

RSD Finance Limited

CIN:L17222JH1963PLC013316

August 14, 2023

To,
Listing Department,
BSE Limited
14th Floor, P.J.Towers, Dalal Street,
Mumbai-400001
Scrip Code – 539875

To,
Listing Department
Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata - 700001
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. August 14, 2023 have inter-alia considered and approved the Unaudited (Standalone and Consolidated) Financial Results.

The unaudited (Standalone & Consolidated) Financial results for the 1st Quarter ended June 30, 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 meeting of the Board of Directors commenced at 05:30 PM and concluded at 06:45 PM.

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.

This intimation shall also be available on the Company's website at www.rsdfinancelimited.com

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Aditya Srivastava
Company Secretary & Compliance Officer

Encl: - As above

Independent Auditor's Review Report on Unaudited Standalone Financial Results of RSD Finance Limited for the quarter ended June 30, 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. I have reviewed the accompanying statement of unaudited Standalone financial results of **RSD Finance Limited** ("the Company") for the 1st quarter ended June 30, 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. 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.

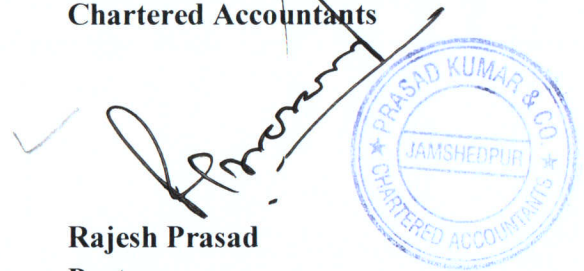



PRASAD KUMAR & CO.
Chartered Accountants

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

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.
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
UDIN: 23075409BGZNM5772

Date: 14.08.2023

Place: Jamshedpur

RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

Statement of Un-Audited Standalone Financial Results for the Quarter Ended 30th June, 2023

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations				
	Sale of Services	26.93	30.50	26.69	103.83
	Interest Income	159.06	128.15	96.00	458.44
	Dividend Income	1.50	1.18	5.17	13.50
	Net gain on fair value changes	46.92	(52.41)	(79.91)	11.38
	Total revenue from operations	234.41	107.42	47.95	587.15
II	Other Income				
	Net Gain on sale of Financial Instruments	31.49	33.81	54.46	269.59
	Other Incomes	(0.97)	(5.07)	-	17.99
	Total Other income	30.52	28.74	54.46	287.58
III	Total income (I+II)	264.93	136.16	102.41	874.73
IV	Expenses				
	Cost of materials consumed	7.50	6.77	9.23	28.35
	Employee benefits expense	15.96	16.16	16.03	64.80
	Finance costs	0.01	0.03	0.04	0.08
	Depreciation and amortisation expense	1.34	1.52	1.59	6.30
	Provisions	0.89	3.42	1.06	4.52
	Other expenses	32.17	39.58	23.74	154.19
	Total expenses	57.87	67.48	51.69	258.24
V	Profit / (Loss) before exceptional items and tax (III-IV)	207.06	68.68	50.72	616.49
VI	Exceptional items			-	
VII	Profit / (Loss) before tax (V + VI)	207.06	68.68	50.72	616.49
VIII	Tax expense				
	a) Current Tax	41.05	24.75	12.74	113.69
	b) Deferred Tax	(0.09)	(0.55)	0.06	(0.38)
	Total Tax Expenses	40.96	24.20	12.80	113.31
IX	Net Profit/ (Loss) for the period (VII - VIII)	166.10	44.48	37.92	503.18
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	152.65	(31.86)	(42.36)	(162.87)
	(ii) Income tax relating to items that will not be classified to profit or loss	42.47	(23.44)	(7.07)	(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				
	Total other comprehensive income for the year (net of tax)	110.18	(8.42)	(35.29)	(117.56)
XI	Total comprehensive income for the period (IX+X)	276.28	36.06	2.63	385.62
XII	Paid-up Equity Share Capital (Face Value of Rs. 5 per Share)	647.32	647.32	647.32	647.32
XIII	Earnings per share :(in Rs.)				
	(a) Basic	2.13	0.28	0.02	2.98
	(b) Diluted	2.13	0.28	0.02	2.98

See accompanying notes to the standalone financial results

Date: 14.08.2023
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

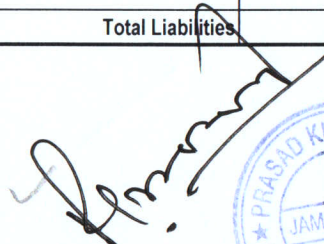
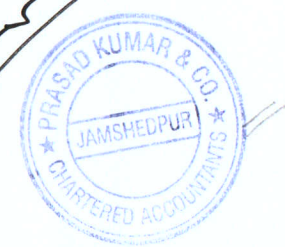
CIN : L17222JH1963PLC013316

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Web: www.rsdfinancelimited.com

Standalone Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2023

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	238.00	105.66	75.72	770.90
	(b) Job work & Manufacturing activities	26.93	30.50	26.69	103.83
	(c) Unallocable				
	Total	264.93	136.16	102.41	874.73
	Less: Inter segment Revenue				
	Net Sale/ Income from operations	264.93	136.16	102.41	874.73
2	Segment Results (Profit) (+) / Loss (-) before tax & Interest				
	(a) Investment & Finance related activities	197.18	55.43	42.49	579.78
	(b) Job work & Manufacturing activities	9.89	13.28	8.27	36.79
	(c) Unallocable				
	Total	207.07	68.71	50.76	616.57
Less: Interest	0.01	0.03	0.04	0.08	
Total Profit before Tax	207.06	68.68	50.72	616.49	
3	Segment Assets				
	(a) Investment & Finance related activities	7,060.29	6,693.15	6,340.84	6,693.15
	(b) Job work & Manufacturing activities	138.14	146.95	143.54	146.95
	(c) Unallocable			-	
	Total Segment Assets	7,198.43	6,840.10	6,484.38	6,840.10
	Less: Intersegment Elimination			-	
Add: Unallocated Corporate Assets			-		
Total Assets	7,198.43	6,840.10	6,484.38	6,840.10	
4	Segment Liabilities				
	(a) Investment & Finance related activities	335.28	252.83	280.90	252.83
	(b) Job work & Manufacturing activities	83.19	83.60	82.80	83.60
	(c) Unallocable			-	
	Total Segment Liabilities	418.47	336.43	363.70	336.43
Less: Intersegment Elimination			-		
Add: Unallocated Corporate Liabilities			-		
Total Liabilities	418.47	336.43	363.70	336.43	

For and on behalf of the Board


Rajeev Singh Dugal
Managing Director
DIN - 00052037

Date: 14.08.2023
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 ended June 30, 2023 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.08.2023 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 June 30, 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 March 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, 2022 which were subject to limited review by statutory auditor.
- 3
The above financial results are available at www.bseindia.com & www.rsdfinancelimited.com
- 4 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.



Place : Jamshedpur

Date : 14.08.2023

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 Standalone Financial Statements of RSD Finance Limited for the 1st quarter ended on 30th June, 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: August 14, 2023

Head Office : 1st Floor, Arvinder Complex, 2 S B Shop Area, R-Road, Bistupur, Jamshedpur - 831001 Phone : 0657- 2321102, 6573379
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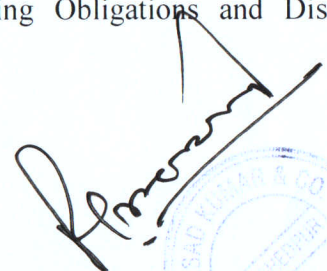

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the 1st quarter ended June 30, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors
RSD Finance Limited

1. 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 1st quarter ended June 30, 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. 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

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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 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 593.77 lacs from SRP Oil Pvt Ltd, Rs. 147.39 Lacs from Precision Automotive Private Limited & Rs.1646.66 Lacs from SIGMA HTS LLP , Net profit before tax expense of Rs.149.78 Lacs from SRP Oil Pvt Ltd, Rs.125.79 Lacs from Precision Automotive Private Limited & Rs. -68.72 Lacs from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 184.16 Lacs from SRP Oil Pvt Ltd, Rs.166.49 lacs from Precision Automotive Private Limited & Rs.-68.72 Lacs from SIGMA HTS LLP, respectively as considered in the consolidated unaudited financial results.
7. 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

UDIN : 23075409BGZNMZ3223

Date: 14.08.2023

Place: Jamshedpur

Statement of Un-Audited Consolidated Financial Results for the Quarter ended 30th June, 2023


Rs In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Income from Operations				
	Sale of Products	1,000.48	967.12	1,516.28	4,242.44
	Sale of Services	1,193.11	1,135.18	905.62	3,912.37
	Interest Income	183.44	176.77	151.62	701.24
	Dividend Income	2.34	1.39	12.56	75.56
	Net gain on fair value changes	165.97	71.26	(135.05)	300.38
	Total revenue from operations	2,545.34	2,351.73	2,451.03	9,232.00
II	Other Income				
	Net Gain on sale of Financial Instruments	67.27	52.19	197.69	449.33
	Other Incomes	32.06	71.14	28.13	179.05
	Total Other income	99.33	123.33	225.82	628.38
III	Total income (I+II)	2,644.67	2,475.05	2,676.85	9,860.37
IV	Expenses				
	Cost of materials consumed	977.24	1,034.88	1,065.15	3,539.44
	Employee benefits expense	205.17	191.55	167.27	729.28
	Finance costs	53.89	88.15	37.43	307.26
	Depreciation and amortisation expense	341.56	332.62	199.45	1,283.24
	Provision	0.89	3.42	1.06	4.52
	Other expenses	652.00	671.78	529.08	2,383.89
	Total expenses	2,230.75	2,322.40	1,999.44	8,247.63
V	Profit / (Loss) before exceptional and tax (III-IV)	413.92	152.65	677.41	1,612.74
VI	Exceptional items				
VII	Profit / (Loss) before tax (V + VI)	413.92	152.65	677.41	1,612.74
VIII	Tax expense				
	a) Current Tax	57.39	29.70	177.53	286.98
	b) Deferred Tax	37.03	30.22	0.62	33.02
	Total Tax Expenses	94.42	59.92	178.15	320.00
IX	Net Profit/ (Loss) for the period (VII - VIII)	319.50	92.73	499.26	1,292.74
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	324.41	(107.95)	(240.36)	(347.78)
	(ii) Income tax relating to items that will not be classified to profit or loss	85.70	(42.59)	(56.90)	(91.85)
	(iii) Items that will be classified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-
	Total other comprehensive income for the year (net of tax) (i - ii)	238.71	(65.36)	(183.46)	(255.93)
XI	Total comprehensive income for the period (IX+X)	558.21	27.36	315.80	1,036.80
XII	Profit for the period attributable to				
	Owners of the Company	294.09	112.67	345.40	1,107.54
	Non-Controlling Interest	25.42	(19.94)	153.86	185.20
XIII	Other Comprehensive Income attributable to				
	Owners of the Company	200.79	(44.35)	(151.38)	(235.68)
	Non-Controlling Interest	37.92	(21.00)	(32.08)	(20.25)
XIV	Total Comprehensive Income attributable to				
	Owners of the Company	494.88	68.31	194.02	871.85
	Non-Controlling Interest	63.33	(40.94)	121.78	164.95
XV	Paid-up Equity Share Capital	647.32	647.32	647.32	647.32
XVI	Earnings per share :(in Rs.)				
	(a) Basic	4.31	1.80	1.50	8.01
	(b) Diluted	4.31	1.80	1.50	8.01

See accompanying notes to the consolidated financial results

For and on behalf of the Board

Date: 14.08.2023
Place: Jamshedpur


Rajeev Singh Dugal
Managing Director
DIN - 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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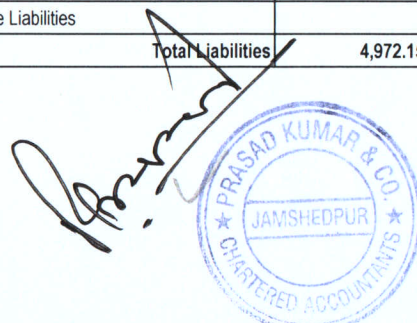
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Web: www.rsdfinancelimited.com

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2023

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Year Ended
		Consolidated 30/06/2023	Consolidated 31/03/2023	Consolidated 30/06/2022	Consolidated 31/03/2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	385.40	307.10	195.90	1,426.79
	(b) Job work & Manufacturing activities	26.93	30.50	26.69	103.83
	(c) Hotel business related activities	593.77	568.90	554.10	2,224.13
	(d) Heat Treatment Activity	1,646.66	1,576.85	1,906.07	6,142.31
	Total	2,652.76	2,483.35	2,682.76	9,897.06
	Less: Inter segment Revenue	8.09	8.30	5.91	36.69
	Net Sale/ Income from operations	2,644.67	2,475.05	2,676.85	9,860.37
2	Segment Results (Profit) (+) / (-) Loss before tax & Interest				
	(a) Investment & Finance related activities	323.28	221.79	140.57	1,113.95
	(b) Job work & Manufacturing activities	9.89	13.28	8.27	36.79
	(c) Hotel business related activities	150.17	86.08	166.85	484.17
	(d) Heat Treatment Activity	(15.53)	(80.35)	399.15	285.09
	Total	467.81	240.80	714.84	1,920.00
	Less: Interest	53.88	88.15	37.43	307.26
	Total Profit before Tax	413.92	152.65	677.41	1,612.74
3	Segment Assets (Including Godwill)				
	(a) Investment & Finance related activities	17,812.87	16,963.95	13,896.62	16,963.95
	(b) Job work & Manufacturing activities	138.14	146.95	143.54	146.95
	(c) Hotel business related activities	2,120.35	2,117.50	5,193.39	2,117.50
	(d) Heat Treatment Activity	6,561.06	7,119.05	5,959.81	7,119.05
	(e) Unallocable				
	Total Segment Assets	26,632.42	26,347.45	25,193.36	26,347.45
	Less: Intersegment Elimination		-	-	-
	Add: Unallocated Corporate Assets		-	-	-
	Total Assets	26,632.42	26,347.45	25,193.36	26,347.45
4	Segment Liabilities				
	(a) Investment & Finance related activities	1,212.15	1,013.64	1,774.93	1,013.64
	(b) Job work & Manufacturing activities	83.19	83.60	82.80	83.60
	(c) Hotel business related activities	702.37	620.65	507.37	620.65
	(d) Heat Treatment Activity	2,974.44	3,479.11	2,636.81	3,479.11
	(e) Unallocable				
	Total Segment Liabilities	4,972.15	5,197.00	5,001.91	5,197.00
	Less: Intersegment Elimination		-	-	-
	Add: Unallocated Corporate Liabilities		-	-	-
	Total Liabilities	4,972.15	5,197.00	5,001.91	5,197.00

For and on behalf of the Board



Rajeev Singh Dugal
Managing Director
DIN - 00052037

Date: 14.08.2023
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

NOTES:-

- 1 The above consolidated financial results for the Quarter ended June 30, 2023 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.08.2023 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 June 30, 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 March 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, 2022 which were subject to limited review by statutory auditor.
- 3 The above financial results are available at www.bseindia.com & www.rsdfinancelimited.com
- 4 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place : Jamshedpur
Date : 14.08.2023



For and on behalf of the Board of Directors


Rajeev Singh Dugal
Managing Director
DIN: 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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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 1st quarter ended on 30th June, 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: August 14, 2023