b>	<b>603.73</b>	<b>1,675.53</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>(68.38)</b>	<b>201.17</b>	<b>59.27</b>	<b>260.44</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>(68.38)</b>	<b>201.17</b>	<b>59.27</b>	<b>260.44</b>
6	Tax expense	-	49.87	14.92	64.79
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>(68.38)</b>	<b>151.29</b>	<b>44.35</b>	<b>195.65</b>
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	265.59	163.11	97.28	163.11
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	196.10
10	Earnings per share (of Rs.10/- each) Basic (Rs.)	(2.57)	9.28	4.56	11.99
11	Earnings per share (of Rs.10/- each) Diluted (Rs.)	(2.57)	9.28	4.56	11.99

**Notes:-**

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 14 November 2024.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- During the period, the company has raised Rs. 11.99 Crores Via IPO by issuing 10,24,800/- equity shares at the price of Rs. 117/- equity shares.

**Statement Of Deviation Or Variation In Utilization Of Funds Raised**

Name of listed entity	Resourceful Automobile Limited
Mode of Fund Raising	Initial Public Offer
Date of Raising Funds	26-08-2024
Amount Raised	Rs. 11.99 Crores
Report filed for Half year ended	September 30, 2024
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation/Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of a	Note Applicable
If yes, Date of Unit holders Approval	Note Applicable
Explanation for the Deviation/Variation	Note Applicable
Comments of the Audit Committee after review	None

**Set forth below are objects for which funds have been raised in the IPO and details of deviation, if any, in the following table:**

Original Object	Modified object,	Original Allocation (Rs. Lakhs)	Modified Allocation, if any	Funds Utilised (in lakhs)	Amount of Deviation	Remarks if any
Working capital requirement	NA	Rs. 552.26	NA	Rs. 435.26	NA	NA
Repayment of Debt	NA	Rs. 455.90	NA	Rs. 455.90	NA	NA
General corporate purposes	NA	Rs. 125.86	NA	Rs. 75.86	NA	NA
Issue Expenses	NA	Rs. 65	NA	Rs. 65	NA	NA

**IPO proceeds which remain un-utilised as at September 30, 2024 are lying in escrow account maintained with The Axis Bank.**

4 STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs, unless otherwise stated

Particulars	Standalone	
	As at 30.09.2024	As at 31.03.2024
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	265.59	163.11
b) Reserves and surplus	1,224.26	196.10
<b>Total Equity</b>	<b>1,489.85</b>	<b>359.22</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	205.41	756.60
b) Deferred tax liability	-	-
c) Other long-term liabilities	-	-
d) Long-term provisions	-	-
<b>Total non-current liabilities</b>	<b>205.41</b>	<b>756.60</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	317.46	322.41
b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	104.14	65.66
c) Other current liabilities	7.03	60.64
d) Short-term provisions	103.09	84.73
<b>Total current liabilities</b>	<b>531.72</b>	<b>533.44</b>
<b>Total equity and liabilities</b>	<b>2,226.98</b>	<b>1,649.26</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	20.76	25.57
(ii) Intangible assets	-	-
b) Deferred tax assets	7.49	7.49
c) Non-current investment	-	-
d) Long-term loans and advances	12.93	12.93
e) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>41.18</b>	<b>45.99</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Inventories	681.98	510.21
b) Trade receivables	21.63	35.18
c) Cash and bank balances	209.23	24.50
d) Short-term loans and advances	1,069.81	815.24
e) Other current assets	203.15	218.14
<b>Total current assets</b>	<b>2,185.80</b>	<b>1,603.27</b>
<b>Total assets</b>	<b>2,226.98</b>	<b>1,649.26</b>

5 STANDALONE STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the period ended 30.09.2024	For the period ended 30.09.2023
	<b>A. Cash flow from operating activities</b>	
Profit/(loss) before tax	(68.38)	59.27
Adjustments for :		
Depreciation and amortisation expense	5.03	4.99
Liability no longer required, written back	-	-
Bad Debts	-	-
Net (profit)/ loss on disposal of property, plant and equipment	-	-
Interest expense and finance cost	43.69	37.21
Interest and other income	-	-
	<b>(19.66)</b>	<b>101.47</b>
Changes in assets and liabilities		
(Increase) / Decrease in inventories	(171.77)	(177.94)
(Increase) / Decrease in trade receivables	13.54	(1.66)
(Increase) / Decrease in loans and advances	(254.58)	(7.92)
(Increase) / Decrease in other assets	15.00	(3.57)
Increase / (decrease) in trade payables	38.48	56.52
Increase / (decrease) in provisions	18.38	14.92
Increase / (decrease) in other liabilities	(53.61)	22.61
<b>Cash generated from operating activities</b>	<b>(414.22)</b>	<b>4.43</b>
Taxes paid (net of refunds)	-	-
<b>Net cash generated from operating activities</b>	<b>(414.22)</b>	<b>4.43</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(0.22)	-
Investment made during the year	-	-
Sale proceeds from sale of property, plant and equipment	-	-
Interest and other income	-	3.78
<b>Net cash generated from/(used in) investing activities</b>	<b>(0.22)</b>	<b>3.78</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	1,199.00	-
Interest and finance cost	(43.69)	(37.21)
Net proceed (repayment) of long term borrowings	(551.19)	38.70
Net proceed (repayment) of short term borrowings	(4.95)	11.13
<b>Net cash generated from/(used in) financing activities</b>	<b>599.17</b>	<b>12.62</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>184.73</b>	<b>20.83</b>
Cash and cash equivalents at the beginning of year	24.50	20.59
<b>Cash and cash equivalents at the end of year</b>	<b>209.23</b>	<b>41.42</b>

\* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and Behalf of Board of  
RESOURCEFUL AUTOMOBILE LIMITED

Rahul Sawhney  
Managing Director  
DIN 07635427

Date: 14-November-2024  
Place: Delhi

**Independent Auditor's Review Report on Standalone Unaudited Financial Results for the half year ended 30 September 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Limited Review Report to  
The Board of Directors  
Resourceful Automobiles Limited  
(formerly known as Resourceful Automobiles Private Limited)**

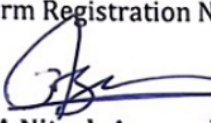
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Resourceful Automobiles Limited** (formerly known as Resourceful Automobiles Private Limited) ("the Company") for the half year ended 30 September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
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 generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express an opinion 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 requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of the person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of 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 Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. During the period the company has raised Rs. 11.99 Crores via public issue by issuing 10,24,000 equity shares at a price of Rs. 117 per equity share. We have not verified the utilization of funds raised through public issues.
6. We have relied on the information received from the management regarding stock in trade, balances of debtors & creditors.

For NYS & Company  
Chartered Accountants

Firm Registration No. 017887N

  
CA Nitesh Agrawal  
Partner  
M. No.: 527125



UDIN: 24527125 BHARAT 3269  
Place: New Delhi  
Date: 14/11/2024