



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 30th Sept, 2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep'24 (Audited)	Jun'24 (Audited)	Sep'23 (Audited)	Sep'24 (Audited)	Sep'23 (Audited)	Mar'24 (Audited)
REVENUE FROM OPERATION	1,720.43	1,875.32	1093.62	3595.74	2201.24	5954.22
OTHER INCOME	11.70	8.73	212.84	20.43	222.58	463.55
TOTAL REVENUE	1732.13	1884.05	1306.47	3616.17	2423.83	6417.78
EXPENSES :						
Purchases of Stock-in-Trade	-	285.95	0.00	285.95	34.44	459.42
Employee benefits expense	802.86	792.33	639.13	1595.20	1186.63	2498.17
Finance costs	2.73	3.29	4.89	6.02	10.26	18.48
Depreciation and amortization expense	104.22	110.09	89.56	214.31	178.46	366.08
Other expenses including subcontractor	278.22	348.14	295.98	626.36	506.03	1176.37
Total Expenses	1188.03	1539.80	1029.56	2727.83	1915.82	4518.53
Profit/(loss) before exceptional items and tax	544.09	344.25	276.90	888.34	508.00	1899.25
Profit/(loss) before tax	544.09	344.25	276.90	888.34	508.00	1899.25
Tax expense:						
Tax	(41.50)	41.50	0.00	0.00	0.00	0.00
Deferred tax	-	-	-	-	-	-
Profit (Loss) for the year from continuing operations	585.59	302.75	276.90	888.34	508.00	1899.25
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	-	-	-	-	-	10.08
Profit (loss) for the year	585.59	302.75	276.90	888.34	508.00	1909.33
Paid Up Share Capital(par value RS 5 each fully paid)	1,285.42	1,285.42	1,285.42	1,285.42	1,285.42	1,285.42
Other Equity	7,027.60	6,500.98	4,801.21	7,027.60	4,801.21	6,200.33
Earnings per equity share (for continuing operation):						
Basic	2.28	1.18	1.08	3.46	1.98	7.43
Diluted	2.28	1.18	1.08	3.46	1.98	7.43

Note: 1) The Audited Standalone Financial Statements for the Quarter ended September 30, 2024 have been taken on record by the Board of Directors at its meeting held on October 29, 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 September 30, 2024 has been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on October 29, 2024.

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

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


R R Jain

(CEO & Managing Director)
DIN : 00122942

DATED: Oct 29th, 2024
PLACE : Kolkata



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 30th Sept, 2024

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep'24 (Audited)	Jun'24 (Audited)	Sep'23 (Audited)	Sep'24 (Audited)	Sep'23 (Audited)	Mar'24 (Audited)
1. Segment Revenue (net sale / income from each segment should be disclosed						
a. Segment - A (USA)	1,280.98	1,482.75	149.43	2,763.73	267.00	2,655.91
b. Segment - B (ROW)	439.45	392.57	949.70	832.01	1,944.73	3,298.32
Total	1,720.43	1,875.32	1,099.13	3,595.74	2,211.73	5,954.22
Other Income						
a. Segment - A (USA)	5.68	0.78	200.20	6.46	200.20	419.85
b. Segment - B (ROW)	6.02	7.95	7.13	13.97	11.90	43.70
Total	11.70	8.73	207.33	20.43	212.10	463.55
Less : Inter - segment revenue						
Net Revenue from Operations	1,732.13	1,884.05	1,306.46	3,616.17	2,423.83	6,417.76
2. Segment Results Profit/(Loss) before Tax & Interest from each segment						
a. Segment - A (USA)	676.37	778.38	11.11	1,454.76	(156.87)	1,247.00
b. Segment - B (ROW)	102.89	120.21	501.28	223.10	1,075.83	1,860.18
Total	779.27	898.59	512.39	1,677.86	918.97	3,107.18
Less : Interest	2.73	3.29	4.89	6.02	10.26	18.48
Less : Depreciation	104.22	110.09	89.56	214.31	178.46	366.08
Less : Unallocable Selling , General & Administrative Expenses	128.22	440.97	141.04	569.19	222.23	823.37
Profit before tax	544.09	344.25	276.90	888.34	508.00	1,899.25

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 SEP 30, 2024	As at MAR 31, 2024
	₹ in Lac	₹ in Lac
ASSETS		
NON CURRENT ASSETS		
PROPERTY PLANT & EQUIPMENT		
PROPERTY PLANT & EQUIPMENT	218.47	191.05
INTANGIBLE ASSETS	85.88	227.63
INTANGIBLE ASSETS UNDER DEVELOPMENT	563.8274771	349.39
RIGHT TO USE ASSET	92.68	139.03
FINANCIAL ASSETS	3,173.30	3,173.30
INVESTMENTS	-	-
LOANS	-	-
OTHER FINANCIAL ASSET	-	-
DEFERRED TAX ASSETS (Net)	-	-
OTHER NON CURRENT ASSETS	124.37	313.25
CURRENT ASSETS		
FINANCIAL ASSETS		
LOAN	-	-
INVESTMENT	-	0.00
TRADE RECEIVABLES	398.25	1,119.48
CASH & CASH EQUIVALENTS	1,036.55	1,854.17
OTHER BANK BALANCES	63.69	72.26
OTHER FINANCIAL ASSETS	2,731.95	1,192.64
OTHER CURRENT ASSETS	1,091.14	713.57
TOTAL	9,580.10	9,346.25
LIABILITIES		
EQUITY		
SHARE CAPITAL	1,285.42	1,285.42
OTHER EQUITY	7,027.60	6,200.33
LIABILITIES		
NON CURRENT FINANCIAL LIABILITIES		
BORROWINGS	-	-
LEASE LIABILITY	107.36	155.33
PROVISIONS	128.73	128.73
CURRENT LIABILITIES		
FINANCIAL LIABILITY		
SHORT TERM BORROWINGS/ADVANCES	-	-
TRADE PAYABLES	152.26	287.57
OTHER FINANCIAL LIABILITIES	568.51	712.53
OTHER CURRENT LIABILITIES	305.96	572.09
SHORT TERM PROVISIONS	4.26	4.26
TOTAL	9,580.10	9,346.25

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

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

DATED: Oct 29th, 2024
 PLACE : Kolkata

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



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

CASH FLOW STATEMENT FOR THE PERIOD ENDED SEP 30, 2024

PARTICULARS	PERIOD ENDED	YEAR ENDED
	SEP 30, 2024	MAR 31, 2024
	₹ in Lac	₹ in Lac
CASH FLOW STATEMENT		
A CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	888.34	1,899.25
ADJUSTMENT FOR :	-	-
DEPRECIATION	214.31	366.08
INTEREST PAID	6.02	18.48
FOREIGN EXCHANGE FLUCTUATION RESERVE	3.21	(12.03)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	(0.59)	(22.88)
INTEREST RECEIVED	(20.43)	(463.55)
EMPLOYEES EXPENSES AMORTIZATION	0.59	35.40
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,091.45	1,820.75
ADJUSTMENT FOR :		
TRADE AND OTHER RECEIVABLES	(818.08)	(698.75)
LOANS AND ADVANCES AND OTHER ASSETS	(188.69)	(57.29)
TRADE PAYABLES & OTHER LIABILITIES (INCLUDES EMPLOYEE AMORTISATION & FOREX)	(545.46)	156.06
CASH GENERATED FROM OPERATIONS	(460.78)	1,220.78
NET CASH FROM OPERATING ACTIVITIES	(460.78)	1,220.78
B CASH FLOW FROM INVESTMENT ACTIVITIES :		
PURCHASE OF PROPERTY PLANT & EQUIPMENT	(267.58)	(511.51)
INTEREST RECEIVED	20.43	463.55
LEASE AMMORTISATION-RENT PAID	(54.00)	(104.98)
INVESTMENT MADE DURING THE YEAR	0.00	142.26
NET CASH FROM INVESTMENT ACTIVITIES	(301.14)	(10.67)
C CASH FLOW FROM FINANCE ACTIVITIES:		
INTEREST PAID	0.00	0.43
DIVIDEND PAID	(64.27)	
NET CASH FROM FINANCING ACTIVITIES	(64.27)	0.43
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(826.20)	1,210.53
OPENING CASH AND CASH EQUIVALENTS	1,926.42	715.89
CLOSING CASH AND CASH EQUIVALENTS	1,100.23	1,926.42

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,
Kolkata - 700 020

DATED: Oct 29th, 2024
PLACE : Kolkata

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


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



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

₹ in Lac

Statement of Consolidated Audited Financial Results for the period ended Sep 30,2024

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	Sep-24	Jun-24	Sep-23	Sep-24	Sep-23	Mar-24
	Audited	Audited	Audited	Audited	Audited	Audited
REVENUE FROM OPERATION	1,720.43	1,875.32	1,093.62	3,595.74	2,201.24	5,954.22
OTHER INCOME	11.73	8.63	207.68	20.36	212.76	444.85
TOTAL REVENUE	1,732.16	1,883.94	1,301.31	3,616.10	2,414.00	6,399.08
EXPENSES :						
Purchases of Stock-in-Trade	-	-	-	-	34.44	169.98
Employee benefits expense	825.07	814.34	661.42	1,639.41	1,230.99	2,587.66
Finance costs	2.73	3.29	4.89	6.02	10.26	18.48
Depreciation and amortization expense	129.65	135.24	114.99	264.89	229.05	467.24
Other expenses	322.67	381.12	332.35	703.79	580.90	1,320.23
Total Expenses	1,280.12	1,333.99	1,113.65	2,614.11	2,085.64	4,563.59
Profit/(loss) before exceptional items and tax	452.04	549.95	187.65	1,001.99	328.36	1,835.48
Profit/(loss) before tax	452.04	549.95	187.65	1,001.99	328.36	1,835.48
Tax expense:						
Tax:	(41.50)	41.50	-	-	-	-
Deferred tax	-	-	-	-	-	-
Profit (Loss) for the year from continuing	493.54	508.45	187.65	1,001.99	328.36	1,835.48
Attributable to:						
Shareholders of the Company	499.95	458.59	196.08	958.54	345.67	1,810.84
Non Controlling Interest	(6.41)	49.86	(8.42)	43.46	-17.31	24.64
Other Comprehensive Income	-	-	-	-	-	-
Items that will not be reclassified to profit or	-	-	-	-	-	10.08
Profit (Loss) for the year	493.54	508.45	196.08	1,001.99	328.36	1,845.57
Attributable to:						
Shareholders of the Company	499.95	458.59	196.08	958.54	345.67	1,820.93
Non Controlling Interest	(6.41)	49.86	(8.42)	43.46	(17.31)	24.64
Paid Up Share Capital(par value RS 5 each fully	1,285.42	1,285.42	1,285.42	1,285.42	1,285.42	1,285.42
Other Equity	4,479.06	4,037.09	2,104.42	4,479.06	2,104.42	3,579.32
Earnings per equity share (for continuing						
Basic	1.92	1.98	0.76	3.90	1.28	7.18
Diluted	1.92	1.98	0.76	3.90	1.28	7.18


Note:1)The Audited Consolidated Financial Statements for the Period Ended September 30,2024 have been taken on record by the Board of Directors at its meeting held on October 29, 2024.The Statutory Auditors have expressed an Unqualified Audit Opinion. The information presented above is extracted from the interim Audited Consolidated Financial Statements.The interim Consolidated Financial Statements are prepared in accordance with the Indian Accounting Standards(Ind AS) as prescribed under section 133 of the Companies Act 2013,read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and Companies(Indian Accounting Standards) Amendment Rules.

2)The Audited Consolidated Financial Results of the Company for the period ended September 30,2024,have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on October 29, 2024.

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

DATED: October 29th,2024
PLACE : Kolkata

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


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



A COMPANY FOCUSED ON ELECTRONIC PAYMENTS
 R S O F T W A R E (I N D I A) L I M I T E D
 (CIN: L72200WB1987PLC043375)
 An ISO 9001:2008, ISO 27001:2013 Company

₹ in Lac

Statement of Consolidated Audited Financial Results for the period ended Sep 30, 2024						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sep-24	Jun-24	Sep-23	Sep-24	Sep-23	Mar-24
1. Segment Revenue (net sale / income from each segment should be disclosed						
a. Segment - A (USA)	1,280.98	1,482.75	149.43	2,763.73	267.00	2655.91
b. Segment - B (ROW)	439.45	392.57	944.19	832.01	1,934.24	3298.32
Total	1,720.43	1,875.32	1,093.62	3,595.74	2,201.24	5,954.22
Other Income						
a. Segment - A (USA)	5.68	0.78	200.20	6.46	200.20	419.85
b. Segment - B (ROW)	6.05	7.84	7.49	13.90	12.56	25.00
Total	11.73	8.63	207.68	20.36	212.76	444.85
Less : Inter - segment revenue						
Net Revenue from Operations	1,732.16	1,883.94	1,301.31	3,616.10	2,414.00	6,399.08
2.Segment Results Profit/(Loss) before Tax & Interest from each segment						
a. Segment - A (USA)	616.85	730.97	(35.37)	1,347.62	(248.63)	1,066.28
b. Segment - B (ROW)	95.79	398.48	483.94	494.27	1,038.53	2,078.30
Total	712.64	1,129.45	448.57	1,842.09	789.91	3,144.58
Less : Interest	2.73	3.29	4.89	6.02	10.26	18.48
Less : Depreciation	129.65	135.24	114.99	264.89	229.05	467.24
Less : Unallocable Selling , General & Administrative Expenses	128.22	440.97	141.04	569.19	222.24	823.37
Profit before tax	452.04	549.95	187.65	1,001.99	328.36	1,835.48

₹ in Lac

STATEMENT OF ASSETS & LIABILITIES as at		
	Sep-24	Mar-24
ASSETS		
NON CURRENT ASSETS		
PROPERTY PLANT & EQUIPMENT		
PROPERTY PLANT & EQUIPMENT	218.75	191.33
INTANGIBLE ASSETS	126.78	319.12
INTANGIBLE ASSETS UNDER DEVELOPMENT	563.83	349.89
RIGHT TO USE ASSETS	92.68	139.03
FINANCIAL ASSETS		
INVESTMENTS	0.00	0.00
LOANS	0.00	0.00
OTHER FINANCIAL ASSET	23.23	22.77
DEFERRED TAX ASSETS (Net)	0.00	0.00
OTHER NON CURRENT ASSETS	182.12	342.34
CURRENT ASSETS		
FINANCIAL ASSETS		
INVESTMENT	0.00	0.00
TRADE RECEIVABLES	398.25	1119.48
CASH & CASH EQUIVALENTS	1567.60	2222.84
OTHER BANK BALANCES	63.69	72.26
OTHER FINANCIAL ASSETS	2731.95	1192.64
OTHER CURRENT ASSETS	1214.95	861.61
TOTAL	7183.83	6833.29
LIABILITIES		
EQUITY		
SHARE CAPITAL	1,285.42	1285.42
OTHER EQUITY	4,479.06	3579.32
NON CONTROLLING INTEREST	89.53	46.08
LIABILITIES		
NON CURRENT FINANCIAL LIABILITIES		
BORROWINGS	-	0.00
LEASE LIABILITY	107.36	155.33
PROVISIONS	128.73	128.73
CURRENT LIABILITIES		
FINANCIAL LIABILITY		
SHORT TERM BORROWINGS/ADVANCES	-	0.00
TRADE PAYABLES	162.07	296.34
OTHER FINANCIAL LIABILITIES	621.43	765.72
OTHER CURRENT LIABILITIES	305.96	572.09
SHORT TERM PROVISIONS	4.26	4.26
TOTAL	7183.83	6833.29

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

R R Jain

(CEO & Managing Director)

DIN : 00122942

Registered Office :
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DATED : October 29th, 2024
 PLACE : Kolkata



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RS SOFTWARE (INDIA) LIMITED
(CIN: L72200WB1987PLC043375)
An ISO 9001:2008, ISO 27001:2013 Company

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON SEP 30,2024

After consolidating the results of the Company with those of its wholly owned foreign subsidiary Responsive Solution INC. and Paypermint Pvt LTD

PARTICULARS	YEAR ENDED SEP	YEAR ENDED MAR
	30,2024	31,2024
	₹ in Lac	₹ in Lac
CASH FLOW STATEMENT		
A CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	1,001.99	1,835.48
ADJUSTMENT FOR :		
DEPRECIATION	264.89	467.24
INTEREST PAID	6.02	18.48
FOREIGN EXCHANGE FLUCTUATION RESERVE	(37.98)	(29.50)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	0.00	2.44
INTEREST RECEIVED	(20.36)	(444.85)
MINORITY INT	43.46	24.64
EMPLOYEES EXPENSES AMORTIZATION	-	10.08
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,258.02	1,884.02
TRADE AND OTHER RECEIVABLES	(818.08)	(696.97)
LOANS AND ADVANCES AND OTHER ASSETS	(193.58)	(357.10)
TRADE PAYABLES & OTHER LIABILITIES (INCLUDES AMORTISATION)	(544.68)	754.76
LEASE ASSET	-	-
LESS: INCOME TAX	-	-
NET CASH FROM OPERATING ACTIVITIES	(298.32)	1,584.71
B CASH FLOW FROM INVESTMENT ACTIVITIES :		
PURCHASE OF PROPERTY PLANT & EQUIPMENT	(267.58)	(511.51)
INTEREST RECEIVED	20.36	444.85
LEASE OUTFLOW	(54.00)	(104.98)
INVESTMENT REDEEMED DURING THE PERIOD	-	142.26
NET CASH FROM INVESTMENT ACTIVITIES	(301.21)	(29.37)
C CASH FLOW FROM FINANCE ACTIVITIES:		
INTEREST PAID	-	0.43
Dividend Paid	(64.27)	-
Loan Paid	-	-
NET CASH FROM FINANCING ACTIVITIES	(64.27)	0.43
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(663.81)	1,555.77
OPENING CASH AND CASH EQUIVALENTS	2,295.10	739.33
CLOSING CASH AND CASH EQUIVALENTS	1,631.29	2,295.10

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

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

DATED: October 29th,2024
PLACE : Kolkata

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

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