

Date: February 14, 2021

To,

**The Bombay Stock Exchange**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400 001  
Scrip Code - 539875

**Calcutta Stock Exchange Limited**  
7, Lyons Range  
Kolkata - 700 001  
Scrip Code - 28123

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

**Ref: Regulation 30 and 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015**

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. February 14, 2021 have inter-alia considered and approved the Unaudited Standalone and Consolidated Financial Results.

The unaudited (Standalone & Consolidated) financial results for the Quarter Ended December 31, 2020 were reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company. The copy of the aforesaid financial results along with the Limited Review Report issued by M/s. Prasad Kumar & Co., Statutory Auditors of the Company is enclosed herewith.

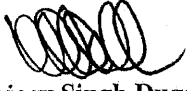
The meeting of the Board of Directors commenced at 12:00 PM and concluded at 12:30 PM.

You are requested to kindly take the same on records pursuant to Regulation 30 & 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking You,

Yours faithfully

For RSD Finance Limited

  
**Rajeev Singh Dugal**  
Managing Director  
DIN - 00052037

Enclosure: As above



**REGISTERED & ADMINISTRATIVE OFFICE**

**Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.**  
**Ph. : 0657-6620001, 7280009199 .**

Head Office : 1st Floor, Arvinder Complex, 2, S.B. Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone : 0657- 2321102, 6573379  
Branch Office: Sri Bimlanand Tower, G(G+2), 2nd Floor, Purulia Road, Opposite Sadar Hospital, Ranchi - 834 001. Phone : 0651-2212138, 9431107454

**Independent Auditor's Review Report on Unaudited Standalone Financial Results of RSD Finance Limited for the quarter ended December 31, 2020 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors  
**RSD Finance Limited**

1. I have reviewed the accompanying statement of unaudited Standalone financial results of **RSD Finance Limited** ("the Company") for the quarter ended December 31, 2020 and the year to-date results for the period April 01, 2020 to December 31, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in the accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. My responsibility is to issue a report on the Statement based on my review.
3. I conducted my review of the statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.
4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

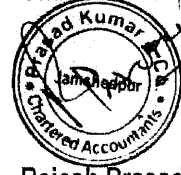


**PRASAD KUMAR & CO.**  
Chartered Accountants

Head Office : 1st Floor, Arvinder Complex, 2, S.B. Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone : 0657- 2321102, 6573379  
Branch Office : Sri Birmlanand Tower, G(G+2), 2nd Floor, Purulia Road Opposite Sadar Hospital, Ranchi - 834 001. Phone : 0651-2212138, 9431107454

5. My conclusion is not qualified in respect of these matters.

For M/s. Prasad Kumar & Co.  
Chartered Accountants



Rajesh Prasad

Partner

Membership No. 075409

Firm Registration No. 008816C

Date: 14.02.2021

Place: Jamshedpur

# RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

Email: rsdfinance.ltd@gmail.com  
Web: www.rsdfinancelimited.com

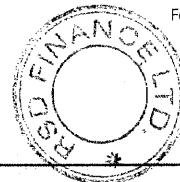
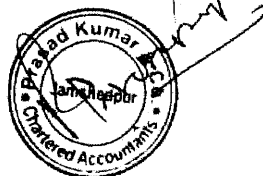
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2020

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2020 (Un - Audited)	30/09/2020 (Un - Audited)	31/12/2019 (Un - Audited)	31/12/2020 (Un - Audited)	31/12/2019 (Un - Audited)	31/03/20 (Audited)
I	Revenue from Operations						
	Sale of Services	24.80	11.19	11.12	37.53	45.72	56.62
	Interest Income	91.13	45.64	56.33	175.28	177.18	348.85
	Dividend Income	1.20	0.50	0.25	1.73	2.54	4.22
	Net gain on fair value changes	21.36	5.65	5.63	89.60	(76.95)	(81.64)
	<b>Total revenue from operations</b>	<b>138.49</b>	<b>62.98</b>	<b>73.33</b>	<b>304.14</b>	<b>148.49</b>	<b>328.05</b>
II	Other Income						
	Net Gain on sale of Financial Instruments	62.01	40.15	11.70	106.08	57.67	63.29
	Other Incomes	0.10	2.48	3.53	7.67	10.58	14.13
	<b>Total Other Income</b>	<b>62.11</b>	<b>42.63</b>	<b>15.23</b>	<b>113.73</b>	<b>68.25</b>	<b>77.42</b>
III	<b>Total income (III)</b>	<b>200.60</b>	<b>105.61</b>	<b>88.56</b>	<b>417.87</b>	<b>216.74</b>	<b>405.47</b>
IV	Expenses						
	Cost of materials consumed	5.34	2.80	1.74	9.39	11.24	15.08
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	16.20	14.43	18.69	43.40	56.43	71.70
	Finance costs	0.13	0.15	0.21	0.45	0.68	0.87
	Depreciation and amortisation expense	2.33	1.77	2.90	7.00	8.70	11.60
	Provisions	(0.29)	(0.27)	-	(0.58)	-	38.86
	Other expenses	25.48	25.69	25.55	58.53	73.24	106.51
	<b>Total expenses</b>	<b>49.19</b>	<b>44.57</b>	<b>49.09</b>	<b>118.19</b>	<b>150.29</b>	<b>244.62</b>
V	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>151.41</b>	<b>61.04</b>	<b>39.47</b>	<b>299.68</b>	<b>66.45</b>	<b>160.85</b>
VI	Exceptional Item						
VII	<b>Profit / (Loss) before tax (V + VI)</b>	<b>151.41</b>	<b>61.04</b>	<b>39.47</b>	<b>299.68</b>	<b>66.45</b>	<b>160.85</b>
VIII	Tax expense						
	a) Current Tax	34.90	9.20	6.92	48.21	29.00	46.26
	b) Deferred Tax	(11.35)	1.10	1.19	0.15	(15.74)	(16.67)
	<b>Total Tax Expenses</b>	<b>23.55</b>	<b>10.30</b>	<b>8.11</b>	<b>48.36</b>	<b>13.26</b>	<b>29.59</b>
IX	<b>Net Profit / (Loss) for the period after tax (VII - VIII)</b>	<b>127.86</b>	<b>50.74</b>	<b>31.36</b>	<b>251.32</b>	<b>53.19</b>	<b>131.26</b>
X	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	87.09	78.29	16.96	264.13	(40.67)	(206.38)
	(ii) Income tax relating to items that will not be classified to profit or loss	13.83	13.07	3.50	43.38	(8.41)	(42.49)
	(iii) Items that will be classified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income for the year (net of tax)</b>	<b>73.26</b>	<b>65.22</b>	<b>13.46</b>	<b>220.75</b>	<b>(32.46)</b>	<b>(163.89)</b>
XI	<b>Total comprehensive income for the period</b>	<b>201.12</b>	<b>115.96</b>	<b>44.82</b>	<b>472.07</b>	<b>20.73</b>	<b>(32.63)</b>
XII	Paid-up Equity Share Capital (Face Value of Rs. 5 per share w.e.f. 12.02.2020) (Previous Face Value Rs. 10 per share) (Please refer note no. 2)	647.32	647.32	647.32	647.32	647.32	647.32
XIII	Earnings per share :(in Rs.)						
	(a) Basic	1.55	0.90	0.69	3.65	0.32	(0.25)
	(b) Diluted	1.55	0.90	0.69	3.65	0.32	(0.25)

See accompanying notes to the standalone financial results

Date: 14.02.2021  
Place: Jamshedpur



For and on behalf of the Board

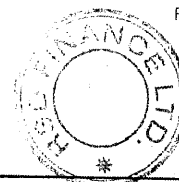
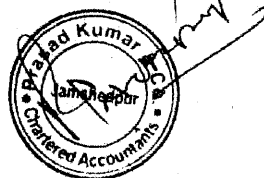
Rajeev Singh Dugal  
Managing Director  
DIN - 00052037

REGISTERED & ADMINISTRATIVE OFFICE

Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.  
Ph. : 0657-6620001, 7280009199 .

Standalone Segment wise Revenue, Result & Capital Employed for the Quarter and Nine Months ended 31st December, 2020

Sl. No.	Particulars	(Rs. In Lakh)					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2020 (Un - Audited)	30/09/2020 (Un - Audited)	31/12/2019 (Un - Audited)	31/12/2020 (Un - Audited)	31/12/2019 (Un - Audited)	31/03/20 (Audited)
	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	175.80	94.42	77.44	380.34	171.02	348.85
	(b) Job work & Manufacturing activities	24.80	11.19	11.12	37.53	45.72	56.62
	(c) Unallocable						
1	<b>Total</b>	200.60	105.61	88.56	417.87	216.74	405.47
	Less: Inter segment Revenue						
	<b>Net Sale/ Income from operations</b>	200.60	105.61	88.56	417.87	216.74	405.47
	<b>Segment Results (Profit) (+) / Loss (-) before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	141.78	58.29	37.95	291.89	58.27	155.82
	(b) Job work & Manufacturing activities	9.76	2.90	1.73	8.24	8.86	5.90
	(c) Unallocable						
2	<b>Total</b>	151.54	61.19	39.68	300.13	67.13	161.72
	Less: Interest	0.13	0.15	0.21	0.45	0.68	0.87
	<b>Total Profit before Tax</b>	151.41	61.04	39.47	299.68	66.45	160.85
	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	5,679.36	5,808.57	5,373.91	5,679.36	5,373.91	5,250.45
	(b) Job work & Manufacturing activities	153.80	154.90	165.06	153.80	165.06	157.21
	(c) Unallocable						
3	<b>Total Segment Assets</b>	5,833.16	5,963.47	5,538.97	5,833.16	5,538.97	5,407.66
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	<b>Total Assets</b>	5,833.16	5,963.47	5,538.97	5,833.16	5,538.97	5,407.66
	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	260.44	590.43	374.98	260.44	374.98	302.10
	(b) Job work & Manufacturing activities	91.22	92.65	97.06	91.22	97.06	96.13
	(c) Unallocable						
4	<b>Total Segment Liabilities</b>	351.66	683.08	472.04	351.66	472.04	398.23
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	<b>Total Liabilities</b>	351.66	683.08	472.04	351.66	472.04	398.23



For and on behalf of the Board

*Rajeev Singh Duga*  
Rajeev Singh Duga  
Managing Director  
DIN - 00052037

Date: 14.02.2021  
Place: Jamshedpur

**REGISTERED & ADMINISTRATIVE OFFICE**

Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.  
Ph. : 0657-6620001, 7280009199 .

NOTES:-

1 The above standalone financial results for the Quarter and Nine Months ended December 31, 2020 have been reviewed by the Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2021 in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. These financial results has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. The financial results for the quarter ended December 31, 2020 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.

2 The equity share capital of the company has been sub-divided from 1 (one) equity share of face value of Rs. 10 each, fully paid up into 2 (two) equity shares of face value of Rs. 5 each, fully paid up effective from February 12, 2020 as the record date. Consequent to the sub-division of equity shares, 64,73,240 equity shares of face value of Rs. 10 each has been sub-divided into 1,29,46,480 equity shares of face value of Rs. 5 each. As the sub-division has affected from Feb 12, 2020, the same is not reflected in the financial statements for the quarter & nine month ended December 31, 2019.

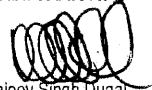
3 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place : Jamshedpur  
Date : 14.02.2021



For and on behalf of the Board of Directors



  
Rajeev Singh Dugal  
Managing Director  
DIN: 00052037

**REGISTERED & ADMINISTRATIVE OFFICE**

**Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.  
Ph. : 0657-6620001, 7280009199 .**

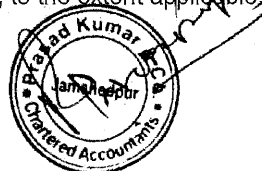
**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the quarter ended December 31, 2020 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors  
RSD Finance Limited

1. I have reviewed the accompanying statement of unaudited consolidated financial results of **RSD Finance Limited** ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2020 and the year to-date results for the period from April 01, 2020 to December 31, 2020 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), including relevant circulars issued by the SEBI from time to time.
2. This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, have been prepared in the accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my review of the statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India ('the SEBI') under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



**PRASAD KUMAR & CO.**  
Chartered Accountants

Head Office : 1st Floor, Arvinder Complex, 2, S.B. Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone : 0657- 2321102, 6573379  
Branch Office: Sri Birmlanand Tower, G(G+2), 2nd Floor, Purulia Road, Opposite Sadar Hospital, Ranchi - 834 001. Phone : 0651-2212138, 9431107454

4. This Statement includes the results of the following entity:

Sr. No	Name of the Company	Relationship with the Holding Company
1.	Precision Automotive Pvt Ltd	Wholly owned subsidiary
2.	SRP Oil Pvt Ltd	Subsidiary
3.	Sigma HTS LLP	Step down subsidiary


5. Based on my review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the subsidiary companies auditors referred to in paragraph 6 below, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. My conclusion is not modified in respect of this matter.

6. I did not review the interim financial results of a subsidiary included in the consolidated unaudited financial results; whose interim financial results reflects total revenues of Rs. 4,91,61,614/- from SRP Oil Pvt Ltd, Rs. 3,87,05,654/- from Precision Automotive Private Limited & Rs. 22,91,74,276/- from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 87,44,049/- from SRP Oil Pvt Ltd, Rs. 3,26,88,536/- from Precision Automotive Private Limited & Rs. 1,42,23,709/- from SIGMA HTS LLP, respectively as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor whose report have been furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of that subsidiary, is based solely on the report of other auditor and the procedures performed by me as stated in paragraph 3 above.

My conclusion is not qualified in respect of these matters.

Date: 14.02.2021  
Place: Jamshedpur

For M/s. Prasad Kumar & Co.  
Chartered Accountants



Rajesh Prasad  
Partner  
Membership No. 075409  
Firm Registration No. 008816C



# RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

Email: rsdfinance.ltd@gmail.com  
Web: www.rsdfinancelimited.com

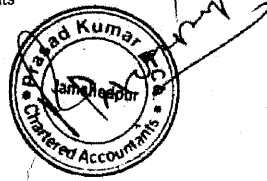
## Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2020

(Rs. in Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/20
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Income from Operations						
	Sale of Products & Services	1,527.68	750.77	1,634.01	2,567.54	4,487.68	6,179.06
	Interest Income	243.57	86.08	138.17	428.15	367.04	630.09
	Dividend Income	1.24	1.07	59.12	2.34	85.57	103.35
	Net gain on fair value changes	(31.60)	98.42	(7.76)	194.86	(67.70)	(82.17)
	<b>Total revenue from operations</b>	<b>1,740.89</b>	<b>936.34</b>	<b>1,823.54</b>	<b>3,192.89</b>	<b>4,882.79</b>	<b>6,830.33</b>
II	Other Income						
	Net Gain on sale of Financial Instruments	243.03	31.46	93.57	332.02	295.77	333.02
	Other Incomes	31.61	14.68	8.09	51.30	209.91	86.71
	<b>Total Other income</b>	<b>274.64</b>	<b>46.14</b>	<b>101.66</b>	<b>383.32</b>	<b>505.68</b>	<b>419.73</b>
III	<b>Total income (I+II)</b>	<b>2,015.53</b>	<b>982.48</b>	<b>1,925.20</b>	<b>3,576.21</b>	<b>5,388.47</b>	<b>7,250.06</b>
IV	Expenses						
	Cost of materials consumed	910.03	316.67	859.51	1,404.60	2,367.35	3,296.33
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	107.68	76.22	141.07	239.16	377.19	503.18
	Finance costs	43.49	49.20	47.49	131.93	122.29	165.56
	Depreciation and amortisation expense	117.30	118.95	145.71	354.91	427.86	541.49
	Provision	(0.29)	(0.27)	-	(0.58)	-	93.26
	Other expenses	355.41	242.13	333.17	702.29	988.09	1,346.97
	<b>Total expenses</b>	<b>1,633.62</b>	<b>802.90</b>	<b>1,526.95</b>	<b>2,832.31</b>	<b>4,302.78</b>	<b>5,946.79</b>
V	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>481.91</b>	<b>179.58</b>	<b>398.25</b>	<b>743.90</b>	<b>1,085.69</b>	<b>1,303.27</b>
VI	Exceptional items						
VII	<b>Profit / (Loss) before tax (V + VI)</b>	<b>481.91</b>	<b>179.58</b>	<b>398.25</b>	<b>743.90</b>	<b>1,085.69</b>	<b>1,303.27</b>
VIII	Tax expense						
	a) Current Tax	87.89	15.24	83.00	112.94	218.75	248.76
	b) Deferred Tax	(20.42)	11.15	(2.53)	22.19	(10.12)	(16.89)
	<b>Total Tax Expenses</b>	<b>67.47</b>	<b>26.39</b>	<b>80.47</b>	<b>135.13</b>	<b>208.63</b>	<b>231.87</b>
IX	<b>Net Profit/ (Loss) for the period (VII - VIII)</b>	<b>414.44</b>	<b>153.19</b>	<b>317.78</b>	<b>608.77</b>	<b>877.06</b>	<b>1,071.40</b>
X	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	198.20	142.81	37.13	493.71	5.33	(246.73)
	(ii) Income tax relating to items that will not be classified to profit or loss	16.75	27.04	9.09	73.85	4.43	(52.64)
	(iii) Items that will be classified to profit or loss	-	-	-	-	-	-
	(i) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income for the year (net of tax) (i - ii)</b>	<b>181.45</b>	<b>115.77</b>	<b>28.04</b>	<b>419.86</b>	<b>0.90</b>	<b>(194.09)</b>
XI	<b>Total comprehensive income for the period</b>	<b>595.89</b>	<b>268.96</b>	<b>345.82</b>	<b>1,028.63</b>	<b>877.96</b>	<b>877.31</b>
XII	Profit for the period attributable to						
	Owners of the Company	187.21	150.00	209.99	422.09	602.51	746.00
	Non-Controlling Interest	227.23	3.19	107.80	186.58	274.55	325.40
XIII	Other Comprehensive Income attributable to						
	Owners of the Company	171.00	102.37	21.13	376.86	(14.92)	(179.78)
	Non-Controlling Interest	10.45	13.40	6.91	43.00	15.82	(14.33)
XIV	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Company	358.21	252.37	231.11	798.95	587.59	566.24
	Non-Controlling Interest	237.68	16.59	114.71	229.68	290.37	311.07
XV	Paid-up Equity Share Capital (Face Value of Rs. 5 per share w.e.f. 12.02.2020) (Previous Face Value Rs. 10 per share) (Please refer note no. 2)	647.32	647.32	647.32	647.32	647.32	647.32
XVI	Earnings per share : (in Rs.)						
	(a) Basic	2.77	1.95	3.57	6.17	9.08	4.37
	(b) Diluted	2.77	1.95	3.57	6.17	9.08	4.37

See accompanying notes to the standalone financial results

Date: 14.02.2021  
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal  
Managing Director  
DIN - 00052037

### REGISTERED & ADMINISTRATIVE OFFICE

Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.  
Ph. : 0657-6620001, 7280009199 .

# RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

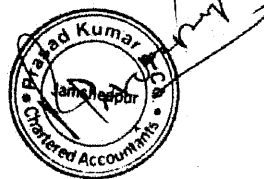
Email: rsdfinance.ltd@gmail.com  
Web: www.rsdfinancelimited.com

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter & Nine Months ended 31st December, 2020

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Consolidated 31/12/2020	Consolidated 30/09/2020	Consolidated 31/12/2019	Consolidated 31/12/2020	Consolidated 31/12/2019	Consolidated 31/03/2020
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	341.75	196.59	183.57	767.40	515.77	790.17
	(b) Job work & Manufacturing activities	24.80	11.19	11.11	37.53	45.72	56.62
	(c) Hotel business related activities	380.39	37.11	699.61	491.62	1,766.10	2,304.52
	(d) Heat Treatment Activity	1,277.40	740.77	1,032.45	2,291.73	3,063.33	4,105.99
	<b>Total</b>	<b>2,024.34</b>	<b>985.66</b>	<b>1,926.74</b>	<b>3,588.28</b>	<b>5,390.92</b>	<b>7,257.30</b>
	Less: Inter segment Revenue	8.81	3.18	1.54	12.07	2.45	7.24
	<b>Net Sale/ Income from operations</b>	<b>2,015.53</b>	<b>982.48</b>	<b>1,925.20</b>	<b>3,576.21</b>	<b>5,388.47</b>	<b>7,250.06</b>
2	<b>Segment Results (Profit) (+) / (-) Loss before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	253.42	152.23	118.93	607.34	318.90	433.65
	(b) Job work & Manufacturing activities	9.76	2.90	1.73	8.24	8.86	5.90
	(c) Hotel business related activities	112.19	(70.63)	282.01	28.08	606.13	723.48
	(d) Heat Treatment Activity	150.03	144.28	43.07	232.17	274.09	305.80
	<b>Total</b>	<b>525.40</b>	<b>228.78</b>	<b>445.74</b>	<b>875.83</b>	<b>1,207.98</b>	<b>1,468.83</b>
	Less: Interest	43.49	49.20	47.49	131.93	122.29	165.56
	<b>Total Profit before Tax</b>	<b>481.91</b>	<b>179.58</b>	<b>398.25</b>	<b>743.90</b>	<b>1,085.69</b>	<b>1,303.27</b>
3	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	11,758.81	11,718.88	11,481.18	11,758.81	11,481.18	11,404.32
	(b) Job work & Manufacturing activities	153.80	154.90	165.06	153.80	165.06	157.21
	(c) Hotel business related activities	5,047.32	4,923.76	4,916.12	5,047.32	4,916.12	4,963.69
	(d) Heat Treatment Activity	4,405.24	4,336.50	3,680.72	4,405.24	3,680.72	3,836.58
	<b>Total Segment Assets</b>	<b>21,365.17</b>	<b>21,134.04</b>	<b>20,243.08</b>	<b>21,365.17</b>	<b>20,243.08</b>	<b>20,361.80</b>
	Less: Intersegment Elimination	0.46	-	0.33	0.46	0.33	-
	Add: Unallocated Corporate Assets	-	-	-	-	-	-
	<b>Total Assets</b>	<b>21,364.71</b>	<b>21,134.04</b>	<b>20,242.75</b>	<b>21,364.71</b>	<b>20,242.75</b>	<b>20,361.80</b>
4	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	1,090.53	1,405.90	1,362.70	1,090.53	1,362.70	1,413.49
	(b) Job work & Manufacturing activities	91.22	92.65	97.06	91.22	97.06	96.13
	(c) Hotel business related activities	634.55	632.98	631.18	634.55	631.18	638.36
	(d) Heat Treatment Activity	1,965.60	2,015.13	1,597.74	1,965.60	1,597.74	1,659.18
	<b>Total Segment Liabilities</b>	<b>3,781.90</b>	<b>4,146.66</b>	<b>3,688.68</b>	<b>3,781.90</b>	<b>3,688.68</b>	<b>3,807.16</b>
	Less: Intersegment Elimination	0.46	-	0.33	0.46	0.33	-
	Add: Unallocated Corporate Liabilities	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>3,781.44</b>	<b>4,146.66</b>	<b>3,688.35</b>	<b>3,781.44</b>	<b>3,688.35</b>	<b>3,807.16</b>

Date: 14.02.2021  
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Jagan  
Managing Director  
DIN - 00052037

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