

RSC INTERNATIONAL LTD

CIN: L17124RJ1993PLC007136

To,
Manager (CRD)
Bombay Stock Exchange Ltd. (BSE)
P.J. Towers, Dalal Street,
Mumbai 400001

May 22, 2026

Scrip Code- 530179 ISIN: INE015F01019

Sub.: Outcome of the Board Meeting held on Friday, May 22, 2026
Ref – Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
(“Listing Regulations”)

In reference to the captioned subject, we would like to inform you that the Board of Directors of the Company in their Board Meeting held today i.e. Friday, May 22, 2026 have considered and have inter alia, approved, and taken on record the following transactions:

1. Financial Results:

The Audited Financial Result for the quarter and financial year ended March 31, 2026, along with the Audit Report of the Statutory Auditor in compliance with Regulation 30 and 33 of Listing Regulations.

The meeting commenced at 5:00 PM concluded at 06.30 PM

We request you to take the above information on record.

For RSC International Limited

SHAILESH
AGRAWAL

Digitally signed by
SHAILESH AGRAWAL
Date: 2026.05.22
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Shailesh Agrawal
Managing Director
DIN: 06597393

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

(Rs. In Thousands)


Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Income from operations	-	-	-	990.87	15,600.63
	b) Other Income	-	-	-	-	-
	Total Income	-	-	-	990.87	15,600.63
2	Expenses					
	a) Cost of materials Purchased/Consumed	-	-	-	-	-
	b) Purchases of stock in trade	-	-	-	689.60	12,203.92
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	0.31	-	0.31
	d) Employee benefit expenses	60.00	40.00	60.00	200.00	237.50
	e) Depreciation and amortisation expenses	-	-	-	-	-
	f) Finance costs	-	-	-	-	-
	g) Other expenses	649.25	2,370.28	5,319.94	3,262.53	5,768.82
	Total Expenses	709.25	2410.28	5,380.25	4,152.13	18,210.55
3	Profit / (Loss) before exceptional items (1-2)	-709.25	-2410.28	-5,380.25	-3,161.25	-2,609.93
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	-709.25	-2410.28	-5,380.25	-3,161.25	-2,609.93
6	Tax expense	-	-	-	-	-
		-	-	-	-	-
7	Defered Tax	-	-	-	-	-
8	Net Profit / (Loss) for the period (5-6)	-709.25	-2410.28	-5,380.25	-3,161.25	-2,609.93
9	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-
10	Total comprehensive income (net of tax) (7+8)	-709.25	-2410.28	-5,380.25	-3,161.25	-2,609.93
11	Paid-up Equity Share Capital (Face value Rs.10/- per share)	5749.70	5749.70	5749.70	5,749.70	5,749.70
12	Other Equity	-	-	-	-	-
13	Earning per share (EPS) (in ₹) (not annualised)					
	i). Basic EPS	-0.12	-0.42	-0.94	-0.55	-0.45
	ii). Diluted EPS	-0.12	-0.42	-0.94	-0.55	-0.45

Notes:

- The above audited financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and taken on record by the Board of Directors at its meeting held on May 22, 2026 after being reviewed by the Audit Committee and have been Audited by Statutory Auditors of the Company who have issued an Audited report with Qualified opinion thereof.
- The company is engaged in only single business hence no information has been furnished in accordance with IND AS 108 on "Operating Segments" issued by the Institute of Chartered Accountants of India
- This Statement had been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind-AS) - 34, Interim Financial Reporting 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) Accounting Rules, 2016.
- Figures for the Quarter ended on 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year and year ended on 31st March 2026
- Previous period figures have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Discrepancies were noted in the accounting and presentation of share application money received towards calls in arrears during previous financial years, same has been rectified in current financial year and duly approved via. Board resolution dated 14-11-2025
- Deferred Tax Asset (DTA)- Under IND AS 12, the 3 conditions for recognition of a DTA are:
 1. Deductible Temporary Difference — Carrying amount of an asset/liability differs from its tax base, resulting in deductible amounts in future periods.
 2. Probable Future Taxable Profits — Sufficient future taxable profits must be available to utilise the DTA.
 3. Carry Forward of Unused Tax Losses/Credits — DTA can be recognised for unutilised losses or credits, provided future taxable profits are probable.
 *As the management finds above conditions are not being satisfied for FY 2025-26 and hence DTA is not created in this FY 2025-26.

Place : Jaipur
 Date: 22/05/2026

For RSC International Ltd


 Shailesh Agarwal
 Director
 DIN: 06597393

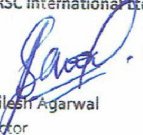
RSC INTERNATIONAL LIMITED

CIN: L17124RJ1993PLC007136
Balance sheet as at 31st March 2026

Particulars		As at 31st March 2026 (Rs. Thousand)	As at 31 March 2025 (Rs. Thousand)
I. ASSETS			
<u>Non-current assets</u>			
a) Property, Plant and Equipment		-	-
<u>b) Financial Assets</u>			
i) Investments		-	-
ii) Loan		-	-
ii) Other Financial Assets		-	-
iii) Deferred Tax Assets		-	-
Total Non-current assets		-	-
<u>Current assets</u>			
a) Inventories		-	-
<u>b) Financial Assets</u>			
i) Trade receivables	1	2,055.50	7,239.57
ii) Cash and cash equivalents	2	4.99	36.35
iii) Bank balances other than (ii) above		-	-
iv) Other Financial Assets		-	-
c) Other current assets	3	219.21	1,327.90
Total Current Assets		2,279.70	8,603.82
Total Assets		2,279.70	8,603.82
II. EQUITY AND LIABILITIES			
<u>Equity</u>			
a) Equity Share Capital	4	57,497.00	57,497.00
b) Other Equity	5	-58,823.71	-55,662.46
Total Equity		-1,326.71	1,834.54
<u>Liabilities</u>			
<u>Non-current liabilities</u>			
a) Financial Liabilities		-	-
b) Provisions		10.00	-
c) Deferred Tax Liabilities (Net)		-	-
Total non-current liabilities		10.00	-
<u>Current liabilities</u>			
a) Financial Liabilities		-	-
i) Borrowings	6	1,216.22	786.35
(ii) Trade payables	7	291.43	5,447.42
(iii) Other Financial Liabilities		-	-
b) Other current liabilities	8	2,088.76	535.48
c) Provisions		-	-
Total current liabilities		3,596.41	6,769.26
Total Liabilities		3,606.41	6,769.26
Total Equity and Liabilities		2,279.70	8,603.82

Place : Jaipur
Date: 22/05/2026

For RSC International Ltd


Shailesh Agarwal
Director
DIN: 06597393


RSC INTERNATIONAL LIMITED
CIN: L17124RJ1993PLC007136
Cash Flow Statement for the Year ended 31st March 2026

Particulars		As at 31st March 2026 (Rs. Thousand)	As at 31 March 2025 (Rs. Thousand)
Cash flow from/(used in) operating activities			
Profit before tax		-3,161.25	-2,609.93
Adjustment for:			
Profit from sale of Investment		-	-
Depreciation and amortization		-	-
Operating profit before working capital changes		-3,161.25	-2,609.93
Movement in working capital:			
Increase/(decrease) in trade payable and other financial liabilities		-5,155.99	2,810.29
Increase / (Decrease) in Other Current Liabilities		1,553.28	458.73
Increase / (Decrease) in Provision		10.00	
(Increase)/decrease in Trade receivables		5,184.07	-5,594.94
(Increase)/decrease in inventories		-	0.31
(Increase)/decrease in Other Current Assets		1,108.68	197.03
Cash generated/(used) in operations		2,700.04	-2,128.58
Income tax paid		-	-
Cash generated/(used) in operations	(A)	-461.22	-4,738.50
Cash flow from/(used) investing activities			
(Increase)/decrease in Non Current Assets		-	-
(Increase)/decrease in Investment		-	-
Cash generated/(used) in investing activities	(B)	-	-
Cash flow from/(used) Financing activities			
Equity share		-	4,611.00
Borrowings		429.86	66.08
Cash generated/(used) in financing activities	(C)	429.86	4,677.08
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	-31.37	-61.42
Total Cash and cash equivalent at beginning of year		36.35	97.77
Total Cash and cash equivalent at end of year		4.99	36.35
Net increase/(decrease) as disclosed above		-31.37	-61.42

Note: 1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 3 on Cash Flow Statements issued by the Institute of Chartered Accountants of India.

Place : Jaipur
Date: 22/05/2026

For RSC International Ltd


Shailesh Agarwal
Director
DIN: 06597393



Auditor's Report on Standalone Financial Result for Quarterly Financial Results and Year ended March 31, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

**The Board of Directors
RSC International Limited**

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying Standalone Financial Results of RSC International Limited ('the Company') for the Quarter and year ended March 31, 2026 (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the Quarter and year ended March 31, 2026.

Basis of Qualified Opinion

The Company continues to prepare its account as going concern basis, despite facts that-

- a) There is an erosion in Net worth of the Company
- b) Company is incurring cash losses for last many years

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the company in accordance with the code of Ethics issued by the Institute of chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion. Forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Matter

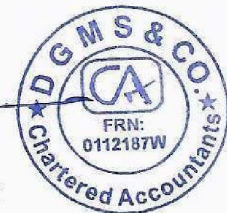
The standalone financial results include the results for the Quarter and Year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year. Also, the figures up to the end of the third Quarter of the year had only been reviewed and not subjected to audit.

Date: 22nd May 2026
Place: Mumbai

FORD G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W



HIREN JAYANTILAL MARU
Partner
M. No.: 115279
UDIN: 26115279KFERJZ1491



RSC INTERNATIONAL LIMITED
Annexure-I

Statement of Impact of the audit qualifications submitted along with Audited financial results Statement of Impact of the audit qualifications for the financial year ended 31ST March 2026 (See Regulations 33/52 of the SEBI (LODR) Amended Regulation 2016)

(Rs in Thousands)

Sr. No.	Particular	As reported before adjusting for the qualification's	After adjustments of qualifications
1	Turnover/ Total income	990.87	990.87
2	Total Expenditure	4152.13	4152.13
3	Net profit /(Loss)	(3161.25)	(3161.25)
4	Earnings per share	(0.55)	(0.55)
5	Total assets	2279.70	2279.70
6	Total liabilities	3606.41	3606.41
7	Net worth	(1326.71)	(1326.71)
8	Any other financial items	-	-

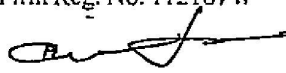
II Audit Qualifications (each audit qualifications separately)

Sr. No.	Particular	Audit Qualifications
(a)	Details of Audit Qualifications	The Company continues to prepare its account as going concern basis, despite facts that a. There is an erosion in the Net Worth of the Company b. Company is incurring cash losses for last many years
(b)	Type of audit Qualification	Qualified opinion
(c)	Frequeny of Qualification whether appeared first time / respective / since how long continuing	Third Time
(d)	For audit Qualification where the impact qualified by the auditor Management views.	NA

(e)	<p>For Audit Qualification(s) where the impact is not quantified by the auditor-</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If management is unable to estimate the impact, reasons for the same</p> <p>(iii) Auditors' Comments on (i) above</p>	<p>The Company is making Losses and with the infusion of funds from the Promoter Group is able manage and sustain. However, the Company is working towards its development.</p> <p>The Management is hopeful and confident that in future the Company will prosper with diversification of Business Activities.</p> <p>Looking to the fair accounting Policy, the Company will comply with the applicable provisions in the due course.</p>
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III Signatures:

For D G M S & Co.
Chartered Accountants
Firm Reg. No. 112187W



CA Hiren Jayantilal Maru
Partner
Membership No. 115279
Place: Mumbai
Dated: 22nd May, 2026



For RSC International Limited



Shailesh Agrawal
Managing Director

Place: Jaipur
Dated: 22nd May, 2026