

August 13, 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. Wednesday, August 13, 2025 have inter-alia.

1. Considered and approved the Un-audited (Standalone and Consolidated) Financial Results of the company for the 1st quarter ended 30th June, 2025.
2. Considered and taken on record the Limited Review Report issued by M/s. S D Y & Co., Statutory Auditors of the Company.
3. Considered and approved the Board's Report along with its Annexures and Corporate Governance Report for the financial year 2024-25.
4. Considered and approved the Notice convening the 62nd Annual General Meeting of the Company scheduled to be held on Friday, September 26, 2025.
5. Considered and approved the re-appointment of M/s. S.K Naredi & Co., Chartered Accountants (FRN 003333C), as the Internal Auditor of the company for FY 2025-26.
6. Recommendation for the appointment of M/s. S D Y & Co, Chartered Accountants, (FRN 016850C), as Statutory Auditor of the company for a term of five consecutive years commencing from FY 2025-26 to FY 2029-30. This subject will be placed at the Annual General Meeting for shareholders' approval.
7. Recommendation for the appointment of CS Sital Prasad Swain, Practicing Company Secretary, (Membership No- F6338 & CP No- 6814), as Secretarial Auditor of the company for a term of five consecutive years commencing from FY 2025-26 to FY 2029-30. This subject will be placed at the Annual General Meeting for shareholders' approval.

The Audited (Standalone & Consolidated) Financial results for the 1st Quarter ended August 13, 2025 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 details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, pertaining to the appointment of Statutory Auditor and appointment of the Secretarial Auditor of the Company, are furnished in Annexure 1 and Annexure 2, respectively.

The meeting of the Board of Directors commenced at 03.00 PM and concluded at **10:00 PM**.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Subhajita Biswas
Subhajita Biswas

(Company Secretary & Compliance Officer)



Encl: - As above

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of RSD Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

To,

The Board of Directors of
RSD Finance Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the statement") of **RSD Finance Limited** ("the Company") for the quarter ended on June 30, 2025 ('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 express the 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 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.





SDY & Co
Chartered Accountants

Jharkhand State Co-operative Bank Building
1st Floor, Bistupur, Jamshedpur - 1.
Ph. : 0657-2317108
E-mail : sdy.jsr@gmail.com
www.sdy.co.in

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 M/s. SDY & Co.
Chartered Accountants
F R N: 016850C



Jay Prakash Heerwal
Partner

Membership No. 415136

UDIN: 25415136 BMLXWM 8793

Date: 13.08.2025

Place: Jamshedpur

QUARTERLY INTEGRATED FILING (FINANCIAL)

A Financial Results

Statement of Un-Audited Standalone Financial Results for the Quarter Ended 30th June, 2025					
(Rs. In Lakhs)					
Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/25 (Un-Audited)	31/03/25 (Audited)	30/06/24 (Un-Audited)	31-03-2025 (Audited)
I	Revenue from Operations				
	Interest Income	151.56	207.82	144.75	705.56
	Dividend Income	1.37	0.24	0.49	5.38
	Net gain on fair value changes	21.91	-20.86	35.92	69.31
	Sale of Services	25.03	26.72	25.24	94.87
	Total revenue from operations	199.88	213.92	206.40	875.15
II	Other Income				
	Net Gain on sale of Financial Instruments	66.35	-30.62	68.57	-40.09
	Other Incomes	16.54	39.46	5.28	44.59
	Total Other income	82.89	8.84	73.85	4.50
III	Total income (I+II)	282.77	222.76	280.25	879.62
IV	Expenses				
	Cost of materials consumed	8.10	5.74	8.36	28.10
	Employee benefits expense	21.38	21.27	20.67	84.21
	Finance costs	0.01	0.03	0.02	0.08
	Depreciation and amortisation expense	1.12	1.32	1.28	5.27
	Provisions	-	-63.91	-	-63.91
	Other expenses	32.58	58.14	38.88	161.17
	Total expenses	63.19	22.61	69.21	214.94
V	Profit / (Loss) before exceptional item and tax (III-IV)	219.58	200.15	211.04	664.68
VI	Exceptional Item				
VII	Profit / (Loss) before tax (V + VI)	219.58	200.15	211.04	664.68
VIII	Tax expense				
	a) Current Tax	49.91	60.70	44.59	152.71
	b) Deferred Tax	0.06	-0.07	-0.07	-0.27
	Total Tax Expenses	49.97	60.63	44.52	152.44
IX	Net Profit / (Loss) for the period after tax (VII - VIII)	169.61	139.52	166.52	512.24
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	91.73	-17.92	21.03	-36.56
	(ii) Income tax relating to items that will not be classified to profit or loss	23.09	-4.51	5.29	-9.20
	Total other comprehensive income for the year (net of tax)	68.64	-13.41	15.74	-27.36
XI	Total comprehensive income for the period	238.25	126.11	182.26	484.88
XII	Paid-up Equity Share Capital (Rs. 5/- per share)	647.32	647.32	647.32	647.32
XIII	Earnings per share (in Rs.)				
	(a) Basic	1.84	0.98	1.41	3.75
	(b) Diluted	1.84	0.98	1.41	3.75

See accompanying notes to the standalone financial results for and on behalf of the Board of Directors

RSD FINANCE LTD

Rajeev Singh Dugal

Managing Director

DIN: 00052037

Date: 13/08/2025

Place: Jamshedpur

See accompanying notes to the standalone financial results for and on behalf of the Board of Directors

Date: 13/08/2025
Place: Jamshedpur



Rajeev Singh Dugal
Managing Director
DIN: 00052037



UDIN:- 25415136 BMLXWM8793

Un-Audited Standalone Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2025					
(Rs. In Lakh)					
Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/25	31/03/25	30/06/24	31/03/2025
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	257.74	196.03	255.01	784.75
	(b) Job work & Manufacturing activities	25.03	26.73	25.24	94.87
	(c) Unallocable				
	Total	282.77	222.76	280.25	879.62
	Less: Inter segment Revenue				
	Net Sale/ Income from operations	282.77	222.76	280.25	879.62
2	Segment Results (Profit) (+) / Loss (-) before tax & Interest				
	(a) Investment & Finance related activities	212.71	190.19	204.14	639.24
	(b) Job work & Manufacturing activities	6.88	9.99	6.92	25.52
	(c) Unallocable				
	Total	219.59	200.18	211.06	664.76
	Less: Interest	0.01	0.03	0.02	0.08
	Total Profit before Tax	219.58	200.15	211.04	664.68
3	Segment Assets				
	(a) Investment & Finance related activities	8,252.72	7,946.55	7,852.80	7,946.55
	(b) Job work & Manufacturing activities	128.09	137.52	132.02	137.52
	(c) Unallocable				
	Total Segment Assets	8,380.81	8,084.07	7,984.82	8,084.07
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Assets				
	Total Assets	8,380.81	8,084.07	7,984.82	8,084.07
4	Segment Liabilities				
	(a) Investment & Finance related activities	269.12	194.49	410.08	194.49
	(b) Job work & Manufacturing activities	77.34	93.48	82.36	93.48
	(c) Unallocable				
	Total Segment Liabilities	346.46	287.97	492.44	287.97
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Liabilities				
	Total Liabilities	346.46	287.97	492.44	287.97

For and on behalf of the Board of Directors



Rajesh Singh Dugal
Managing Director
DIN: 00052037

Date: 13/08/2025
Place: Jamshedpur



UDIN:- 25415136BMLXWM8793

NOTES:-

The above standalone financial results for the 1st Quarter ended 30th June, 2025 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 13.08.2025 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 ended 30th June, 2025 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.

- 1 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 30th June, 2025 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 2 The figures for the quarter ended 31st March, 2025 are the balancing figures between audited figures in respect of the financial year 2024-25 and the published year to date figures upto Dec 31, 2024
- 3 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Date: 13/08/2025
Place : Jamshedpur

For and on behalf of the Board of Directors



Rajeev Singh Dugal
Managing Director
DIN: 00052037



UDIN:- 25415136 BMLXWM 8793

RSD FINANCE LIMITED
CIN-L17222JH1963PLC013316
STANDALONE BALANCE SHEET AS AT JUN 30, 2025

			<i>Rs.in Lacs</i>	
	Particulars	Note No.	As at June 30, 2025	As at March 31, 2025
	ASSETS			
(1)	Financial Assets			
(a)	Cash and cash equivalents	3	73.68	173.70
(b)	Trade Receivables	4	16.86	18.14
(c)	Loans	5	1154.20	1109.65
(d)	Investments	6	6831.47	6505.06
(e)	Other Financial assets	7	200.43	172.22
(2)	Non-financial Assets			
(a)	Property, Plant and Equipment	8	104.17	105.30
	Total Assets		8380.81	8084.07
	LIABILITIES AND EQUITY			
	LIABILITIES			
(1)	Financial Liabilities			
(a)	Payables			
	Trade Payables	9		
	(i) total outstanding dues of micro enterprises and small enterprises		-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		18.14	17.18
(b)	Borrowings (Other than Debt Securities)	10	-	-
(2)	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)	11	202.63	152.71
(b)	Deferred tax liabilities (Net)	12	17.46	-5.68
(c)	Provisions	13	41.38	40.09
(d)	Other non-financial liabilities (to be specified)	14	66.85	83.66
	Total Liabilities		346.46	287.97
(3)	EQUITY			
(a)	Equity Share capital	15	647.32	647.32
(b)	Other Equity	16	7387.03	7148.78
	Total Equity		8034.36	7796.11
	Total Equity & Liabilities		8380.81	8084.07

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13/08/2025

UDIN:- 25415136 BMLXWM 8793

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)

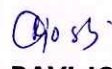
To,
The Board of Directors
RSD Finance Limited

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 June 30, 2025 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: 13.08.2025

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the RSD Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

To,

The Board of Directors of
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 Ended on June 30, 2025 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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 the applicable Indian Accounting Standards 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 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. 841.93 Lacs from SRP Oil Pvt Ltd and Rs. 334.04 Lacs from Precision Automotive Private Limited, Net profit before tax expense of Rs. 399.83 Lacs from SRP Oil Pvt Ltd and Rs. 311.49 Lacs from Precision Automotive Private Limited and total comprehensive profit/loss after tax of Rs. 297.01 Lacs from SRP Oil Pvt Ltd and Rs. 239.52 Lacs from Precision Automotive Private Limited, respectively as considered in the consolidated unaudited financial results.

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

For M/s. S D Y & Co.
Chartered Accountants
F R N: 016850C



Jay Prakash Heerwal
Partner

Membership No. 415136

UDIN: 25415136 BMLXWP 5674

Date: 13.08.2025

Place: Jamshedpur

Statement of Un- Audited Consolidated Financial Results for the Quarter ended 30th June, 2025

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/25	31/03/25	30/06/24	31/03/25
		(Un - Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations				
	Interest Income	266.50	617.24	206.18	1,585.00
	Dividend Income	2.33	1.45	4.83	70.12
	Net gain on fair value changes	330.47	(100.38)	157.98	95.08
	Sale of Products	12.69	1,987.26	1,950.40	7,119.34
	Sale of Services	535.22	1,165.24	935.28	4,131.07
	Total revenue from operations	1,147.21	3,670.81	3,254.67	13,000.61
II	Other Income				
	Net Gain on sale of Financial Instruments	235.11	(83.92)	158.95	207.61
	Other Incomes	65.74	143.75	48.42	292.09
	Total Other Income	300.85	59.83	207.37	499.70
III	Total income (I+II)	1,448.06	3,730.64	3,462.04	13,500.31
IV	Expenses				
	Cost of materials consumed	162.73	1,522.34	1,363.79	5,389.64
	Employee benefits expense	153.42	249.24	236.84	993.13
	Finance costs	1.04	244.77	51.60	395.17
	Depreciation and amortisation expense	33.04	159.74	194.71	776.00
	Provision	-	-63.91	-	(63.91)
	Other expenses	166.93	1,322.01	708.62	3,473.98
	Total expenses	517.16	3,434.19	2,555.56	10,964.01
V	Profit / (Loss) before exceptional item and tax (III-IV)	930.90	296.45	906.48	2,536.30
VI	Exceptional items				
VII	Profit / (Loss) before tax (V + VI)	930.90	296.45	906.48	2,536.30
VIII	Tax expense				
	a) Current Tax	146.94	210.21	210.67	753.48
	b) Deferred Tax	-0.18	(0.75)	0.36	1.35
	Total Tax Expenses	146.76	209.46	211.03	754.83
IX	Net Profit/ (Loss) for the period (VII - VIII)	784.14	86.99	695.45	1,781.47
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	-12.50	35.69	204.04	34.06
	(ii) Income tax relating to items that will not be classified to profit or loss	-3.15	8.98	51.35	8.57
	Total other comprehensive income for the year (net of tax) (i - ii)	(9.36)	26.71	152.69	25.49
XI	Total comprehensive income for the period	774.78	113.70	848.14	1,806.96
XII	Profit for the period attributable to				
	Owners of the Company	629.06	43.13	534.70	1,323.53
	Non-Controlling Interest	155.07	43.85	160.75	457.94
XIII	Other Comprehensive Income attributable to				
	Owners of the Company	4.79	28.77	112.05	14.90
	Non-Controlling Interest	-14.14	(2.05)	40.64	10.59
XIV	Total Comprehensive Income attributable to				
	Owners of the Company	633.85	71.90	646.75	1,338.43
	Non-Controlling Interest	140.93	41.80	201.38	468.53
XV	Paid-up Equity Share Capital (Face Value of Rs. 5 per share)	647.32	647.32	647.32	647.32
XVI	Earnings per share :(in Rs.)				
	(a) Basic	5.98	0.88	6.55	13.96
	(b) Diluted	5.98	0.88	6.55	13.96

See accompanying notes to the consolidated financial results

Date: 13/08/2025
Place: Jamshedpur



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ADMN. OFF. : C/o Alcor Hotel, Holding No. 4, Opp. Indian Petrol Pump, Ramdas Bhatta, Bistupur, Jamshedpur - 831 001.
Phone : 0657-6515324, 6620001 Extn. 60 / 47

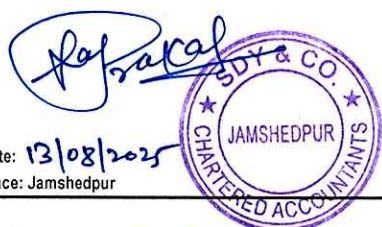
REGD. OFF. : 224, A.J.C. Bose Road, Krishna Building, 9th Floor, Room No. 902, Kolkata - 700 017, Ph.: 033-6900 0200

UDIN:- 25415736 BMLXW95674

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2025

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/25	31/03/25	30/06/25	31/03/25
		(Un - Audited)	(Audited)	(Un - Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	591.77	567.03	426.81	1,699.43
	(b) Job work & Manufacturing activities	25.03	26.73	25.24	94.87
	(c) Hotel business related activities	841.93	624.46	593.73	2,726.10
	(d) Heat Treatment Activity	-	2,516.69	2,424.17	9,015.49
	Total	1,458.73	3,734.91	3,469.95	13,535.89
	Less: Inter segment Revenue	10.67	4.26	7.91	35.57
	Net Sale/ Income from operations	1,448.06	3,730.65	3,462.04	13,500.32
2	Segment Results (Profit) (+) / (-) Loss before tax & Interest				
	(a) Investment & Finance related activities	524.20	73.59	343.53	995.64
	(b) Job work & Manufacturing activities	6.88	9.99	6.92	25.52
	(c) Hotel business related activities	400.86	91.72	189.84	845.62
	(d) Heat Treatment Activity	-	365.92	417.79	1,064.69
	Total	931.94	541.22	958.08	2,931.47
	Less: Interest	1.04	244.77	51.60	395.17
	Total Profit before Tax	930.90	296.45	906.48	2,536.30
3	Segment Assets				
	(a) Investment & Finance related activities	18,315.24	14,440.74	14,427.72	14,440.74
	(b) Job work & Manufacturing activities	128.09	137.52	132.02	137.52
	(c) Hotel business related activities	7,608.44	7,182.62	6,884.28	7,182.62
	(d) Heat Treatment Activity	-	7,486.35	6,585.91	7,486.35
	Total Segment Assets	26,051.77	29,247.23	28,029.93	29,247.23
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Assets				
	Total Assets	26,051.77	29,247.23	28,029.93	29,247.23
4	Segment Liabilities				
	(a) Investment & Finance related activities	627.15	544.34	679.23	544.34
	(b) Job work & Manufacturing activities	77.34	93.48	82.36	93.48
	(c) Hotel business related activities	802.80	673.99	801.72	673.99
	(d) Heat Treatment Activity	-	2,999.50	2,464.57	2,999.50
	Total Segment Liabilities	1,507.29	4,311.31	4,027.88	4,311.31
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Liabilities				
	Total Liabilities	1,507.29	4,311.31	4,027.88	4,311.31

Date: 13/08/2025
Place: Jamshedpur


UDIN:- 25415136 BMLXWP5674

NOTES:- CIN : L17222WB1963PLC025749

- The above consolidated financial results for the Quarter ended June 30, 2025 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 13.08.2025 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 ended June 30, 2025 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, 2025 are the balancing figures between audited figures in respect of the financial year 2024-25 and the published year to date figures upto December 31, 2024.
- During the current quarter, the stake of Precision Automotive Private Limited, a wholly owned subsidiary of RSD Finance Limited ("the Company"), in Sigma HTS LLP was reduced from 65.00% to 19.00%. Since RSD Finance Limited and Precision Automotive Private Limited are primarily engaged in financial and investment activities and Sigma HTS LLP is engaged in manufacturing activities, this reduction was a prudent business decision, involving partial withdrawal of capital from Sigma HTS LLP, which is in line with its main business activities.
- 3 Consequent to this change in holding, Sigma HTS LLP no longer meets the criteria for classification as a subsidiary or associate under Ind AS. Accordingly, its financial results have not been included in the consolidated financial results of the Company for the quarter ended June 2025, in compliance with the requirements of Ind AS and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

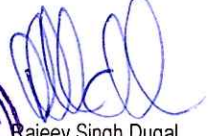
For and on behalf of the Board of Directors


Place : Jamshedpur
Date: 13/08/2025



UPIN:- 25415736 BMLXWP5674




Rajeev Singh Dugal
Managing Director
DIN: 00052037

RSD FINANCE LIMITED
CONSOLIDATED BALANCE SHEET AS ON JUN 30, 2025

	Particulars	Note No.	RSD Finance	Precision	SRP	As at Jun 30, 2025	As at Mar 31, 2025
	1						
(A)	ASSETS						
(1)	Financial Assets						
(a)	Cash and cash equivalents	3	73.68	18.75	49.05	141.48	58.71
(b)	Bank Balance other than cash and cash equivalents	3A	.00	122.21	136.70	258.92	524.84
(c)	Trade Receivables	4	16.86	19.10	.00	35.95	366.01
(d)	Loans	5	1154.20	275.50	43.77	1473.47	1418.25
(e)	Investments	6	6831.47	10234.58	5317.09	21494.28	17279.89
(f)	Other Financial assets	7	200.43	186.11	405.03	791.57	1313.99
(2)	Non-financial Assets						
(a)	Inventories	8	.00	.00	122.60	122.60	1944.81
(b)	Property, Plant and Equipment	9					
(i)	(i) Tangible Assets		104.17	95.14	1534.19	1733.50	5567.67
	(ii) Capital WIP					.00	773.05
	(iii) Intangible Assets					.00	.00
(c)	Other Non-Financial Assets	10					
	Total Assets		8380.81	10951.38	7608.44	26051.77	29247.23
(B)	LIABILITIES AND EQUITY						
(1)	LIABILITIES						
(1.1)	Financial Liabilities						
(a)	Payables						
	Trade Payables	11					
	(i) total outstanding dues of micro enterprises and smal		.00	.00	.00	.00	.00
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		18.14	5.77	111.90	135.80	772.86
(b)	Borrowings (Other than Debt Securities)	12	.00	.00	142.26	142.26	2107.96
(1.2)	Non-Financial Liabilities						
(a)	Current tax liabilities (Net)	13	202.63	192.21	270.97	665.80	753.48
(b)	Provisions	14	41.38	54.40	55.86	151.64	153.38
(c)	Deferred tax Liability (Net)	15	17.46	101.03	171.30	289.78	293.11
(d)	Other non-financial liabilities (to be specified)	16	66.85	4.63	50.52	122.00	230.53
	Total Liabilities		346.46	358.03	802.80	1507.29	4311.31
(2)	EQUITY						
(a)	Equity Share capital	17	647.32	681.00	491.70	647.32	647.32
(b)	Other Equity	18	7387.03	9912.34	6313.94	20672.95	20542.26
	Total Equity attributable to owners of parent		8034.36	10593.34	6805.64	21320.27	21189.59
	Non-controlling interest		.00	.00	.00	3224.21	3746.33
	Total Equity		8034.36	10593.34	6805.64	24544.48	24935.92
	Total Liabilities and Equity		8380.81	10951.38	7608.44	26051.77	29247.23

UDIN:- 25415736 BMLXWP5674



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 June 30, 2025 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: 13.08.2025

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) - Attached

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.

Annexure A**Appointment of Statutory Auditor**

Sl. No.	Particulars	Details
1.	Reason for change viz. appointment	The term of the appointment of M/s. S D Y & Co., Chartered Accountants (FRN: 016850C) as the Statutory auditor in casual vacancy shall be completed on the upcoming AGM for the FY 2024-25. Therefore, the Audit Committee has recommended for approval of the Appointment of M/s. S D Y & Co., Chartered Accountants (FRN: 016850C) as the Statutory Auditors of the Company for the term of 5 years in terms of Section 139 of the Companies Act, 2013
2.	Date of Appointment	w.e.f 62 nd Annual General Meeting for the FY 2024-25
3.	Term of Appointment	The appointment is subject to approval of Shareholders in the 62 nd Annual General Meeting to hold the office until 67 th Annual General Meeting for the Financial Year 2029-30
4.	Brief Profile (in case of appointment)	M/s. S D Y & Co., Chartered Accountants (FRN: 016850C) having a comprehensive range of experience for more than 75 years in financial services from Audit and Assurance, Entry Level Strategy, Business Formation, Accounts Outsourcing, Secretarial Compliances, Taxation Consultancy Services, GST, Administrative Services, Risk Advisory, ERP Implementation, Business Automation Services and a host of other value added Financial and Legal Consulting. Its head office is situated in Jamshedpur and branch offices are in Kolkata and Kharagpur.
5.	Relationship Inter-se Directors / Key Managerial Personnel	NA

Annexure B**Appointment of Secretarial Auditor**

Sl. No.	Particulars	Details
1.	Reason for change viz. appointment,	CS Sital Prasad Swain has been recommended and appointed as the Secretarial Auditor of the Company by the Board of Directors for a term of five consecutive years commencing from FY 2025- 26 to FY 2029-30 in terms of Regulation 24A of SEBI (LODR) (Third Amendment) Regulations, 2024.
2.	Date of Appointment	effective from the conclusion of 62 nd Annual General Meeting till the conclusion of 67 th Annual General Meeting (to be held in the calendar year 2030)
3.	Term of appointment	The appointment of CS Sital Prasad Swain is subject to approval of the members at the ensuing Annual General Meeting at such remuneration as mutually agreed between the Management and Secretarial Auditor.
4.	Brief Profile	Mr. Sital Prasad Swain, Practicing Company Secretary, (Membership No. F6338, CP No. 6814). (Peer review Number 813/2020), Jamshedpur, the Founder is having an overall experience of over 20 years. The firm has carried out peer review in 2020. He specializes in providing comprehensive services in corporate laws, secretarial audits and consultancy etc
5.	Relationship Inter-se Directors / Key Managerial Personnel	NA