



A COMPANY FOCUSED ON ELECTRONIC PAYMENTS
RS SOFTWARE (INDIA) LIMITED
(CIN: L72200WB1987PLC043375)
An ISO 9001:2008, ISO 27001:2013 Company

₹ in Lac

Statement of Standalone Audited Financial Results for the period ended 31st Dec, 2023

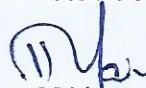
Particulars	Quarter Ended			Nine Months ended		Year Ended
	Dec'23 (Audited)	Sep'23 (Audited)	Dec'22 (Audited)	Dec'23 (Audited)	Dec'22 (Audited)	Mar'23 (Audited)
REVENUE FROM OPERATION	1,929.69	1,093.62	836.58	4130.93	1788.15	3012.67
OTHER INCOME	23.28	212.84	9.20	245.87	45.03	71.59
TOTAL REVENUE	1,952.97	1306.47	845.79	4376.80	1833.18	3084.26
EXPENSES :						
Purchases of Stock-in-Trade	391.31	-	0.00	425.75	36.25	69.92
Employee benefits expense	497.42	639.13	483.38	1684.05	1447.00	2064.67
Finance costs	4.38	4.89	0.00	14.64	0.00	22.27
Depreciation and amortization expense	93.26	89.56	66.09	271.73	193.82	304.99
Other expenses including subcontractor	331.81	295.98	283.18	837.83	826.73	1029.19
Total Expenses	1,318.18	1029.56	832.65	3234.00	2503.80	3491.05
Profit/(loss) before exceptional items and tax	634.80	276.90	13.14	1142.80	(670.62)	(406.79)
Profit/(loss) before tax	634.80	276.90	13.14	1142.80	(670.62)	(406.79)
Tax expense:						
Tax	-	-	0.00	0.00	0.00	0.00
Deferred tax	-	-	-	0.00	-	-
Profit (Loss) for the year from continuing operations	634.80	276.90	13.14	1142.80	(670.62)	(406.79)
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	-	-	-	0.00	-	(6.59)
Profit (loss) for the year	634.80	276.90	13.14	1142.80	(670.62)	(413.38)
Paid Up Share Capital(par value RS 5 each fully paid)	1,285.42	1,285.42	1285.42	1285.42	1285.42	1285.42
Other Equity	5,455.23	4,801.21	4036.20	5455.23	4036.20	4303.03
Earnings per equity share (for continuing operation):						
Basic	2.47	1.08	0.05	4.45	(2.61)	(1.61)
Diluted	2.47	1.08	0.05	4.45	(2.61)	(1.61)

Note: 1) The Audited Standalone Financial Statements for the quarter ended December 31, 2023 have been taken on record by the Board of Directors at its meeting held on January 25, 2024. The Statutory Auditors have expressed an Unqualified Audit Opinion. The information presented above is extracted from the Audited Standalone Financial Statements. The Financial Statements are prepared in accordance with (Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rule 15.

2) The audited standalone financial results of the company for the period ended December 31, 2023 has been reviewed by the Audit Committee of the board and approved by the Board of Directors at its meeting held on January 25, 2024.

On behalf of the Board of Directors of
RS Software (India) Limited

Registered Office :
234/3A, A.J.C. Bose Road,
Kolkata - 700 020


R R Jain
(Chairman & Managing Director)

DATED: Jan 25th, 2024
PLACE : Kolkata



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Statement of Standalone Audited Financial Results for the period ended 31st Dec, 2023

Particulars	Quarter Ended			Nine Months ended		Year Ended
	Dec'23 (Audited)	Sep'23 (Audited)	Dec'22 (Audited)	Dec'23 (Audited)	Dec'22 (Audited)	Mar'23 (Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed						
a. Segment - A (USA)	1535.41	149.44	37.25	1,802.41	227.68	542.61
b. Segment - B (ROW)	394.28	949.70	793.57	2,328.52	1,560.47	2,470.06
Total	1929.69	1099.14	830.81	4,130.93	1,788.15	3,012.67
Other Income						
a. Segment - A (USA)	2.75	200.20	3.46	202.95	3.46	19.88
b. Segment - B (ROW)	20.53	7.13	11.51	42.92	41.57	51.71
Total	23.28	207.33	14.97	245.87	45.03	71.59
Less : Inter - segment revenue						
Net Revenue from Operations	1952.97	1306.47	845.79	4,376.80	1,833.18	3,084.26
2. Segment Results Profit/(Loss) before Tax & Interest from each segment						
a. Segment - A (USA)	965.83	11.11	(225.38)	808.96	(687.47)	(643.00)
b. Segment - B (ROW)	-90.24	501.28	425.62	985.59	546.30	1,035.20
Total	875.59	512.39	200.24	1,794.55	(141.17)	392.20
Less : Interest	4.38	4.89	-	14.64	-	22.27
Less : Depreciation	93.26	89.56	66.09	271.73	193.82	304.99
Less : Unallocable Selling , General & Administrative Expenses	143.15	141.04	121.01	365.39	335.63	471.72
Profit before tax	634.80	276.90	13.14	1,142.80	(670.62)	(406.79)

Note :
 (1) Assets used in the Company's business are not capable of being specifically identified with any separate segments, consequently is not practicable to provide segmented disclosures in relation to total assets and liabilities with any reasonable degree of accuracy.

STATEMENT OF ASSETS & LIABILITIES as on	As at DEC 31, 2023	As at MAR 31, 2023
	₹ in Lac	₹ in Lac
ASSETS		
NON CURRENT ASSETS		
PROPERTY PLANT & EQUIPMENT		
PROPERTY PLANT & EQUIPMENT	183.31	178.56
INTANGIBLE ASSETS	292.00	351.89
INTANGIBLE ASSETS UNDER DEVELOPMENT	205.36	-
RIGHT TO USE ASSET	162.20	231.71
FINANCIAL ASSETS		
INVESTMENTS	3173.30	3,173.30
LOANS	0.00	-
OTHER FINANCIAL ASSET	0.16	5.56
DEFERRED TAX ASSETS (Net)	0.00	-
OTHER NON CURRENT ASSETS	329.47	465.90
CURRENT ASSETS		
FINANCIAL ASSETS		
LOAN	304.81	241.37
INVESTMENT	0.00	142.26
TRADE RECEIVABLES	261.19	86.20
CASH & CASH EQUIVALENTS	1778.58	657.62
OTHER BANK BALANCES	71.29	58.27
OTHER FINANCIAL ASSETS	1669.72	1,527.17
OTHER CURRENT ASSETS	498.26	256.69
	0.00	-
TOTAL	8929.64	7,376.51
LIABILITIES		
EQUITY		
SHARE CAPITAL	1285.42	1,285.42
OTHER EQUITY	5455.233	4,303.02
LIABILITIES		
NON CURRENT FINANCIAL LIABILITIES		
BORROWINGS	0.000	-
LEASE LIABILITY	178.265	241.40
PROVISIONS	103.213	103.32
CURRENT LIABILITIES		
FINANCIAL LIABILITY		
SHORT TERM BORROWINGS/ADVANCES	393.056	553.57
TRADE PAYABLES	503.845	234.46
OTHER FINANCIAL LIABILITIES	764.752	492.45
OTHER CURRENT LIABILITIES	218.632	135.64
SHORT TERM PROVISIONS	27.227	27.23
TOTAL	8929.64	7,376.51

On behalf of the Board of Directors of
 RS Software (India) Limited

Registered Office :
 234/3A, A.J.C. Bose Road,
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R R Jain
 (Chairman & Managing Director)
 DIN : 00122942

DATED: Jan 25th, 2024
 PLACE : Kolkata



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CASH FLOW STATEMENT FOR THE PERIOD ENDED DEC 31, 2023

PARTICULARS	PERIOD ENDED	YEAR ENDED
	DEC 31, 2023	MAR 31, 2023
	₹ in Lac	₹ in Lac
CASH FLOW STATEMENT		
A CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	1,142.80	(406.79)
ADJUSTMENT FOR :	-	-
DEPRECIATION	271.73	304.99
INTEREST PAID	14.64	22.27
FOREIGN EXCHANGE FLUCTUATION RESERVE	9.41	(82.72)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	(10.25)	10.61
INTEREST RECEIVED	(245.87)	(71.59)
EMPLOYEES EXPENSES AMORTIZATION	10.14	(2.58)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,192.60	(216.12)
ADJUSTMENT FOR :	-	-
TRADE AND OTHER RECEIVABLES	(317.54)	(799.52)
LOANS AND ADVANCES AND OTHER ASSETS	(163.17)	23.55
TRADE PAYABLES & OTHER LIABILITIES (INCLUDES EMPLOYEE AMORTISATION & FOREX)	464.17	80.81
CASH GENERATED FROM OPERATIONS	1,176.06	(911.27)
NET CASH FROM OPERATING ACTIVITIES	1,176.06	(911.27)
B CASH FLOW FROM INVESTMENT ACTIVITIES :		
PURCHASE OF PROPERTY PLANT & EQUIPMENT	(352.44)	(45.44)
INTEREST RECEIVED	250.59	103.80
LEASE AMMORTISATION-RENT PAID	(77.78)	(46.34)
INVESTMENT MADE DURING THE YEAR	137.53	641.85
NET CASH FROM INVESTMENT ACTIVITIES	(42.09)	653.86
C CASH FLOW FROM FINANCE ACTIVITIES:		
INTEREST PAID	-	(22.27)
	-	(8.66)
NET CASH FROM FINANCING ACTIVITIES	-	(30.93)
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	1,133.97	(288.35)
OPENING CASH AND CASH EQUIVALENTS	715.89	1,004.24
CLOSING CASH AND CASH EQUIVALENTS	1,849.87	715.89

The Cash flow statement has been made under the indirect method as per IND AS - 7

The Notes referred to above form an integral part of the Standalone Financial Statement.
This is the Standalone Financial Statement referred to in our report of even date.

Registered Office :
234/3A, A.J.C. Bose Road,
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DATED: Jan 25th, 2024
PLACE : Kolkata

On behalf of the Board of Directors of
R S Software (India) Limited

R R Jain
(Chairman & Managing Director)
DIN : 00122942