

To,

Date: 30.10.2021

The Manager (Listing)

Bombay Stock Exchange Limited,

P.J Towers, Dalal Street,

Fort, Mumbai - 400001

Scrip Code: 530251

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 30th October, 2021

We wish to inform you the Board of Directors of the Company in their meeting held on 30th October, 2021 have:

Approved the Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2021. A copy of the said results along with Limited Review Report furnish by Statutory Auditors is attached herewith for your reference and record.

Further the board meeting commenced at 01.45 PM and concluded at 02.30 PM.

Kindly take the same on your record.

Thanking You

For, RISA INTERNATIONAL LTD

Abhinandan Jain

Wholetime Director

DIN: 03199953

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 / Half year ended 30th September, 2021

(Rs In lakhs)

	Quarter Ended			Half Year Ended		(Rs. In lakhs) Year Ended
Particulars	30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
1. Income						
a. Revenue from operations	-	14	-		-	-
b. Other Income	13.00	0.09	1.74	13.09	1.74	1.81
Total Income	13.00	0.09	1.74	13.09	1.74	1.81
2. Expenses		1,000	1025-01		111.11	1.0
a. Cost of Materials consumed	-	-	-		_	-
b. Purchase of stock-in-trade	-		200	7-	7.00	
c. Change in Inventories of finished goods, work-in-progress and stock in trade	-	:=:	**	-	.0	-
d. Employee benefit expense	2.06	0.09	1.50	2.15	3.75	3.75
e. Finance Cost	0.01	0.00	0.00	0.01	0.01	0.02
f. Depreciation & amortisation expense	0.00	0.01	0.04	0.01	0.16	0.19
g. Other Expenses	7.47	6.72	3.85	14.19	4.74	329.31
Total Expenses (a to g)	9.54	6.82	5.39	16.36	8.66	333.27
3. Profit / (Loss) before exceptional items and tax (1-2)	3.46	(6.73)	(3.65)	(3.27)	(6.92)	(331.46
4. Exceptional Items	*	-		(0.2.)	(0.02)	(001.40
5. Profit / (Loss) before tax (3-4)	3.46	(6.73)	(3.65)	(3.27)	(6.92)	(331.46
6. Tax expense (including Deferred Tax)	-	- '	(5.00)	(0.2.)	(0.02)	(001.40
7. Net Profit / (Loss) after tax (5-6)	3.46	(6.73)	(3.65)	(3.27)	(6.92)	(331.46
8. Extra ordinary items (net of tax expense)	-		-	-	(0.02)	(001.40
9. Net Profit / (Loss) for the period / year after tax (7-8)	3.46	(6.73)	(3.65)	(3.27)	(6.92)	(331.46
10. Other Comprehensive Income		,	(/	(0.2.)	(0.02)	(001.40
Items that will not be reclassified into Profit or Loss Other Comprehensive Income (Net of tax)	_		-	_		
11. Total Comprehensive Income for the period (after tax)	3.46	(6.73)	(3.65)	(3.27)	(6.92)	(331.46
(9+10)		(====/	(0.00)	(0.27)	(0.52)	(551.40
12. Paid-up Equity Share Capital (Face Value of Rs. 2/- each)	3,190.0050	3,190.0050	3,190.0050	3,190.0050	3,190.0050	3,190.0050
13. Earnings per share of Rs. 2/- each *			2 - September 1988		0,100.0000	0,100.0000
a) Basic	0.00	(0.01)	(0.00)	(0.00)	(0.01)	(0.21)
b) Diluted	0.00	(0.01)	(0.00)	(0.00)	(0.01)	(0.21)
EPS for interim period is not annualised	1,57.50.50	(5.5.)	(5.55)	(0.00)	(0.01)	(0.21)
See accompanying note to the Financial Results						x .

Date: - 30th October, 2021

Place :- Mumbai

FOR RISA INTERNATIONAL LIMITED

Mr. Abhinandan Jain

Whole-time Director & CFO

DIN: - 03199953

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

Segment-wise Revenue Results and Capital Employed

(Rs. In lakhs)

	C	Quarter Ended			Half Year Ended	
Particulars	30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 Audited
Segment Revenue	40.00	0.00	1.74	13.09	1.74	1.81
a. Trading	13.00	0.09			2.7	-
b. Real Estate	40.00	0.00	1.74	13.09	1.74	1.81
Net Sales / Income from Operations	13.00	0.09	1.74	10.00	ALL NO.	
Segment Expenses a. Trading	9.53	6.82	5.39	16.35	8.65	333.25
b. Real Estate	(0.52)	(6.82)	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	(16.35)	(8.65)	(333.25)
Total Segment Expenses	(9.53)	(0.02)	(5.55)	(10.00)	Na. Sagara	
Total Segment Result before Tax  a. Trading	3.47	(6.73)	(3.65)	(3.26)	(6.91)	(331.44)
b. Real Estate	2.47	(6.73)		(3.26)	(6.91)	(331.44)
Total Segment Result before Tax and Unallocable Expenses	3.47	(0.13)	(3.00)	(0.20)	(0.00)	
Unallocable Expenditure (net)	0.01	0.00	0.00	0.01	0.01	0.02
a. Interest and Finance Charges	3.46	1000000	(3.65)	(3.27)	(6.92	(331.46
Total Profit before Tax	0	10000				
Capital Employed						
(Segment Assets - Segment Liabilities)		4 044 00	4 570 54	1 044 74	1 570 51	1,247.98
a. Trading	1,244.71	1,241.26		100000000000000000000000000000000000000	China to Australia	(Company)
b. Real Estate	837.25	837.25	837.25	837.25		
c. Unallocable	-	*	-		0.400.70	2.005.22
Total Capital Employed	2,081.96	2,078.51	2,409.76	2,081.96	2,409.76	2,085.23

Date: - 30th October, 2021

Place :- Mumbai

FOR RISA INTERNATIONAL LIMITED

Mr. Abhinandan Jain

Whole-time Director & CFO

DIN: - 03199953

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400021 CIN NO. L99999MH1993PLC071062 Email ID: risainternationalltd@gmail.com Tel: +91 22 66668104

## Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	As on 30 Sept., 2021 (Unaudited)	As on 31 March, 2021 (Audited)	
ASSETS			
Non-Current Assets	0.11	0.13	
Property, Plant and Equipments	0.11	0.13	
Financial Assets	0.00	0.00	
(i) Investments	0.00	Sec. 10.	
Other Non Current Assets	844.77	844.77	
Total Non-current Assets	844.88	844.90	
Current assets			
Financial Assets		2 4 42 52	
(i) Trade receivables	3,142.52	3,142.52	
(ii) Cash and Cash Equivalents	0.60	13.35	
(iii) Loans	0.89	55.89	
Other Current Assets	4.87	3.97	
Total current Assets	3,148.88	3,215.73	
TOTAL ASSETS	3,993.76	4,060.63	
EQUITY AND LIABILITIES			
Equity	2.400.04	2 100 01	
(a) Equity Share Capital	3,190.01	3,190.01	
(b) Other Equity	(1,108.05)	(1,104.78)	
Total Equity	2,081.96	2,085.23	
Liabilities			
Non-current liabilities			
Other non-current liabilities	231.49	231.49	
Total Non-current liabilities	231.49	231.49	
Current liabilities			
Financial Liabilities			
(i) Borrowings	57.08	-	
(ii) Trade Payables	1,589.93	1,680.43	
(iii) Other Financial Liabilities	4.29	4.29	
Other Current Liabilities	29.01	59.19	
Total Current liabilities	1,680.31	1,743.91	
TOTAL LIABILITIES	1,911.80	1,975.40	
TOTAL EQUITY AND LIABILITIES	3,993.76	4,060.63	

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FOR RISA INTERNATIONAL LIMITED

As WI-

Mr. Abhinandan Jain Whole-time Director & CFO

DIN: - 03199953

Date: - 30th October, 2021

Place :- Mumbai

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

Cash Flow Statement for Half year ended 30th September, 2021

(Rs. In Lakhs)

Parti	culars	Six months ended 30th September, 2021 (Unaudited)	Six months ended 30th September, 2020 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit Before Tax	(3.27)	(6.93)
	Add / (Less): Adjustments for		
	Depreciation and Amortisation	0.01	0.16
	Profit on Sale of Property, Plant and Equipments		(1.74)
	Finance Costs	0.01	0.01
	Operating Profit Before Working Capital changes	(3.25)	(8.50)
	Add / (Less) : Adjustments for change in working capital		
	(Increase) / Decrease in Other Non-Current Assets		8.50
	(Increase) / Decrease in Other Current Assets	(0.89)	81.73
	(Increase) / Decrease in Loans	55.00	20.00
	Increase / (Decrease) in Other Financial Liabilities		(1.50)
	Increase / (Decrease) in Trade Payables	(90.50)	(102.23)
	Increase / (Decrease) in Other Current Liabilities	(30.18)	0.47
	Cash generated from Operations	(69.82)	(1.53)
	Add / (Less): Direct taxes paid	•	*
	Net Cash Inflow / (Outflow) from Operating activities	(69.82)	(1.53)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Sale of Property, Plant and Equipments		3.00
	Net Cash Inflow / (Outflow) from Investing activities		3.00
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Repayment of Short-Term Borrowings	57.08	(1.35)
	Finance Costs	(0.01)	(0.01)
	Net Cash Inflow / (Outflow) from Financing activities	57.07	(1.36)
	Net Increase / (Decrease) in Cash and Cash Equivalents	(12.75)	0.11
	Add: Cash and Cash Equivalents at the beginning of period	13.35	0.36
	Cash and Cash Equivalents at the end of period	0.60	0.47

FOR RISA INTERNATIONAL LIMITED

Mr. Abhinandan Jain

Whole-time Director & CFO

DIN: - 03199953

Date: - 30th October, 2021

Place :- Mumbai

Reg. Office: 7, PLOT - 27/33, BEAUMON CHAMBERS, NAGINDAS MASTER LANE, HUTATMA CHOWK, FORT, MUMBAI 400021 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 six months ended September 30, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30<sup>th</sup> October, 2021.
- 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.
- Comparative financial information have been regrouped and reclassified, wherever necessary, to correspond
  to figure of the current quarter and six months ended.

Dated:- 30th October, 2021

Place:- Mumbai

For RISA INTERNATIONALLIMITED

Mr. Abhinandan Jain Whole Time Director & CFO

DIN: - 03199953



Limited Review Report on Unaudited Quarterly Standalone Financial Results and Year to date results of RISA INTERNATIONAL LIMITED under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to
The Board of Directors
RISA INTERNATIONAL LIMITED

- We have reviewed the accompanying Statement of unaudited Standalone financial results of RISA INTERNATIONAL LIMITED ('the Company') for the quarter and six months ended 30<sup>th</sup> September, 2021 ('the Statement').
- 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, 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 financial statements are free of material misstatement. A review is primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other 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.

AMS & Co.

**Chartered Accountants** 

ICAI Firm Registration No.: 130898W

ASHOK KUMAR

Ashok Kumar Puri

Partner

Membership Number: 128996 UDIN: 21128996AAAAKG4925 Date: 30<sup>th</sup> October, 2021

Place: Mumbai