

Date: 12.11.2025

To, The Manager (Listing) Bombay Stock Exchange Limited, P.J Towers, Dalal Street, Fort, Mumbai - 400001

Scrip Code: 530251

Dear Sir/Madam,

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board Meeting of the Company was held today i.e. on Wednesday, 12th November, 2025 at the registered office of the Company, the Board has considered and approved the following;

1. The Unaudited Financial Results of the Company for the Quarter and three months ended September 30, 2025, Limited Review Report thereon and Declaration pursuant to Regulation 33(3)(c) of the SEBI (Listing Obligation and Disclosure Requirements), 2015.;

The Meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 3.30 P.M.

This is for your kind information and record.

For, RISA INTERNATIONAL LTD

Abhinand Abhinandar Jain an Jain

Date: 2025.11.12 15:32:14 +05'30'

Abhinandan Jain Whole time Director & CFO DIN: 03199953

(CIN: L99999MH1993PLC071062)

Regd. Office: 7, Plot No. 27/33, Beaumon Chambers, Nagindas Master Lane, Hutatma Chwok, Fort, Mumbai - 400001 Tel: +91 22 66668104, Email: risainternationalltd@gmail.com,

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs In Lakhs except EPS)

	Quarter ended			Six Month Ended		Year Ended
Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from Operations	12	12	14	72	=	3540
Other Operating Income		74	3940	(F=)	4	340
Total Income		8 =	(SE)	(84)	. 5	
Expenses						
Cost of Materials Consumed	·+ :	199	598	(-)	· ·	*
Purchase of stock in trade	1-1	100	5.00	0=0	15.	-
Changes in Inventories of Finished Goods, Work-in-	i= :	1-		-		
Progress and Stock-in-Trade			-		(F)	_
Employee Benefits Expense	2.30	2.81	2.70	5.11	5.76	11.75
Finance costs	7.09	4.64	3.93	11.73	7.60	15.77
Depreciation, Amortisation and Depletion Expenses	17	V:76	0.002	8	0.01	0.01
Sundry Balance Written Off	(E)	V .7 6	0.73	8	25	858.98
Other Expenses	0.84	7.44	3.56	8.28	8.75	13.71
Total Expenses	10.23	14.89	10.19	25.12	22.12	900.22
Profit / (Loss) before exceptional items and tax	(10.23)	(14.89)	(10.19)	(25.12)	(22.12)	(900.22)
Exceptional item	: <u>=</u> ::	-	18 4 6	-	-	_
Profit before Tax	(10.23)	(14.89)	(10.19)	(25.12)	(22.12)	(900.22)
Income Tax Expenses						
- Current Tax	3=3	æ :	100	=	æ:	-
- Deferred Tax	546	-	300	-	<u>,</u>	
Total Tax Expenses / (Income)	1 7 0	.=.	10 .0 0			
Profit for the Period	(10.23)	(14.89)	(10.19)	(25.12)	(22.12)	(900.22)
Other comprehensive income (after tax)	1.72			-		•
Total Comprehensive Income for the Period	(10.23)	(14.89)	(10.19)	(25.12)	(22.12)	(900.22)
Earnings per Equity Share (Face Value Rs. 2) (Not annualised)						
(a) Basic Earning Per Share	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.56)
(b) Diluted Earning Per Share	(0.01)	(0.01)	(0.01)	(0.02)	(0.01)	(0.56)
Paid up Equity Share Capital (Face Value Rs. 2/- Each)	3,190.01	3,190.01	3,190.01	3,190.01	3,190.01	3,190.01

Notes

- 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.
- 2 The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November 2025
- 3 The Statutory Auditors or the Company have carried out a Limited Review of the results for the 2nd Quarter & half year ended 30.09.2025
- 4 In accordance with Indian Accounting Standards (Ind-AS 108), the Company has disclosed Segment results in the Financial Results.
- 5 The Previous Period Figures have been regrouped, rearranged, reclassified or reworked as necessary to confirm to the current year accounting treatment.

For RISA INTERNATIONAL LTD.

Abhinandan Digitally signed by Abhinandan Jain

Abhinandan Jain Date: 2025.11.12 15:12:24 +05'30'

ABHINANDAN JAIN
Whole Time Director &CFO

DIN: 03199953

Jain

Place : Mumbai Date : 12/11/2025

(CIN: L99999MH1993PLC071062)

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Segment wise Revenue Results and Capital Employed

(Rs In Lakhs)

	Quarter end	Quarter ended			Six Month Ended	
Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Trading	9 <u>2</u> 8	920	52	经	320	22
b. Real Estate	120	127	822	些	12	0
Net Sales/Income From Operation		-	72	-	-	-
Segment Expense						
a. Trading	(3.15)	(10.25)	(6.26)	(13.40)	(14.52)	(884.45)
b. Real Estate						
Total Segment Expense	(3.15)	(10.25)	(6.26)	(13.40)	(14.52)	(884.45)
Segment Result						
a. Trading	(3.15)	(10.25)	(6.26)	(13.40)	(14.52)	(884.45)
b. Real Estate	(#1)		97 82 3. 11 2	500 W	100 m	=
Total Segment Result before Tax	(3.15)	(10.25)	(6.26)	(13.40)	(14.52)	(884.45)
Unallocable Expenditure (Net)						
a. Interest and Finance Charges	7.09	4.64	3.93	11.73	7.60	15.77
Total Profit before Tax	(10.23)	(14.89)	(10.19)	(25.12)	(22.12)	(900.22)
Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Trading	(1,102.04)	(1,091.81)	(198.82)	(1,102.04)	(198.82)	(1,076.92)
b. Real Estate	712.25	712.25	712.25	712.25	712.25	712.25
c. Unallocable	100000000000	2006-1003/00/00	520-310-2-300-2-3		Note: Section 1975	25-270/83/05
TOTAL CAPITAL EMPLOYED	(389.79)	(379.56)	513.43	(389.79)	513.43	(364.67)

For RISA INTERNATIONAL LTD.

Abhinandan

Jain

Digitally signed by Abhinandan Jain Date: 2025.11.12 15:12:42 +05'30'

ABHINANDAN JAIN Whole Time Director &CFO DIN: 03199953

Place : Mumbai Date : 12/11/2025

(CIN: L99999MH1993PLC071062)

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

	As on	As on	
Particulars	30.09.2025	31.03.2025	
ASSETS			
Non Current Assets			
Property, Plant & Equipment	0.05	0.05	
Financial Assets	153	5	
i. Investments			
ii. Trade Receivables			
iii. Other Financial Assets			
Other Non Current Assets	712.25	712.25	
Total Non-Current Assets	712.30	712.30	
Current Assets			
Inventories	200	5	
Financial Assets			
i. Trade Receivables			
ii. Cash and Cash Equivalents	0.10	0.14	
iii. Loans			
iv. Other Financial Assets			
Other Current Assets	9.69	8.57	
Total Current Assets	9.78	8.71	
TOTAL ASSETS	722.08	721.01	
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	3,190.01	3,190.01	
Other Equity	(3,579.79)	(3,554.67	
Total Equity	(389.79)	(364.67)	
Liabilities			
Non-Current Liabilities			
Other Non-Current Liabilities	228.26	228.26	
Total non-current liabilities	228.26	228.26	
Current Liabilities			
Financial Liabilities			
i. Borrowings	694.31	207.81	
ii. Trade Payables	171.95	646.95	
iii. Other Financial Liabilities	11.71		
Current Tax Liabilities (net)			
Other Current Liabilities	5.64	2.66	
Total Current Liabilities	883.61	857.42	
Total Liabilities	1,111.87	1,085.68	
Total Equity and Liabilities	722.08	721.01	

For RISA INTERNATIONAL LTD.

Abhinandan Digitally signed by Abhinandan Jain Date: 2025.11.12 15:15:08 +05'30'

Place : Mumbai Date: 12/11/2025 ABHINANDAN JAIN Whole Time Director &CFO

DIN: 03199953

(CIN: L99999MH1993PLC071062)

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CASH FLOW STATEMENT

(Rs. in Lakhs)

	Particulars		Year to date		
			30.09.2024		
		Unaudited	Unaudited		
Cash flows from Opera	ting Activities				
Profit for the Year		(25.12)	(22.12)		
Adjustments to reconcil	le net profit to net cash provided by operating a				
**************************************	Depreciation and Amortization	- I	0.01		
	Finance cost	11.73	7.60		
	Interest Income	- 1	<u></u>		
Operating Profit/ (Loss) before working capital changes	(13.40)	(14.51)		
Changes in assets and l		1			
: -	Trade Receivables	- 1			
	Loans & Other Financial Assets	- 1	=		
	Other Current Assets	(1.12)	(0.80)		
	Trade Payables	(475.00)	8 1		
	Other Financial Liabilities	11.71	24.20		
	Other Current Liabilities	2.98	(1.18)		
Net Cash Generated Fro	om/ (Used in) operations	(474.82)	7.71		
Tax paid (net of refunds)	12 (20 t -	- 1	5		
Net cash flow from open	rating activities	(474.82)	7.71		
Cash flows from Investi	ing Activities				
	Repayment of Loan Given	1 - 1			
	Interest received	1 - 1	<u></u>		
	Capital Advances	- 1	=		
Net cash flow from / (us	sed in) investing activities				
Cash flows from Financ					
	Short term Borrowings Taken	- 1			
	Repayment of Short Term Borrowings	486.50	<u></u>		
	Finance cost	(11.73)	(7.60)		
Net cash flow from / (used in) Financing activities		474.77	(7.60)		
	e) in Cash and Cash Equivalents	(0.04)	0.11		
Cash and Cash Equival	ents				
Opening Balance		0.14	0.29		
Closing Balance		0.10	0.40		

For RISA INTERNATIONAL LTD.

Abhinand Digitally signed by Abhinandan Jain Date: 2025.11.12 an Jain

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ABHINANDAN JAIN

Whole Time Director &CFO

DIN: 03199953

Place : Mumbai Date: 12/11/2025

MOTILAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
(A MEMBER FIRM OF MARCKS NETWORK)



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors,
RISA INTERNATIONAL LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Financial Results of RISA INTERNATIONAL LIMITED ("the Company") for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the listing Regulations").
- 2. The Company's management is responsible for preparation of the statement in the accordance with the recognition and measurement and 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Director. Our responsibility is to express 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 limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 of unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



MOTILAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
(A MEMBER FIRM OF MARCKS NETWORK)



Other Matters

Financial Results for the quarter ended June 30, 2025, and prior periods were reviewed / audited by the previous Statutory Auditors i.e., AMS & Co., Chartered Accountants. We have relied upon Limited Review Reports / Audit Reports of the preceding Auditors for all such previous periods. Our Conclusion is not modified with respect to this matter.

For Motilal & Associates LLP (a member firm of MARCKS Network) Chartered Accountants ICAI FRN: 106584W/W100751

CA Motilal Jain Partner Membership No.:036811

Place: Mumbai Date: 12/11/2025

UDIN: 25036811BMOJAF2181

