

RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

February 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. February 14, 2023 have inter-alia considered and approved the Unaudited Standalone and Consolidated Financial Results.

The unaudited (Standalone & Consolidated) financial results for the Quarter and Nine months ended December 31, 2022 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 03:30 PM and concluded at 10:40 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

Rajeev
Singh Dugal

Digitally signed by
Rajeev Singh Dugal
Date: 2023.02.14
22:36:05 +05'30'

Rajeev Singh Dugal
Managing Director
DIN – 00052037

Enclosure: As above

REGISTERED & ADMINISTRATIVE OFFICE

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

Head Office : 1st Floor, Arvinder Complex, 2 S B Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone : 0657- 2321102, 6573379
Branch Office: Sri 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 & nine months ended December 31, 2022 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 quarter & nine months ended December 31, 2022 ('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 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



PRASAD KUMAR & CO.

Chartered Accountants

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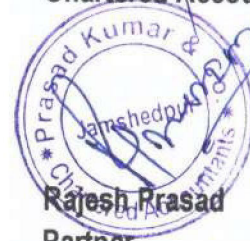
required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Date: 14.02.2023

Place: Jamshedpur

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



Rajesh Prasad

Partner

Membership No. 075409

Firm Registration No. 008816C

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/22	30/09/22	31/12/21	31/12/22	31/12/21	31/03/22
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Income from Operations						
	Sale of Services	23.75	22.89	24.11	73.33	63.65	92.50
	Interest Income	135.05	99.24	105.61	330.29	193.33	345.62
	Dividend Income	3.04	4.11	1.62	12.32	8.10	9.18
	Net gain on fair value changes	101.05	42.65	(29.90)	63.79	4.63	9.00
	Total revenue from operations	262.89	168.89	101.44	479.73	269.71	456.30
II	Other Income						
	Net Gain on sale of Financial Instruments	157.94	23.38	65.20	235.78	248.44	298.80
	Other Incomes	16.14	6.92	2.52	23.06	4.88	16.85
	Total Other Income	174.08	30.30	67.72	258.84	253.32	315.65
III	Total Income (I+II)	436.97	199.19	169.16	738.57	523.03	771.95
IV	Expenses						
	Cost of materials consumed	6.36	5.99	5.81	21.58	15.43	22.59
	Employee benefits expense	16.58	16.03	15.03	48.64	45.77	61.64
	Finance costs	0.02	(0.01)	0.05	0.05	0.20	0.35
	Depreciation and amortisation expense	1.59	1.60	2.09	4.78	6.29	8.39
	Provisions	0.13	(0.09)	0.65	1.10	(8.70)	23.85
	Other expenses	31.22	59.65	38.47	114.61	97.14	148.29
	Total expenses	55.90	83.17	62.10	190.76	156.13	265.11
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	381.07	116.02	107.06	547.81	366.90	506.84
VI	Exceptional Items						
VII	Profit / (Loss) before tax (V + VI)	381.07	116.02	107.06	547.81	366.90	506.84
VIII	Tax expense						
	a) Current Tax	39.89	36.31	(28.22)	88.94	13.59	86.31
	b) Deferred Tax	0.06	0.05	0.07	0.17	0.20	0.07
	Total Tax Expenses	39.95	36.36	(28.15)	89.11	13.79	86.38
IX	Net Profit/ (Loss) for the period (VII - VIII)	341.12	79.66	135.21	458.70	353.11	420.46
X	Other Comprehensive Income						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	(87.69)	(0.96)	24.20	(131.01)	195.79	128.80
	(ii) Income tax relating to items that will not be classified to profit or loss	(14.64)	(0.16)	4.04	(21.87)	32.68	21.50
	(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)	(73.05)	(0.80)	20.16	(109.14)	163.11	107.30
XI	Total comprehensive income for the period	268.07	78.86	155.37	349.56	516.22	527.76
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	2.07	0.61	1.20	2.70	3.99	4.08
	(b) Diluted	2.07	0.61	1.20	2.70	3.99	4.08

See accompanying notes to the standalone financial results

For and on behalf of the Board

Date: 14.02.2023
Place: Jamshedpur

Rajeev Singh Dugar
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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RSD FINANCE LIMITED

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Standalone Segment wise Revenue, Result & Capital Employed for the Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/22	30/09/22	31/12/21	31/12/22	31/12/21	31/03/22
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
	Segment Revenue						
	(a) Investment & Finance related activities	413.22	176.30	145.05	665.24	459.38	679.45
	(b) Job work & Manufacturing activities	23.75	22.89	24.11	73.33	63.65	92.50
	(c) Unallocable						
1	Total	436.97	199.19	169.16	738.57	523.03	771.95
	Less: Inter segment Revenue						
	Net Sale/ Income from operations	436.97	199.19	169.16	738.57	523.03	771.95
	Segment Results (Profit) (+) / Loss (-) before tax & Interest						
	(a) Investment & Finance related activities	372.98	108.88	100.46	524.35	346.52	475.06
	(b) Job work & Manufacturing activities	8.11	7.13	6.65	23.51	20.58	32.13
	(c) Unallocable			-			
2	Total	381.09	116.01	107.11	547.86	367.10	507.19
	Less: Interest	0.06	(0.01)	0.05	0.05	0.20	0.35
	Total Profit before Tax	381.03	116.02	107.06	547.81	366.90	506.84
	Segment Assets						
	(a) Investment & Finance related activities	6,660.17	6,461.09	6,290.69	6,660.17	6,290.69	6,326.25
	(b) Job work & Manufacturing activities	139.00	140.72	156.46	139.00	156.46	152.00
	(c) Unallocable						
3	Total Segment Assets	6,799.17	6,601.81	6,447.15	6,799.17	6,447.15	6,478.25
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	Total Assets	6,799.17	6,601.81	6,447.15	6,799.17	6,447.15	6,478.25
	Segment Liabilities						
	(a) Investment & Finance related activities	248.69	310.78	250.86	248.69	250.86	275.44
	(b) Job work & Manufacturing activities	82.87	91.50	89.79	82.87	89.79	84.77
	(c) Unallocable						
4	Total Segment Liabilities	331.56	402.28	340.65	331.56	340.65	360.21
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	Total Liabilities	331.56	402.28	340.65	331.56	340.65	360.21

Date: 14.02.2023
Place: Jamshedpur



For and on behalf of the Board


Rajesh 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 results for the Quarter and Nine Months ended December 31, 2022 have been reviewed by the Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2023 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 December 31, 2022 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, 2022 are the balancing figures between unaudited figures in respect of the half year ended 30th September 2022 and the published year to date figures upto December 31, 2022.
- 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 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

For and on behalf of the Board of Directors



Rajeev Singh Dugal
Managing Director
DIN: 00052037

Place : Jamshedpur
Date : 14.02.2023



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 and nine months ended on 31st December, 2022 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: February 14, 2023

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, Puruha Road, Opposite Sadar Hospital, Ranchi - 834 001 Phone : 0651-2212138, 3431107454

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the quarter & nine months ended December 31, 2022 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 quarter & nine months ended December 31, 2022 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 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.

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:



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

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.
6. We 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. 1655.23 Lacs from SRP Oil Pvt Ltd, Rs. 454.44 Lacs from Precision Automotive Private Limited & Rs. 4565.47 Lacs from SIGMA HTS LLP , Net profit before tax expense of Rs. 395.74 Lacs from SRP Oil Pvt Ltd, Rs. 310.69 Lacs from Precision Automotive Private Limited & Rs. 205.86 Lacs from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. 334.86 Lacs from SRP Oil Pvt Ltd, Rs. 190.71 Lacs from Precision Automotive Private Limited & Rs. 134.30 Lacs 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 us by the Management and our 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 us as stated in paragraph 3 above.

Our conclusion is not qualified in respect of these matters.

Date: 14.02.2023

Place: Jamshedpur

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



Partner

Membership No. 075409

Firm Registration No. 008816C

RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/22	30/09/22	31/12/21	31/12/22	31/12/21	31/03/22
		(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Un - Audited)	(Audited)
I	Income from Operations						
	Sale of Goods	822.12	936.92	1,699.85	3,275.32	3,165.86	4,944.88
	Sale of Services	1,013.96	857.61	788.65	2,777.19	1,978.37	2,715.83
	Interest Income	194.27	178.58	201.30	524.47	920.60	1,308.65
	Dividend Income	58.08	3.53	63.47	74.17	85.13	93.10
	Net gain on fair value changes	184.48	179.69	47.38	229.12	181.43	253.70
	Total revenue from operations	2,272.91	2,156.33	2,800.65	6,880.27	6,331.39	9,316.16
II	Other Income						
	Net Gain on sale of Financial Instruments	185.23	14.22	138.22	397.14	352.98	400.00
	Other Incomes	46.79	32.99	25.40	107.91	68.67	99.37
	Total Other Income	232.02	47.21	163.62	505.05	421.65	499.37
III	Total Income (I+II)	2,504.93	2,203.54	2,964.27	7,385.32	6,753.04	9,815.53
IV	Expense						
	Cost of materials consumed	764.59	674.82	1,497.07	2,504.56	2,407.89	3,536.42
	Employee benefits expense	179.47	190.99	155.08	537.73	387.88	523.37
	Finance costs	100.49	81.19	29.68	219.11	101.34	216.85
	Depreciation and amortisation expense	421.57	329.60	278.72	950.62	775.42	1,071.99
	Provisions	0.13	(0.09)	0.66	1.10	(8.69)	23.85
	Other expenses	552.17	630.86	575.35	1,712.11	1,407.78	2,044.00
	Total expenses	2,018.42	1,907.38	2,536.56	5,925.23	5,071.62	7,416.48
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	486.51	296.16	427.71	1,460.09	1,681.42	2,399.05
VI	Exceptional items						
VII	Profit / (Loss) before tax (V + VI)	486.51	296.16	427.71	1,460.09	1,681.42	2,399.05
VIII	Tax expense						
	a) Current Tax	11.93	67.82	33.75	257.28	355.40	594.99
	b) Deferred Tax	10.69	(8.51)	2.94	2.80	12.17	0.99
	Total Tax Expenses	22.62	59.31	36.69	260.08	367.57	595.98
IX	Net Profit/ (Loss) for the period (VII - VIII)	463.89	236.85	391.02	1,200.01	1,313.85	1,803.07
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	(111.10)	111.63	49.23	(239.83)	541.49	454.14
	(ii) Income tax relating to items that will not be classified to profit or loss	(20.53)	28.17	8.26	(49.26)	100.34	103.51
	(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)	(90.57)	83.46	40.97	(190.57)	441.15	350.63
XI	Total comprehensive income for the period	373.32	320.31	431.99	1,009.44	1,755.00	2,153.70
XII	Profit for the period attributable to						
	Owners of the Company	422.83	226.63	325.22	994.87	1,192.85	1,601.83
	Non-Controlling Interest	41.06	10.22	65.80	205.14	121.00	201.24
XIII	Other Comprehensive Income attributable to						
	Owners of the Company	(88.37)	48.42	40.81	-191.33	399.45	315.97
	Non-Controlling Interest	(2.21)	35.04	0.16	0.75	41.70	34.66
XIV	Total Comprehensive Income attributable to						
	Owners of the Company	334.46	275.06	366.03	803.54	1,592.30	1,917.81
	Non-Controlling Interest	38.86	45.26	65.96	205.90	162.70	235.89
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	2.59	2.12	2.83	6.21	12.30	14.81
	(b) Diluted	2.59	2.12	2.83	6.21	12.30	14.81

See accompanying notes to the consolidated financial results

For and on behalf of the Board

Date: 14.02.2023
Place: Jamshedpur



Rajesh 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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CIN : L17222JH1963PLC013316

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter and Nine Months Ended 31st December, 2022

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Consolidated 31/12/2022	Consolidated 30/09/2022	Consolidated 31/12/2021	Consolidated 31/12/2022	Consolidated 31/12/2021	Consolidated 31/03/2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Segment Revenue						
	(a) Investment & Finance related activities	541.68	382.11	363.53	1,119.69	1,424.53	1,942.12
	(b) Job work & Manufacturing activities	23.75	22.89	24.11	73.33	63.65	92.50
	(c) Hotel business related activities	668.45	432.68	572.96	1,655.23	972.63	1,392.19
	(d) Heat Treatment Activity	1,284.62	1,374.77	2,018.80	4,565.46	4,321.83	6,423.21
	Total	2,518.50	2,212.45	2,979.41	7,413.71	6,782.65	9,850.02
	Less: Inter segment Revenue	13.57	8.91	15.14	28.39	29.61	34.49
	Net Sale/ Income from operations	2,504.93	2,203.54	2,964.27	7,385.32	6,753.04	9,815.53
	Segment Results (Profit) (+) / (-) Loss before tax & Interest						
	(a) Investment & Finance related activities	469.64	281.94	277.78	892.16	1,225.91	1,611.86
	(b) Job work & Manufacturing activities	8.11	7.13	6.65	23.51	20.58	32.12
	(c) Hotel business related activities	213.44	17.80	198.69	398.09	151.91	205.70
	(d) Heat Treatment Activity	(104.19)	70.48	(25.73)	365.44	384.36	766.23
	Total	587.00	377.35	457.39	1,679.20	1,782.76	2,615.91
	Less: Interest	100.49	81.19	29.68	219.11	101.34	216.85
	Total Profit before Tax	486.51	296.16	427.71	1,460.09	1,681.42	2,399.06
	Segment Assets (Including Goodwill)						
	(a) Investment & Finance related activities	13,550.92	14,248.25	13,587.73	13,550.92	13,587.73	14,032.55
	(b) Job work & Manufacturing activities	139.00	140.72	156.46	139.00	156.46	152.00
	(c) Hotel business related activities	5,441.25	5,323.53	5,147.18	5,441.25	5,147.18	5,118.22
	(d) Heat Treatment Activity	7,174.45	6,922.00	5,310.96	7,174.45	5,310.96	5,881.50
	(e) Unallocable						
	Total Segment Assets	26,305.62	26,634.50	24,202.33	26,305.62	24,202.33	25,184.27
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	Total Assets	26,305.62	26,634.50	24,202.33	26,305.62	24,202.33	25,184.27
	Segment Liabilities						
	(a) Investment & Finance related activities	998.12	1,895.38	1,470.35	998.12	1,470.35	1,720.01
	(b) Job work & Manufacturing activities	82.87	91.50	89.79	82.87	89.79	84.77
	(c) Hotel business related activities	502.48	552.49	562.33	502.48	562.33	514.30
	(d) Heat Treatment Activity	3,550.74	3,554.37	2,552.80	3,550.74	2,552.80	2,937.15
	(e) Unallocable						
	Total Segment Liabilities	5,134.21	6,093.74	4,675.27	5,134.21	4,675.26	5,256.23
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	Total Liabilities	5,134.21	6,093.74	4,675.27	5,134.21	4,675.26	5,256.23

Date: 14.02.2023
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

NOTES:-

- The above consolidated financial results for the Quarter and Nine Months ended December 31, 2022 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.02.2023 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 December 31, 2022 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 1
- 2 The figures for the quarter ended December 31, 2022 are the balancing figures between unaudited financial figures in respect of the half year ended 30th September 2022 and the published year to date figures upto December 31, 2022.
- 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, which are incapable of assessment at this point in time, including among other things, any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government-mandated or elected by the Company.
- 3
- 4 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place : Jamshedpur
Date : 14.02.2023



For and on behalf of the Board of Directors



Rajeev Singh Dugal
Managing Director
DIN: 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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

Ph. : 0657-6620001, 7280009199

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 and nine months ended on 31st December, 2022 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: February 14, 2023