

RSD Finance Limited

CIN: L17222JH1963PLC013316

February 14, 2025

To Listing Department, BSE Limited 14th Floor, P.J.Towers, Dalal Street, Mumbai-400001 <u>Scrip Code – 539875</u>	To Listing Department Calcutta Stock Exchange 7, Lyons Range Kolkata – 700001 <u>Scrip Code – 28123</u>
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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. Friday, February 14, 2025 have inter-alia considered and approved the Unaudited (Standalone and Consolidated) Financial Results.

The unaudited (Standalone & Consolidated) Financial results for the 3rd Quarter and Nine Months ended December 31, 2024 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. S D Y & 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 2.00 PM and concluded at 11:30 PM.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Subhajita Biswal
Subhajita Biswal

(Company Secretary & Compliance Officer)



Encl: - As above

RSD Finance Limited

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

CIN: L17222JH1963PLC013316

February 14, 2025

To Listing Department, BSE Limited 14th Floor, P.J.Towers, Dalal Street, Mumbai-400001 <u>Scrip Code – 539875</u>	To Listing Department Calcutta Stock Exchange 7, Lyons Range Kolkata – 700001 <u>Scrip Code – 28123</u>
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Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the report on Integrated Filing (Financial) of the Company for the quarter and nine months ended December 31, 2024.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Subhajita Biswal

Subhajita Biswal

(Company Secretary & Compliance Officer)



Encl: - As above

REGISTERED & ADMINISTRATIVE OFFICE.

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

Ph.:0657-6620001,7280009199.

CIN: L17222JH1963PLC013316

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Sl No.	Particulars	In INR (Lakhs)
01	Loans / revolving facilities like cash credit from banks / financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
02	Unlisted debt securities i.e. NCDs and NCRPS	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.

For RSD Finance Limited

Subhajita Biswal

Subhajita Biswal

(Company Secretary & Compliance Officer)



Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of RSD Finance Limited for the quarter and Nine Months ended on December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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 3rd quarter and Nine Months ended on December 31, 2024 ('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 Regulations').
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 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 do not enable us 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.

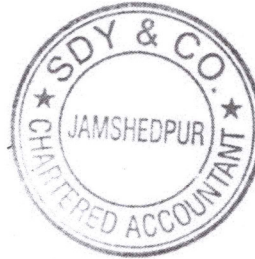
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 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 S D Y & CO.

Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur



Date: 14.02.2025

Place: Jamshedpur

RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

QUARTERLY INTEGRATED FILING (FINANCIAL)

A Financial Results

Statement of Audited Standalone Financial Results for the Quarter & Financial Year Ended 31st December, 2024

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/24	30-09-2024	31/12/23	31/12/24	31/12/23	31-03-2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un - Audited)	(Audited)
I	Revenue from Operations						
	Sale of Services	22.60	20.31	27.83	68.15	79.47	102.47
	Interest Income	146.67	206.32	212.44	497.74	502.12	711.21
	Dividend Income	0.42	4.23	1.20	5.14	10.51	11.23
	Net gain on fair value changes	12.00	42.25	50.24	90.17	125.37	132.31
	Total revenue from operations	181.69	273.11	291.71	661.20	717.47	957.22
II	Other Income						
	Net Gain on sale of Financial Instruments	-146.69	68.65	44.79	(9.47)	132.90	259.31
	Other Incomes	0.11	(0.26)	1.98	5.13	10.94	20.88
	Total Other income	(146.58)	68.39	46.77	(4.34)	143.84	280.19
III	Total income (I+II)	35.11	341.50	338.48	656.86	861.31	1,237.41
IV	Expenses						
	Cost of materials consumed	7.21	6.79	8.04	22.36	22.58	28.71
	Employee benefits expense	21.57	20.70	16.49	62.94	48.44	75.53
	Finance costs	0.02	0.01	0.01	0.05	0.03	0.08
	Depreciation and amortisation expense	1.39	1.28	1.17	3.95	4.07	6.03
	Provisions	-	-	-	-	-	-
	Other expenses	33.81	30.34	32.72	103.03	102.28	160.21
	Total expenses	64.00	59.12	58.43	192.33	177.40	270.56
V	Profit / (Loss) before exceptional item and tax (III-IV)	(28.89)	282.38	280.05	464.53	683.91	966.85
VI	Exceptional Item						
VII	Profit / (Loss) before tax (V + VI)	(28.89)	282.38	280.05	464.53	683.91	966.85
VIII	Tax expense						
	a) Current Tax	-10.56	57.98	54.18	92.01	134.96	204.98
	b) Deferred Tax	-0.49	0.36	0.32	(0.20)	0.15	(0.28)
	Total Tax Expenses	(11.05)	58.34	54.50	91.81	135.11	204.70
IX	Net Profit / (Loss) for the period after tax (VII - VIII)	(17.84)	224.04	225.55	372.72	548.80	762.15
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	-68.44	28.77	46.37	(18.64)	213.90	64.81
	(ii) Income tax relating to items that will not be classified to profit or loss	-17.22	7.24	12.90	(4.69)	59.51	16.31
	Total other comprehensive income for the year (net of tax)	-51.22	21.53	33.47	(13.95)	154.39	48.50
XI	Total comprehensive income for the period	(69.06)	245.57	259.02	358.77	703.19	810.65
XII	Paid-up Equity Share Capital (Rs. 5/- per share)	647.32	647.32	647.32	647.32	647.32	647.32
XIII	Earnings per share :(in Rs.)						
	(a) Basic	-0.53	1.89	2.00	2.77	5.43	6.26
	(b) Diluted	-0.53	1.89	2.00	2.77	5.43	6.26

See accompanying notes to the standalone financial results



FOR S D Y & CO.
Chartered Accountants
Firm Registration No. 016850C
Sd/-
(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur

Date: 14.02.2025
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
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 & Financial Year ended 31st December, 2024

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/24	30/09/24	31/12/23	31/12/24	31/12/23	31/03/2024
		(Un - Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un - Audited)	(Audited)
	Segment Revenue						
	(a) Investment & Finance related activities	154.76	178.95	310.65	588.72	781.84	1,134.94
	(b) Job work & Manufacturing activities	22.59	20.31	27.83	68.14	79.47	102.47
	(c) Unallocable						
1	Total	177.35	199.26	338.48	656.86	861.31	1,237.41
	Less: Inter segment Revenue						
	Net Sale/ Income from operations	177.35	199.26	338.48	656.86	861.31	1,237.41
	Segment Results (Profit) (+) / Loss (-) before tax & Interest						
	(a) Investment & Finance related activities	(33.91)	278.82	270.43	449.05	656.66	933.23
	(b) Job work & Manufacturing activities	5.04	3.57	9.62	15.53	27.28	33.70
	(c) Unallocable						
2	Total	(28.87)	282.39	280.05	464.58	683.94	966.93
	Less: Interest	0.02	0.01	0.01	0.05	0.03	0.08
	Total Profit before Tax	(28.89)	282.38	280.04	464.53	683.91	966.85
	Segment Assets						
	(a) Investment & Finance related activities	7,858.50	8,167.40	7,500.70	7,858.50	7,500.70	7,634.37
	(b) Job work & Manufacturing activities	136.02	130.64	132.41	136.02	132.41	131.87
	(c) Unallocable						
3	Total Segment Assets	7,994.52	8,298.04	7,633.11	7,994.52	7,633.11	7,766.24
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	Total Assets	7,994.52	8,298.04	7,633.11	7,994.52	7,633.11	7,766.24
	Segment Liabilities						
	(a) Investment & Finance related activities	240.03	475.85	347.16	240.03	347.16	370.58
	(b) Job work & Manufacturing activities	84.49	84.24	83.28	84.49	83.28	85.54
	(c) Unallocable						
4	Total Segment Liabilities	324.52	560.09	430.44	324.52	430.44	456.12
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	Total Liabilities	324.52	560.09	430.44	324.52	430.44	456.12

FOR S D Y & CO.

Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur



Date: 14.02.2025
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
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

NOTES:-

- The above standalone financial results for the Quarter & nine months ended on 31st December, 2024 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2025 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 & nine months ended December 31, 2024 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 2 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.



Place : Jamshedpur
Date: 14.02.2025

FOR S D Y & CO.
Chartered Accountants
Firm Registration No. 016850C

Sd/-
(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur

For and on behalf of the Board of Directors



(Signature)
Rajeev Singh Dugal
Managing Director
DIN: 00052037

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 3rd quarter ended on December 31, 2024 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.

= RSD


RAJEEV SINGH DUGAL
Managing Director




RAVI JOSHI
Chief Financial Officer

Place: Jamshedpur

Date: 14.02.2025

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the quarter and nine months ended on December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

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 quarter and nine months ended on December 31, 2024 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 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 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.

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 us 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. 21,01,64,370.72/- from SRP Oil Pvt Ltd, Rs. 5,43,67,134.37/- from Precision Automotive Private Limited & Rs. 64,98,79,778.49/- from SIGMA HTS LLP , Net profit before tax expense of Rs. 7,62,63,515.77/- from SRP Oil Pvt Ltd, Rs. 4,57,49,772.18/-from Precision Automotive Private Limited & Rs. 5,55,19,117.67/- from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 6,16,91,930.53/- from SRP Oil Pvt Ltd, Rs. 3,34,71,361.66/- from Precision Automotive Private Limited & Rs. 3,82,85,181.12/- from SIGMA HTS LLP, respectively as considered in the consolidated unaudited financial results.

6. Our conclusion is not qualified in respect of these matters.

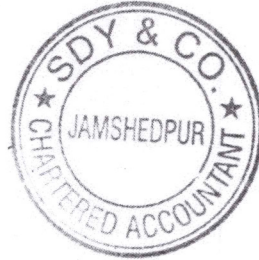
FOR SDY & CO.

Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur

Date: 14.02.2025
Place: Jamshedpur



Statement of Un- Audited Consolidated Financial Results for the Quarter ended 31st December, 2024

(Rs. In Lacs except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/24	30/09/24	31/12/23	31/12/24	31/12/23	31/03/24
		(Un - Audited)	(Un-Audited)	(Un-Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Revenue from Operations						
	Sale of Products	1,650.35	1,531.33	1,189.56	5,132.08	2,929.87	4,455.61
	Sale of Services	1,131.05	899.50	1,152.91	2,965.83	3,195.05	4,428.01
	Interest Income	339.35	422.23	309.91	967.76	707.29	976.04
	Dividend Income	55.89	7.95	56.71	68.67	71.76	79.45
	Net gain on fair value changes	-45.64	83.12	99.39	195.46	340.78	372.16
	Total revenue from operations	3,131.00	2,944.13	2,808.48	9,329.80	7,244.75	10,311.27
II	Other Income						
	Net Gain on sale of Financial Instruments	-35.01	167.59	98.09	291.53	257.78	517.12
	Other Incomes	51.49	48.43	40.04	148.34	206.04	292.89
	Total Other income	16.48	216.02	138.13	439.87	463.82	810.01
III	Total income (I+II)	3,147.48	3,160.15	2,946.61	9,769.67	7,708.57	11,121.28
IV	Expenses						
	Cost of materials consumed	1,285.19	1,218.32	1,077.25	3,867.30	2,825.05	4,117.96
	Employee benefits expense	261.42	245.63	198.30	743.89	624.56	846.39
	Finance costs	51.66	47.14	94.37	150.40	211.68	281.25
	Depreciation and amortisation expense	211.21	210.34	285.91	616.26	784.22	1,052.59
	Other expenses	726.62	716.73	610.86	2,151.97	1,889.54	2,637.27
	Total expenses	2,536.10	2,438.16	2,266.69	7,529.82	6,335.05	8,935.46
V	Profit / (Loss) before exceptional item and tax (III-IV)	611.38	721.99	679.92	2,239.85	1,373.52	2,185.82
VI	Exceptional items						
VII	Profit / (Loss) before tax (V + VI)	611.38	721.99	679.92	2,239.85	1,373.52	2,185.82
VIII	Tax expense						
	a) Current Tax	170.52	162.08	180.77	543.27	301.27	473.60
	b) Deferred Tax	1.11	0.63	-28.96	2.10	(28.18)	(28.07)
	Total Tax Expenses	171.63	162.71	151.81	545.37	273.09	445.53
IX	Net Profit/ (Loss) for the period (VII - VIII)	439.75	559.28	528.11	1,694.48	1,100.43	1,740.29
X	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	(iii) Items that will be classified to profit or loss	-247.62	41.95	165.92	(1.63)	564.69	398.94
	(ii) Income tax relating to items that will be classified to profit or loss	-62.32	10.56	44.08	(0.41)	147.79	100.40
	Total other comprehensive income for the year (net of tax) (i - ii)	(185.30)	31.39	121.84	(1.22)	416.90	298.54
	Total other comprehensive income for the period	254.45	590.67	649.95	1,693.26	1,517.33	2,038.83
XI	Total comprehensive income for the period						
XII	Profit for the period attributable to						
	Owners of the Company	265.39	480.31	403.91	1,280.40	913.20	1,400.03
	Non-Controlling Interest	172.61	80.73	124.19	414.09	187.23	340.26
XIII	Other Comprehensive Income attributable to						
	Owners of the Company	-158.38	32.46	94.36	(13.87)	338.49	227.71
	Non-Controlling Interest	-26.93	(1.07)	27.47	12.64	78.41	70.83
XIV	Total Comprehensive Income attributable to						
	Owners of the Company	108.77	511.01	498.28	1,266.53	1,251.69	1,627.74
	Non-Controlling Interest	145.68	79.67	151.66	426.73	265.64	411.09
XV	Paid-up Equity Share Capital (Face Value of Rs. 5 per share)	647.32	647.32	647.32	647.32	647.32	647.32
XVI	Earnings per share :(in Rs.)						
	(a) Basic	1.97	4.56	5.45	13.08	12.15	15.75
	(b) Diluted	1.97	4.56	5.15	13.08	12.15	15.75

See accompanying notes to the standalone financial results
FOR S D Y & CO.



Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur

Date: 14.02.2025
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Rajeev Singh Dugal
Managing Director
DIN - 00052037

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter & Half Year ended 31st December, 2024

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Consolidated 31-12-2024	Consolidated 30-09-2024	Consolidated 31-12-2023	Consolidated 31-12-2024	Consolidated 31-12-2023	Consolidated 31/03/2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Segment Revenue						
	(a) Investment & Finance related activities	160.28	545.31	422.05	1,132.40	1,138.46	1,631.78
	(b) Job work & Manufacturing activities	22.59	20.31	27.83	68.14	79.47	102.47
	(c) Hotel business related activities	893.47	614.44	830.28	2,101.64	2,004.30	2,764.38
	(d) Heat Treatment Activity	2,084.43	1,990.20	1,672.15	6,498.80	4,509.37	6,654.00
	Total	3,160.77	3,170.26	2,952.31	9,800.98	7,731.60	11,152.63
	Less: Inter segment Revenue	13.29	10.11	5.70	31.31	23.03	31.35
	Net Sale/ Income from operations	3,147.48	3,160.15	2,946.61	9,769.67	7,708.57	11,121.28
2	Segment Results (Profit) (+) / (-) Loss before tax & Interest						
	(a) Investment & Finance related activities	96.20	482.32	359.16	922.05	940.04	1,333.01
	(b) Job work & Manufacturing activities	5.04	3.57	9.62	15.53	27.28	33.70
	(c) Hotel business related activities	401.97	162.09	359.99	753.90	677.60	949.49
	(d) Heat Treatment Activity	159.84	121.14	45.51	698.77	(59.72)	150.87
	Total	663.05	769.12	774.28	2,390.25	1,585.20	2,467.07
	Less: Interest	51.66	47.14	94.37	150.40	211.68	281.25
	Total Profit before Tax	611.39	721.98	679.91	2,239.85	1,373.52	2,185.82
3	Segment Assets						
	(a) Investment & Finance related activities	14,595.41	14,965.09	13,213.58	14,595.41	13,213.58	14,203.16
	(b) Job work & Manufacturing activities	136.02	130.64	132.41	136.02	132.41	131.87
	(c) Hotel business related activities	7,181.24	7,186.90	6,399.01	7,181.24	6,399.01	6,559.10
	(d) Heat Treatment Activity	7,074.79	7,089.90	6,602.45	7,074.79	6,602.45	6,650.98
	Total Segment Assets	28,987.46	29,372.53	26,347.45	28,987.46	26,347.45	27,545.11
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	Total Assets	28,987.46	29,372.53	26,347.45	28,987.46	26,347.45	27,545.11
4	Segment Liabilities						
	(a) Investment & Finance related activities	483.44	984.10	1,369.98	483.44	1,369.98	812.03
	(b) Job work & Manufacturing activities	84.49	84.24	83.28	84.49	83.28	85.54
	(c) Hotel business related activities	724.75	974.57	741.18	724.75	741.18	711.97
	(d) Heat Treatment Activity	2,826.81	2,916.89	2,893.52	2,826.81	2,893.52	2,785.86
	Total Segment Liabilities	4,119.49	4,959.80	5,087.96	4,119.49	5,087.96	4,395.40
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	Total Liabilities	4,119.49	4,959.80	5,087.96	4,119.49	5,087.96	4,395.40

FOR S D Y & CO.

Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur



Date: 14.02.2025
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Rajeev Singh Dugal
Managing Director
DIN - 00052037

NOTES:-

- The above consolidated financial results for the Quarter & nine months ended on 31st December, 2024 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2025 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 & nine months ended on 31st December, 2024 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 1
- 2 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.



Place : Jamshedpur

Date: 14.02.2025

FOR SDY & CO.

Chartered Accountants
Firm Registration No. 016850C

Sd/-

(Yogesh Kumar Agarwal)
Partner
Membership No. 066880
Place: Jamshedpur

For and on behalf of the Board of Directors

Rajeev Singh Dugal

Managing Director

DIN: 00052037

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 3rd quarter ended on December 31, 2024 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: 14.02.2025