

Date: February 14, 2022

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, 2022 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, 2021 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 02:00 PM and concluded at 05:00 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

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 the Quarterly and Year to Date Unaudited Standalone Financial Results of RSD Finance Limited 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, 2021 and the year to-date results for the period April 01, 2021 to December 31, 2021 ('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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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5. I draw attention to Note 3 to the accompanying unaudited standalone financial statement, which describes uncertainties due to the outbreak of the Global pandemic COVID – 19. As stated therein, in view of these continuing uncertainties, the extent to which the COVID – 19 pandemic will continue to impact on the business including that the subsidiary will depend on future developments which are uncertain.

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

Date: 14.02.2022

Place: Jamshedpur

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

**Rajesh Prasad
Partner**

Membership No. 075409

Firm Registration No. 008816C

UDIN – 22075409ABZICX8773

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2021

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/21	30/09/21	31/12/20	31/12/21	31/12/20	31/03/21
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Income from Operations						
	Sale of Services	24.11	20.04	24.80	63.65	37.53	66.82
	Interest Income	105.61	34.05	91.13	193.33	175.28	249.08
	Dividend Income	1.62	4.90	1.20	8.10	1.73	2.78
	Rental Income	-	-	-	-	-	-
	Fees and Commission Income	-	-	-	-	-	-
	Net gain on fair value changes	(29.90)	15.46	21.36	4.63	89.60	73.51
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products (including Excise Duty)	-	-	-	-	-	-
	Total revenue from operations	101.44	74.45	138.49	269.71	304.14	392.19
II	Other Income						
	Net Gain on sale of Financial Instruments	65.20	112.46	62.01	248.44	106.06	216.91
	Other Incomes	2.52	2.78	0.10	4.88	7.67	8.05
	Total Other income	67.72	115.24	62.11	253.32	113.73	224.96
III	Total income (I+II)	169.16	189.69	200.60	523.03	417.87	617.15
IV	Expenses						
	Cost of materials consumed	5.81	6.18	5.34	15.43	9.39	16.67
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	15.03	15.56	16.20	45.77	43.40	59.12
	Finance costs	0.05	0.06	0.13	0.20	0.45	0.55
	Depreciation and amortisation expense	2.09	2.37	2.33	6.29	7.00	9.33
	Fees and Commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment of financial instrument	-	-	-	-	-	-
	Provisions	0.65	0.74	(0.29)	(8.70)	(0.58)	36.77
	Other expenses	38.47	36.03	25.48	97.14	58.53	99.68
	Total expenses	62.10	60.94	49.19	156.13	118.19	222.12
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	107.06	128.75	151.41	366.90	299.68	395.03
VI	Exceptional items						
VII	Profit / (Loss) before tax (V + VI)	107.06	128.75	151.41	366.90	299.68	395.03
VIII	Tax expense						
	a) Current Tax	(28.22)	21.61	34.90	13.59	48.21	69.94
	b) Deferred Tax	0.07	0.05	(11.35)	0.20	0.15	0.21
	Total Tax Expenses	(28.15)	21.66	23.55	13.79	48.36	70.15
IX	Net Profit/ (Loss) for the period (VII - VIII)	135.21	107.09	127.86	353.11	251.32	324.88
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	24.20	69.61	87.09	195.79	264.13	281.75
	(ii) Income tax relating to items that will not be classified to profit or loss	4.04	11.62	13.83	32.68	43.38	45.21
	(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)	20.16	57.99	73.26	163.11	220.75	236.54
XI	Total comprehensive income for the period	155.37	165.08	201.12	516.22	472.07	561.42
XII	Paid-up Equity Share Capital(Face Value of Rs. 5 per share)	647.32	647.32	647.32	647.32	647.32	647.32
XIII	Earnings per share : (in Rs.)						
	(a) Basic	1.20	1.28	1.55	3.99	3.65	4.34
	(b) Diluted	1.20	1.28	1.55	3.99	3.65	4.34

See accompanying notes to the standalone financial results

Date: 14.02.2022
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 31.12.2021

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/21	30/09/21	31/12/20	31/12/21	31/12/20	31/03/2021
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
	Segment Revenue						
	(a) Investment & Finance related activities	145.05	169.65	175.80	459.38	380.34	550.33
	(b) Job work & Manufacturing activities	24.11	20.04	24.80	63.65	37.53	66.82
	(c) Unallocable		-				-
1	Total	169.16	189.69	200.60	523.03	417.87	617.15
	Less: Inter segment Revenue		-	-		-	-
	Net Sale/ Income from operations	169.16	189.69	200.60	523.03	417.87	617.15
	Segment Results (Profit) (+) / Loss (-) before tax & Interest						
	(a) Investment & Finance related activities	100.46	123.94	141.78	346.52	291.89	380.17
	(b) Job work & Manufacturing activities	6.65	4.87	9.76	20.58	8.24	15.41
	(c) Unallocable	-	-	-	-	-	-
2	Total	107.11	128.81	151.54	367.10	300.13	395.58
	Less: Interest	0.05	0.06	0.13	0.20	0.45	0.55
	Total Profit before Tax	107.06	128.75	151.41	366.90	299.68	395.03
	Segment Assets						
	(a) Investment & Finance related activities	6,290.69	6,164.00	5,679.36	6,290.69	5,679.36	5,741.21
	(b) Job work & Manufacturing activities	156.46	151.40	153.80	156.46	153.80	158.99
	(c) Unallocable		-	-		-	-
3	Total Segment Assets	6,447.15	6,315.40	5,833.16	6,447.15	5,833.16	5,900.20
	Less: Intersegment Elimination		-	-		-	-
	Add: Unallocated Corporate Assets		-	-		-	-
	Total Assets	6,447.15	6,315.40	5,833.16	6,447.15	5,833.16	5,900.20
	Segment Liabilities						
	(a) Investment & Finance related activities	250.86	276.07	260.44	250.86	260.44	217.51
	(b) Job work & Manufacturing activities	89.79	88.20	91.22	89.79	91.22	92.41
	(c) Unallocable		-	-		-	-
4	Total Segment Liabilities	340.65	364.27	351.66	340.65	351.66	309.92
	Less: Intersegment Elimination		-	-		-	-
	Add: Unallocated Corporate Liabilities		-	-		-	-
	Total Liabilities	340.65	364.27	351.66	340.65	351.66	309.92

Date: 14.02.2022
Place: Jamshedpur



For and on behalf of the Board



Rajeev Singh Dugal
Managing Director
DIN - 00052037

REGISTERED & ADMINISTRATIVE OFFICE

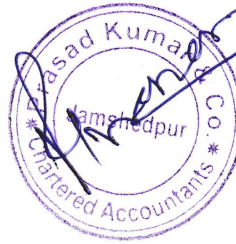
Holding No. 4, The Hotel Alcor, Ramdas Bhatta, Bistupur, Jamshedpur, Purbi Singhbhum, Jharkhand - 831 001.

Ph. : 0657-6620001, 7280009199 .

NOTES:-

- 1 The above standalone financial result for the Quarter and Nine Month ended December 31, 2021 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2022 in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.
- 2 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, 2021 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified. The significant account policies applied by the Company in the preparation of the financial results are consistent with those followed in the Annual Financial Statement for the Year Ended March 31, 2021
- 3 The Company has assessed the Impact of COVID-19 on its financial statements based on the internal and external information. We shall continue to monitor the future economic conditions and assess its impact on the financial statements. The extent to which the COVID-19 pandemic will impact the Company and its subsidiaries results will depend on future developments.
- 4 The figures for the quarter ended 31 December 2021 represents the balance between unaudited financial in respect of the half year ended 30 September 2021 and unaudited year to-date figures upto 31 December 2021 which were subjected to limited review
- 5 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place : Jamshedpur
Date : 14.02.2022



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.
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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 the Quarterly and Year to Date Unaudited Consolidated Financial Results of RSD Finance Limited 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') quarter ended December 31, 2021 and the year to-date results for the period April 01, 2021 to December 31, 2021 ('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') 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.

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 7 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 draw attention to Note 3 to the accompanying unaudited consolidated financial statement, which describes uncertainties due to the outbreak of the Global pandemic COVID – 19. As stated therein, in view of these continuing uncertainties, the extent to which the COVID – 19 pandemic will continue to impact on the group will depend on future developments which are uncertain.
7. 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. 9,72,63,415/- from SRP Oil Pvt Ltd, Rs. 9,65,15,189/- from Precision Automotive Private Limited & Rs. 43,21,82,913/- from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 1,99,42,831/- from SRP Oil Pvt Ltd, Rs. 8,44,84,642/- from Precision Automotive Private Limited & Rs. 1,94,51,513/- 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: 14.02.2022
Place: Jamshedpur

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


Rajesh Prasad
Partner

Membership No. 075409
Firm Registration No. 008816C
UDIN - 22075409ABZLIV8212

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2021

(Rs. in Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/21
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Income from Operations						
	Sale of Goods	1,699.85	989.97	1,085.83	3,165.86	1,642.77	2,723.31
	Sale of Services	788.65	691.48	451.23	1,978.37	947.14	1,504.65
	Interest Income	201.30	629.44	243.57	920.60	428.15	494.74
	Dividend Income	63.47	20.08	1.24	85.13	2.34	57.24
	Rental Income	-	-	-	-	-	-
	Fees and Commission Income	-	-	-	-	-	-
	Net gain on fair value changes	47.38	43.94	(31.60)	181.43	194.86	280.38
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products (including Excise Duty)	-	-	-	-	-	-
	Other revenue from operations	-	-	-	-	-	-
	Total revenue from operations	2,800.65	2,374.91	1,750.27	6,331.39	3,215.26	5,060.32
II	Other Income						
	Net Gain on sale of Financial Instruments	138.22	126.44	243.03	352.98	332.02	394.96
	Other incomes	25.40	28.52	22.23	68.67	28.93	72.85
	Total Other income	163.62	154.96	265.26	421.65	360.95	467.81
III	Total income (I+II)	2,964.27	2,529.87	2,015.53	6,753.04	3,576.21	5,528.13
IV	Expenses						
	Cost of materials consumed	1,497.07	590.53	910.03	2,407.89	1,404.60	2,302.50
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	155.08	132.87	107.68	387.88	239.16	367.44
	Finance costs	29.68	39.99	43.49	101.34	131.93	169.71
	Depreciation and amortisation expense	278.72	327.45	117.30	775.42	354.91	501.13
	Fees and Commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment of financial instrument	-	-	-	-	-	-
	Provisions	0.66	0.74	(0.29)	(8.69)	(0.58)	91.17
	Other expenses	575.35	496.26	355.41	1,407.78	702.29	1,143.47
	Total expenses	2,536.56	1,587.84	1,533.62	5,071.62	2,832.31	4,575.42
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	427.71	942.03	481.91	1,681.42	743.90	952.71
VI	Exceptional items						
VII	Profit / (Loss) before tax (V + VI)	427.71	942.03	481.91	1,681.42	743.90	952.71
VIII	Tax expense						
	a) Current Tax	33.75	239.47	87.89	355.40	112.94	134.78
	b) Deferred Tax	2.94	2.34	(20.42)	12.17	22.19	25.72
	Total Tax Expenses	36.69	241.81	67.47	367.57	135.13	160.50
IX	Net Profit/ (Loss) for the period (VII - VIII)	391.02	700.22	414.44	1,313.85	608.77	792.21
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	49.23	306.40	198.20	541.49	493.71	495.68
	(ii) Income tax relating to items that will not be classified to profit or loss	8.26	56.22	16.75	100.34	73.85	90.75
	(iii) Items that will be classified to profit or loss	-	-	-	-	-	-
	(iv) 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)	40.97	250.18	181.45	441.15	419.86	404.93
XI	Total comprehensive income for the period	431.99	950.40	595.89	1,755.00	1,028.63	1,197.14
XII	Profit for the period attributable to						
	Owners of the Company	325.22	710.68	187.21	1,192.85	422.09	709.45
	Non-Controlling Interest	65.80	(10.46)	227.23	121.00	186.68	82.76
XIII	Other Comprehensive Income attributable to						
	Owners of the Company	40.81	228.87	171.00	399.45	376.86	363.73
	Non-Controlling Interest	0.16	21.30	10.45	41.70	43.00	41.20
XIV	Total Comprehensive Income attributable to						
	Owners of the Company	366.03	939.56	358.21	1,592.30	798.95	1,073.18
	Non-Controlling Interest	65.96	10.85	237.68	162.70	229.68	123.96
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	2.83	7.26	2.77	12.30	6.17	8.29
	(b) Diluted	2.83	7.26	2.77	12.30	6.17	8.29

See accompanying notes to the consolidated financial results

Date: 14.02.2022
Place: Jamshedpur


Rashed Kumar
Accounts

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 and Nine Months Ended 31.12.2021

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
Segment Revenue							
1	(a) Investment & Finance related activities	363.53	811.39	341.75	1,424.53	767.40	1,006.29
	(b) Job work & Manufacturing activities	24.11	20.04	24.80	63.65	37.53	66.82
	(c) Hotel business related activities	572.96	293.43	380.39	972.63	491.62	835.59
	(d) Heat Treatment Activity & Rollers Manufacturing	2,018.80	1,413.94	1,277.40	4,321.83	2,291.73	3,637.70
	Total	2,979.41	2,538.80	2,024.34	6,782.65	3,588.28	5,546.40
	Less: Inter segment Revenue	15.14	8.93	8.81	29.61	12.07	18.27
	Net Sale/ Income from operations	2,964.27	2,529.87	2,015.53	6,753.04	3,576.21	5,528.13
Segment Results (Profit) (+) / (-) Loss before tax & Interest							
2	(a) Investment & Finance related activities	277.78	730.92	253.42	1,225.91	607.34	690.60
	(b) Job work & Manufacturing activities	6.65	4.87	9.76	20.58	8.24	15.41
	(c) Hotel business related activities	198.69	10.68	112.19	151.91	28.08	7.51
	(d) Heat Treatment Activity & Rollers Manufacturing	(25.73)	235.55	150.03	384.36	232.17	408.90
	Total	457.39	982.02	525.40	1,782.76	875.83	1,122.42
Less: Interest	29.68	39.99	43.49	101.34	131.93	169.71	
Total Profit before Tax	427.71	942.03	481.91	1,681.42	743.90	952.71	
Segment Assets (Including Godwill)							
3	(a) Investment & Finance related activities	13,587.73	13,488.88	11,758.81	13,587.73	11,758.81	12,025.37
	(b) Job work & Manufacturing activities	156.46	151.40	153.80	156.46	153.80	158.99
	(c) Hotel business related activities	5,147.18	4,977.36	5,047.32	5,147.18	5,047.32	4,904.25
	(d) Heat Treatment Activity & Rollers Manufacturing	5,310.96	4,735.47	4,405.24	5,310.96	4,405.24	4,334.15
	(e) Unallocable	-	-	-	-	-	-
	Total Segment Assets	24,202.33	23,353.11	21,365.17	24,202.33	21,365.17	21,422.76
	Less: Intersegment Elimination	-	-	0.46	-	0.46	-
Add: Unallocated Corporate Assets	-	-	-	-	-	-	
Total Assets	24,202.33	23,353.11	21,364.71	24,202.33	21,364.71	21,422.76	
Segment Liabilities							
4	(a) Investment & Finance related activities	1,470.35	1,682.79	1,090.53	1,470.35	1,090.53	1,278.46
	(b) Job work & Manufacturing activities	89.79	88.20	91.22	89.79	91.22	92.41
	(c) Hotel business related activities	562.33	566.12	634.55	562.33	634.55	518.83
	(d) Heat Treatment Activity & Rollers Manufacturing	2,552.80	1,908.92	1,965.60	2,552.80	1,965.60	1,758.00
	(e) Unallocable	-	-	-	-	-	-
	Total Segment Liabilities	4,675.27	4,246.03	3,781.90	4,675.26	3,781.90	3,647.70
Less: Intersegment Elimination	-	-	0.46	-	0.46	-	
Add: Unallocated Corporate Liabilities	-	-	-	-	-	-	
Total Liabilities	4,675.27	4,246.03	3,781.44	4,675.26	3,781.44	3,647.70	

Date: 14.02.2022
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Managing Director
DIN - 00052037



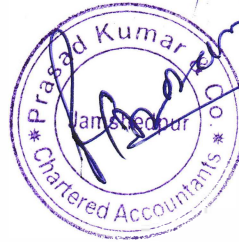
REGISTERED & ADMINISTRATIVE OFFICE

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

NOTES:-

- 1 The above consolidated financial results for the Quarter and Nine Month ended December 31, 2021 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2022 in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.
- 2 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, 2021 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified. The significant account policies applied by the Company in the preparation of the financial results are consistent with those followed in the Annual Financial Statement for the Year Ended March 31, 2021
- 3 The Company has assessed the Impact of COVID-19 on its financial statements based on the internal and external information. We shall continue to monitor the future economic conditions and assess its impact on the financial statements. The extent to which the COVID-19 pandemic will impact the Company and its subsidiaries results will depend on future developments.
- 4 The figures for the quarter ended 31 December 2021 represents the balance between unaudited financial in respect of the half year ended 30 September 2021 and unaudited year to-date figures upto 31 December 2021 which were subjected to limited review
- 5 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

For and on behalf of the Board of Directors



REGISTERED & ADMINISTRATIVE OFFICE

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