



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,2020 in compliance with Indian Accounting Standards

Particulars	Quarter Ended			9 Months ended 31st Dec		Year Ended 31st of March
	Dec'20	Sep'20	Dec'19	Dec'20	Dec'19	Mar'20
REVENUE FROM OPERATION	750.35	918.90	1444.39	2730.88	4528.51	5996.14
OTHER INCOME	31.58	44.37	67.89	133.80	92.08	1195.14
<b>TOTAL REVENUE</b>	<b>781.93</b>	<b>963.27</b>	<b>1512.28</b>	<b>2864.68</b>	<b>4620.59</b>	<b>7191.28</b>
<b>EXPENSES :</b>						
Purchases of Stock-in-Trade	34.84	109.70	30.62	162.58	144.56	239.78
Employee benefits expense	739.14	733.53	1397.89	2501.50	4347.85	5675.44
Finance costs	1.60	1.06	6.19	14.79	27.89	44.42
Depreciation and amortization expense	95.71	96.67	101.94	289.06	202.82	303.40
Other expenses including subcontractor	301.19	345.70	650.57	1008.20	2027.45	4546.98
<b>Total Expenses</b>	<b>1172.48</b>	<b>1286.66</b>	<b>2187.21</b>	<b>3976.13</b>	<b>6750.57</b>	<b>10810.02</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>(390.55)</b>	<b>(323.39)</b>	<b>(674.93)</b>	<b>(1111.45)</b>	<b>(2129.98)</b>	<b>(3618.74)</b>
<b>Profit/(loss) before tax</b>	<b>(390.55)</b>	<b>(323.39)</b>	<b>(674.93)</b>	<b>(1111.45)</b>	<b>(2129.98)</b>	<b>(3618.74)</b>
Tax expense:						
Current tax	-	-	0.00	-	-	2,649.54
Deferred tax	-	-	-	-	-	-
<b>Profit (Loss) for the year from continuing operations</b>	<b>(390.55)</b>	<b>(323.39)</b>	<b>(674.93)</b>	<b>(1111.45)</b>	<b>(2129.98)</b>	<b>(6268.28)</b>
Items that will not be reclassified to profit or loss	-	-	-	-	-	(24.88)
<b>Profit (loss) for the year</b>	<b>(390.55)</b>	<b>(323.39)</b>	<b>(674.93)</b>	<b>(1111.45)</b>	<b>(2129.98)</b>	<b>(6293.16)</b>
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	6,411.47	6,799.94	11737.46	6411.47	11737.46	7542.81
<b>Earnings per equity share (for continuing operation):</b>						
Basic	(1.52)	(1.26)	(2.63)	(4.32)	(8.29)	(24.38)
Diluted	(1.52)	(1.26)	(2.63)	(4.32)	(8.29)	(24.48)

Note: 1)The audited Stanalone Financial Statements for the period ended Dec 31,2020 have been taken on record by the Board of Directors at its meeting held on Jan 23,2021.The statutory auditors have expressed an unqualified audit opinion. The information presented above is extracted from the audited interim standalone financial statements.The interim financial statements are prepared in accordance with (Ind AS) as prescribed under section 133 of the Companie's Act 2013,read with Rule 3 of the Companies (indian Accounting Standards) Rule 15.

2) The interim audited standalone financial results of the company for the period ended Dec 31,2020,have been reviewed by the Audit Committee of the board and approved by the Board of Directors at its meeting held on Jan 23,2021.

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: Jan 23,2021  
PLACE : Kolkata

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



A COMPANY FOCUSED ON ELECTRONIC PAYMENTS  
**R S S O F T W A R E ( I N D I A ) L I M I T E D**  
 (CIN: L72200WB1987PLCO43375)  
 An ISO 9001:2008, ISO 27001:2013 Company

Statement of Standalone Audited Financial Results for the Period ended 31st Dec,2020

Particulars	Quarter Ended			9 Months ended 31st		Year Ended 31st
	Dec'20	Sep'20	Dec'19	Dec'20	Dec'19	March
1. Segment Revenue ( net sale / income from segment should be disclosed						
a. Segment - A (USA)	296.90	385.27	1,069.13	1,303.76	3,548.55	4,537.71
b. Segment - B (ROW)	453.45	533.63	375.26	1,427.12	979.96	1,458.39
Total	750.35	918.90	1,444.39	2,730.88	4,528.51	5,996.14
Other Income						
Segment - B (ROW)	31.58	44.37	67.89	133.80	92.08	1,195.14
Total	31.58	44.37	67.89	133.80	92.08	1,195.14
Less Inter - segment revenue						
Net Revenue from Operations	781.93	963.27	1,512.28	2,864.68	4,620.59	7,191.28
2.Segment Results Profit/(Loss) before Tax						
Interest from each segment						
a. Segment - A (USA)	(275.82)	(229.56)	(438.38)	(792.75)	(1,198.37)	(1,948.00)
b. Segment - B (ROW)	105.60	147.22	149.90	399.73	158.52	1,677.37
Total	(170.22)	(82.34)	(288.48)	(393.02)	(1,039.85)	(270.63)
Less : Interest	1.60	1.06	6.19	14.79	27.89	44.42
Less : Depreciation	95.71	96.67	101.94	289.06	202.82	303.40
Less : Unallocable Selling , General & Administrative Expenses	123.02	143.32	278.32	414.57	859.42	3,000.20
Profit before tax	(390.55)	(323.39)	(674.93)	(1,111.45)	(2,129.97)	(3,618.74)

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 reason.

On behalf of the Board of Directors of  
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RS SOFTWARE (INDIA) LIMITED

(CIN: L72200WB1987PLC043375)

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₹ in Lac

**CASH FLOW STATEMENT FOR THE PERIOD ENDED DEC 31,2020**

PARTICULARS	PERIOD ENDED DEC	YEAR ENDED MAR 31,
	31,2020	2020
	₹ in Lac	₹ in Lac
<b>CASH FLOW STATEMENT</b>		
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>		
NET PROFIT BEFORE TAX	(1,111.45)	(3,643.61)
ADJUSTMENT FOR :	-	-
DEPRECIATION	289.06	303.40
INTEREST PAID	14.79	44.42
FOREIGN EXCHANGE FLUCTUATION RESERVE	(14.89)	(45.28)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	6.00	96.57
INTEREST RECEIVED	(133.80)	(1,195.14)
EMPLOYEES EXPENSES AMORTIZATION	(78.64)	(133.91)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	<b>(1,028.94)</b>	<b>(4,573.55)</b>
ADJUSTMENT FOR :	-	-
TRADE AND OTHER RECEIVABLES	(298.73)	(28.73)
LOANS AND ADVANCES AND OTHER ASSETS	773.24	2,372.92
TRADE PAYABLES & OTHER LIABILITIES (INCLUDES EMPLOYEE AMORTISATION & FOREX)	(294.06)	(261.54)
CASH GENERATED FROM OPERATIONS	<b>(848.49)</b>	<b>(2,490.90)</b>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(848.49)</b>	<b>(2,490.90)</b>
<b>B CASH FLOW FROM INVESTMENT ACTIVITIES :</b>		
PURCHASE OF PROPERTY PLANT & EQUIPMENT	(2.21)	(603.19)
INTEREST RECEIVED	131.26	1,576.43
CSR FUND	(5.00)	4.56
INVESTMENT MADE DURING THE YEAR	388.28	1,699.03
NET CASH FROM INVESTMENT ACTIVITIES	<b>512.34</b>	<b>2,676.83</b>
<b>C CASH FLOW FROM FINANCE ACTIVITIES:</b>		
INTEREST PAID	(14.79)	(44.41)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(14.79)</b>	<b>(44.41)</b>
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	<b>(350.94)</b>	<b>141.52</b>
OPENING CASH AND CASH EQUIVALENTS	1,171.34	1,029.83
CLOSING CASH AND CASH EQUIVALENTS	820.40	1,171.35

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

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

DATED: Jan 23,2021  
PLACE : Kolkata

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