

# RSD Finance Limited

CIN:L17222JH1963PLC013316

February 12, 2024

To Listing Department, <b>BSE Limited</b> 14th Floor, P.J.Towers, Dalal Street, Mumbai-400001 <b><u>Scrip Code – 539875</u></b>	To Listing Department <b>Calcutta Stock Exchange</b> 7, Lyons Range Kolkata – 700001 <b><u>Scrip Code – 28123</u></b>
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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. Monday, February 12, 2024 have inter-alia considered and approved the Unaudited (Standalone and Consolidated) Financial Results.

The unaudited (Standalone & Consolidated) Financial results for the 3<sup>rd</sup> Quarter and Nine Months ended December 31, 2023 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 above disclosures are being made in compliance with Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 7.00 PM and concluded at

We request you to please take the above on record.

Thanking you,

Yours faithfully,

**For RSD Finance Limited**

**Subhajita Biswal**  
**(Company Secretary & Compliance Officer)**

**Encl: - As above**

**Head Office** : 1st Floor, Arvinder Complex, 2, S.B. Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone : 0657- 2321102, 6573379  
**Branch Office**: Sri Bimianand 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, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors  
RSD Finance Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **RSD Finance Limited** ("the Company") for the 3<sup>rd</sup> quarter ended December 31, 2023 ('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. Our responsibility is to issue a report on the Statement based on Our review.
3. We conducted our 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 we 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 we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



**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  
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4. Based on Our review conducted as above, nothing has come to Our 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.

5. Our 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**  
**UDIN:**

**Date: 12.02.2024**

**Place: Jamshedpur**

Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Rs. in Lakhs)

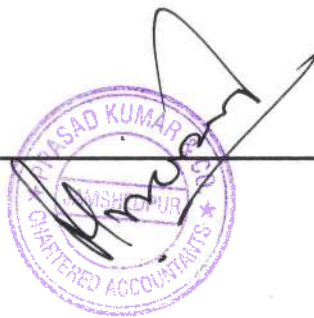
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/23 (Un-Audited)	30/09/23 (Un-Audited)	31/12/22 (Un-Audited)	31/12/23 (Un-Audited)	31/12/22 (Un-Audited)	31-03-2023 (Audited)
<b>I</b>	<b>Revenue from Operations</b>						
	Sale of Services	27.83	24.71	23.75	79.47	73.33	103.83
	Interest Income	212.44	130.62	135.05	502.12	330.29	458.44
	Dividend Income	1.20	7.81	3.04	10.51	12.32	13.50
	Net gain on fair value changes	50.24	28.21	101.05	125.37	63.79	11.38
	<b>Total revenue from operations</b>	<b>291.71</b>	<b>191.35</b>	<b>262.89</b>	<b>717.47</b>	<b>479.73</b>	<b>587.15</b>
<b>II</b>	<b>Other Income</b>						
	Net Gain on sale of Financial Instruments	44.79	56.62	157.94	132.90	235.78	269.59
	Other Incomes	1.98	9.93	16.14	10.94	23.06	17.99
	<b>Total Other income</b>	<b>46.77</b>	<b>66.55</b>	<b>174.08</b>	<b>143.84</b>	<b>258.84</b>	<b>287.58</b>
<b>III</b>	<b>Total income (I+II)</b>	<b>338.48</b>	<b>257.90</b>	<b>436.97</b>	<b>861.31</b>	<b>738.57</b>	<b>874.73</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of materials consumed	8.04	7.04	6.36	22.58	21.58	28.35
	Employee benefits expense	16.49	15.99	16.58	48.44	48.64	64.80
	Finance costs	0.01	0.01	0.02	0.03	0.05	0.08
	Depreciation and amortisation expense	1.17	1.56	1.59	4.07	4.78	6.30
	Provisions	-	(0.89)	0.13	-	1.10	4.52
	Other expenses	32.72	37.39	31.22	102.28	114.61	154.19
	<b>Total expenses</b>	<b>58.43</b>	<b>61.10</b>	<b>55.90</b>	<b>177.40</b>	<b>190.76</b>	<b>268.24</b>
<b>V</b>	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>280.05</b>	<b>196.80</b>	<b>381.07</b>	<b>683.91</b>	<b>547.81</b>	<b>616.49</b>
<b>VI</b>	<b>Exceptional Item</b>						
<b>VII</b>	<b>Profit / (Loss) before tax (V + VI)</b>	<b>280.05</b>	<b>196.80</b>	<b>381.07</b>	<b>683.91</b>	<b>547.81</b>	<b>616.49</b>
<b>VIII</b>	<b>Tax expense</b>						
	a) Current Tax	54.18	39.73	39.89	134.96	88.94	113.69
	b) Deferred Tax	0.32	(0.08)	0.06	0.15	0.17	(0.38)
	<b>Total Tax Expenses</b>	<b>54.50</b>	<b>39.65</b>	<b>39.95</b>	<b>135.11</b>	<b>89.11</b>	<b>113.31</b>
<b>IX</b>	<b>Net Profit / (Loss) for the period after tax (VII - VIII)</b>	<b>225.55</b>	<b>157.15</b>	<b>341.12</b>	<b>548.80</b>	<b>458.70</b>	<b>503.18</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	46.37	14.88	(87.69)	213.90	(131.01)	(162.87)
	(ii) Income tax relating to items that will not be classified to profit or loss	12.90	4.14	(14.64)	59.51	(21.87)	(45.31)
	(iii) Items that will be classified to profit or loss						
	(ii) 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>33.47</b>	<b>10.74</b>	<b>(73.05)</b>	<b>154.39</b>	<b>(109.14)</b>	<b>(117.56)</b>
<b>XI</b>	<b>Total comprehensive income for the period</b>	<b>259.02</b>	<b>167.89</b>	<b>268.07</b>	<b>703.19</b>	<b>349.56</b>	<b>385.62</b>
<b>XII</b>	<b>Paid-up Equity Share Capital (Rs. 5/- per share)</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>
<b>XIII</b>	<b>Earnings per share : (in Rs.)</b>						
	(a) Basic	2.00	1.30	2.07	5.43	2.70	2.98
	(b) Diluted	2.00	1.30	2.07	5.43	2.70	2.98

See accompanying notes to the standalone financial results

For and on behalf of the Board

Date: 12.02.2024

Place: Jamshedpur



Rajeev Singh Dogal  
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

## Standalone Segment wise Revenue, Result & Capital Employed for the Quarter and Nine Months ended 31st December, 2023

(Rs. in Lakh)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/23	30/09/23	31/12/22	31/12/23	31/12/22	31/03/2023
		(Un - Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	310.65	233.19	413.22	781.84	665.24	770.90
	(b) Job work & Manufacturing activities	27.83	24.71	23.75	79.47	73.33	103.83
	(c) Unallocable						
	<b>Total</b>	<b>338.48</b>	<b>257.90</b>	<b>436.97</b>	<b>861.31</b>	<b>738.57</b>	<b>874.73</b>
	Less: Inter segment Revenue						
	<b>Net Sale/ Income from operations</b>	<b>338.48</b>	<b>257.90</b>	<b>436.97</b>	<b>861.31</b>	<b>738.57</b>	<b>874.73</b>
2	<b>Segment Results (Profit) (+) / Loss (-) before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	270.43	189.05	372.98	656.66	524.35	579.78
	(b) Job work & Manufacturing activities	9.62	7.77	8.11	27.28	23.51	36.79
	(c) Unallocable						
	<b>Total</b>	<b>280.05</b>	<b>196.82</b>	<b>381.09</b>	<b>683.94</b>	<b>547.86</b>	<b>616.57</b>
	Less: Interest	0.01	0.01	0.06	0.03	0.05	0.08
	<b>Total Profit before Tax</b>	<b>280.04</b>	<b>196.81</b>	<b>381.03</b>	<b>683.91</b>	<b>547.81</b>	<b>616.49</b>
3	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	7,500.70	7,271.45	6,660.17	7,500.70	6,660.17	6,693.15
	(b) Job work & Manufacturing activities	132.41	139.66	139.00	132.41	139.00	146.95
	(c) Unallocable						
	<b>Total Segment Assets</b>	<b>7,633.11</b>	<b>7,411.11</b>	<b>6,799.17</b>	<b>7,633.11</b>	<b>6,799.17</b>	<b>6,840.10</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
<b>Total Assets</b>	<b>7,633.11</b>	<b>7,411.11</b>	<b>6,799.17</b>	<b>7,633.11</b>	<b>6,799.17</b>	<b>6,840.10</b>	
4	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	347.16	379.89	248.69	347.16	248.69	252.83
	(b) Job work & Manufacturing activities	83.28	83.38	82.87	83.28	82.87	83.60
	(c) Unallocable						
	<b>Total Segment Liabilities</b>	<b>430.44</b>	<b>463.27</b>	<b>331.56</b>	<b>430.44</b>	<b>331.56</b>	<b>336.43</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
<b>Total Liabilities</b>	<b>430.44</b>	<b>463.27</b>	<b>331.56</b>	<b>430.44</b>	<b>331.56</b>	<b>336.43</b>	

For and on behalf of the Board

  
Rajeev Singh Dugal  
Managing Director  
DIN - 00052037

Date: 12.02.2024  
Place: Jamshedpur



REGISTERED & ADMINISTRATIVE OFFICE

Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.  
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# RSD FINANCE LIMITED

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## NOTES:-

- 1 The above consolidated financial results for the Quarter ended and Nine months ended December 31, 2023 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 12.02.2024 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, 2023 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 2 The figures for the quarter ended December 31, 2023 are the balancing figures between audited figures in respect of the financial year 2022-23 and the published year to date figures upto December 31, 2023 which were subject to limited review by statutory auditor.
- 3 The above financial results are available at [www.bseindia.com](http://www.bseindia.com) & [www.rsdfinancelimited.com](http://www.rsdfinancelimited.com)
- 4 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place : Jamshedpur  
Date: 12.02.2024



For and on behalf of the Board of Directors



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

REGISTERED & ADMINISTRATIVE OFFICE

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Ph. : 0657-6620001, 7280009199

## **CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER**

(In Terms of Regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
**RSD Finance Limited**

We, Rajeev Singh Dugal and Ravi Joshi, in our respective capacities as Managing Director and Chief Financial Officer of RSD Finance Limited ("the Company"), to the best of our knowledge and belief certify that –

We have reviewed the Standalone Financial Statements of RSD Finance Limited for the 3<sup>rd</sup> quarter ended on December 31, 2023 and that to the best of our knowledge and belief, we state that:

- i) these statements do not contain any material untrue statement or omit any material fact nor do they contain statements that might be misleading;
- ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

  
**RAJEEV SINGH DUGAL**  
Managing Director

  
**RAVI JOSHI**  
Chief Financial Officer

Place: Jamshedpur

Date: 12.02.2024

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the 3<sup>rd</sup> quarter ended December 31, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors  
**RSD Finance Limited**

1. We 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 3<sup>rd</sup> quarter ended December 31, 2023 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. Our responsibility is to express a conclusion on the Statement based on Our review.
3. We conducted Our 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 we 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 we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We 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.





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**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:

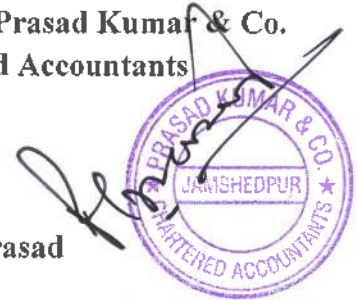
Sr. No	Name of the Company	Relationship with the Holding Company
1.	Precision Automotive Pvt Ltd	Wholly owned subsidiary
2.	SRP Oil Pvt Ltd	Subsidiary
3.	Sigma HTS LLP	Step down subsidiary

5. Based on Our 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 Our 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. Our conclusion is not modified in respect of this matter.

We have reviewed the interim financial results of the subsidiaries included in the consolidated unaudited financial results; whose interim financial results reflects total revenues of Rs. 20,04,30,056/- from SRP Oil Pvt Ltd, Rs. 3,56,63,055/- from Precision Automotive Private Limited & Rs. 45,09,36,732/- from SIGMA HTS LLP , Net profit before tax expense of Rs. 6,77,60,018/- from SRP Oil Pvt Ltd, Rs. 2,42,12,582/-from Precision Automotive Private Limited & Rs. -2,30,12,099/- from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 7,29,57,056/- from SRP Oil Pvt Ltd, Rs. 3,14,68,002/- from Precision Automotive Private Limited & Rs. -2,30,12,099/- from SIGMA HTS LLP, respectively as considered in the consolidated unaudited financial results.

6. Our 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: 12.02.2024

Place: Jamshedpur

# RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

## Statement of Un- Audited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2023

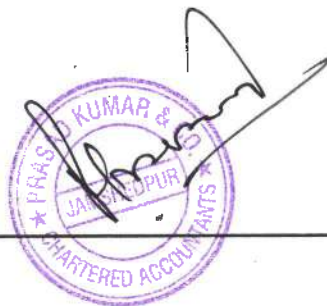
(Rs. in Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/23 (Un - Audited)	30/09/23 (Un-Audited)	31/12/22 (Un - Audited)	31/12/23 (Un - Audited)	31/12/22 (Un - Audited)	31/03/23 (Audited)
<b>I</b>	<b>Revenue from Operations</b>						
	Sale of Products	1,189.56	739.83	822.12	2,929.87	3,275.32	4,242.44
	Sale of Services	1,152.91	849.03	1,013.96	3,195.05	2,777.19	3,912.37
	Interest Income	309.91	213.94	194.27	707.29	524.47	701.24
	Dividend Income	56.71	12.71	58.08	71.76	74.17	75.56
	Net gain on fair value changes	99.39	75.42	184.48	340.78	229.12	300.38
	<b>Total revenue from operations</b>	<b>2,808.48</b>	<b>1,890.93</b>	<b>2,272.91</b>	<b>7,244.75</b>	<b>6,880.27</b>	<b>9,232.00</b>
<b>II</b>	<b>Other Income</b>						
	Net Gain on sale of Financial Instruments	98.09	92.42	185.23	257.78	397.14	449.33
	Other Incomes	40.04	133.94	46.79	206.04	107.91	179.05
	<b>Total Other income</b>	<b>138.13</b>	<b>226.36</b>	<b>232.02</b>	<b>463.82</b>	<b>505.05</b>	<b>628.38</b>
<b>III</b>	<b>Total Income (I+II)</b>	<b>2,946.61</b>	<b>2,117.29</b>	<b>2,504.93</b>	<b>7,708.57</b>	<b>7,385.32</b>	<b>9,860.37</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of materials consumed	1,077.25	770.56	764.59	2,825.05	2,504.56	3,539.44
	Employee benefits expense	198.30	221.09	179.47	624.56	537.73	729.28
	Finance costs	94.37	63.42	100.49	211.68	219.11	307.26
	Depreciation and amortisation expense	285.91	156.75	421.57	784.22	950.62	1,283.24
	Provision	-	-0.89	0.13	-	1.10	4.52
	Other expenses	610.86	626.68	552.17	1,889.54	1,712.11	2,383.89
	<b>Total expenses</b>	<b>2,266.69</b>	<b>1,837.61</b>	<b>2,018.42</b>	<b>6,335.05</b>	<b>5,925.23</b>	<b>8,247.63</b>
<b>V</b>	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>679.92</b>	<b>279.67</b>	<b>486.51</b>	<b>1,373.52</b>	<b>1,460.09</b>	<b>1,612.74</b>
<b>VI</b>	<b>Exceptional Items</b>						
<b>VII</b>	<b>Profit / (Loss) before tax (V + VI)</b>	<b>679.92</b>	<b>279.67</b>	<b>486.51</b>	<b>1,373.52</b>	<b>1,460.09</b>	<b>1,612.74</b>
<b>VIII</b>	<b>Tax expense</b>						
	a) Current Tax	180.77	63.11	11.93	301.27	257.28	286.98
	b) Deferred Tax	-28.96	(36.25)	10.69	(28.18)	2.80	33.02
	<b>Total Tax Expenses</b>	<b>151.81</b>	<b>26.86</b>	<b>22.62</b>	<b>273.09</b>	<b>260.08</b>	<b>320.00</b>
<b>IX</b>	<b>Net Profit/ (Loss) for the period (VII - VIII)</b>	<b>528.11</b>	<b>252.81</b>	<b>463.89</b>	<b>1,100.43</b>	<b>1,200.01</b>	<b>1,292.74</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	165.92	74.36	(111.10)	564.69	(239.83)	(347.78)
	(ii) Income tax relating to items that will not be classified to profit or loss	44.08	18.01	(20.53)	147.79	(49.26)	(91.85)
	Total other comprehensive income for the year (net of tax) (i - ii)	121.84	56.35	(90.57)	416.90	(190.57)	(255.93)
<b>XI</b>	<b>Total comprehensive income for the period</b>	<b>649.95</b>	<b>309.16</b>	<b>373.32</b>	<b>1,517.33</b>	<b>1,009.44</b>	<b>1,036.80</b>
<b>XII</b>	<b>Profit for the period attributable to</b>						
	Owners of the Company	403.91	215.20	422.83	913.20	994.87	1,107.54
	Non-Controlling Interest	124.19	37.62	41.06	187.23	205.14	185.20
<b>XIII</b>	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Company	94.36	43.34	(88.37)	338.49	(191.33)	(235.68)
	Non-Controlling Interest	27.47	13.02	(2.21)	78.41	0.75	(20.25)
<b>XIV</b>	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Company	498.28	258.53	334.46	1,251.69	803.54	871.85
	Non-Controlling Interest	151.66	50.65	38.86	265.64	205.90	164.95
<b>XV</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 5 per share)</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>
<b>XVI</b>	<b>Earnings per share :(in Rs.)</b>						
	(a) Basic	5.45	2.39	2.59	12.15	6.21	8.01
	(b) Diluted	5.45	2.39	2.59	12.15	6.21	8.01

See accompanying notes to the standalone financial results

For and on behalf of the Board

Date: 12.02.2024  
Place: Jamshedpur



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 and Nine Months ended 31st December, 2023

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Consolidated 31-12-2023	Consolidated 30-09-2023	Consolidated 31-12-2022	Consolidated 31-12-2023	Consolidated 31-12-2022	Consolidated 31-03-2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	422.05	331.01	541.68	1,138.46	1,119.69	1,426.79
	(b) Job work & Manufacturing activities	27.83	24.71	23.75	79.47	73.33	103.83
	(c) Hotel business related activities	830.28	580.25	668.45	2,004.30	1,655.23	2,224.13
	(d) Heat Treatment Activity	1,672.15	1,190.56	1,284.62	4,509.37	4,565.46	6,142.31
	<b>Total</b>	<b>2,952.31</b>	<b>2,126.53</b>	<b>2,518.50</b>	<b>7,731.60</b>	<b>7,413.71</b>	<b>9,897.06</b>
	Less: Inter segment Revenue	5.70	9.24	13.57	23.03	28.39	36.69
	<b>Net Sale/ Income from operations</b>	<b>2,946.61</b>	<b>2,117.29</b>	<b>2,504.93</b>	<b>7,708.57</b>	<b>7,385.32</b>	<b>9,860.37</b>
2	<b>Segment Results (Profit) (+) / (-) Loss before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	359.16	257.59	469.64	940.04	892.16	1,113.95
	(b) Job work & Manufacturing activities	9.62	7.77	8.11	27.28	23.51	36.79
	(c) Hotel business related activities	359.99	167.44	213.44	677.60	398.09	484.17
	(d) Heat Treatment Activity	45.51	(89.70)	(104.19)	(59.72)	365.44	285.09
	<b>Total</b>	<b>774.28</b>	<b>343.10</b>	<b>587.00</b>	<b>1,585.20</b>	<b>1,679.20</b>	<b>1,920.00</b>
	Less: Interest	94.37	63.43	100.49	211.68	219.11	307.26
	<b>Total Profit before Tax</b>	<b>679.91</b>	<b>279.67</b>	<b>486.51</b>	<b>1,373.52</b>	<b>1,460.09</b>	<b>1,612.74</b>
3	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	13,213.58	18,401.39	13,550.92	13,213.58	13,560.92	16,963.95
	(b) Job work & Manufacturing activities	132.41	139.66	139.00	132.41	139.00	146.95
	(c) Hotel business related activities	6,399.01	2,061.10	5,441.25	6,399.01	5,441.25	2,117.50
	(d) Heat Treatment Activity	6,602.45	6,862.88	7,174.45	6,602.45	7,174.45	7,119.05
	<b>Total Segment Assets</b>	<b>26,347.45</b>	<b>27,465.03</b>	<b>26,305.62</b>	<b>26,347.45</b>	<b>26,305.62</b>	<b>26,347.45</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	<b>Total Assets</b>	<b>26,347.45</b>	<b>27,465.03</b>	<b>26,305.62</b>	<b>26,347.45</b>	<b>26,305.62</b>	<b>26,347.45</b>
4	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	1,369.98	1,406.93	998.12	1,369.98	998.12	1,013.64
	(b) Job work & Manufacturing activities	83.28	83.38	82.87	83.28	82.87	83.60
	(c) Hotel business related activities	741.18	684.85	502.48	741.18	502.48	620.65
	(d) Heat Treatment Activity	2,893.52	3,316.42	3,550.74	2,893.52	3,550.74	3,479.11
	<b>Total Segment Liabilities</b>	<b>5,087.96</b>	<b>5,491.58</b>	<b>5,134.21</b>	<b>5,087.96</b>	<b>5,134.21</b>	<b>5,197.00</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	<b>Total Liabilities</b>	<b>5,087.96</b>	<b>5,491.58</b>	<b>5,134.21</b>	<b>5,087.96</b>	<b>5,134.21</b>	<b>5,197.00</b>

For and on behalf of the Board

Date: 12.02.2024  
Place: Jamshedpur



Rajeev Singh Dugat  
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

**NOTES:-**

- The above consolidated financial results for the Quarter and Nine Months ended December 31, 2023 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 12.02.2024 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, 2023 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 1 The figures for the quarter ended December 31, 2023 are the balancing figures between audited figures in respect of the financial year 2022-23 and the published year to date figures upto December 31, 2023.
  - 2 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.
  - 3

For and on behalf of the Board of Directors



Place : Jamshedpur  
Date: 12.02.2024



## **CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER**

(In Terms of Regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
**RSD Finance Limited**

We, Rajeev Singh Dugal and Ravi Joshi, in our respective capacities as Managing Director and Chief Financial Officer of RSD Finance Limited ("the Company"), to the best of our knowledge and belief certify that –

We have reviewed the Consolidated Financial Statements of RSD Finance Limited for the 3<sup>rd</sup> quarter ended on December 31, 2023 and that to the best of our knowledge and belief, we state that:

- i) these statements do not contain any material untrue statement or omit any material fact nor do they contain statements that might be misleading;
- ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

  
**RAJEEV SINGH DUGAL**  
Managing Director

  
**RAVI JOSHI**  
Chief Financial Officer

Place: Jamshedpur

Date: 12.02.2024