Date: August 14, 2021

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. August 14, 2021 have *inter-alia* transacted the following businesses:

- Considered and approved, the unaudited (Standalone & Consolidated) financial results for the Quarter Ended June 30, 2021 as prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended form time to time.
- 2. Considered and taken on record the Limited Review Report issued by M/s. Prasad Kumar & 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 2020-21.
- 4. Considered and approved the Notice convening the 58th Annual General Meeting of the Company scheduled to be held on Tuesday, September 28, 2021.

The meeting of the Board of Directors commenced at 03:00 PM and concluded at 04:00 PM.

Kindly take the same on your record and display on your website.

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 Bimlanand 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 ended June 30, 2021 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 ended June 30, 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. Our responsibility is to issue a report on the Statement based on our review.
- 3. We have 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 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.

PRASAD KUMAR & CO.

Chartered Accountants

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

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

Date: 14.08.2021 Place: Jamshedpur For M/s. Prasad Kumar & Co. **Chartered Accountants**

Membership No. 075409

Firm Registration No. 008816C UDIN - 21075409 A AA AA W9995

CIN: L17222JH1963PLC013316

| | | | | (Rs. In Lakh exce | pt per share details |
|---------|---|---------------|------------------|-------------------|----------------------|
| il. No. | Particulars | Quarter Ended | | | Year Ended |
| | . I distoratio | 30/06/2021 | 31/03/2021 | 30/06/2020 | 31/03/2021 |
| | | (Un-Audited) | (Audited) | (Un-Audited) | (Audited) |
| | Revenue from Operations | | 20.20 | 4.54 | 20.00 |
| | Sale of Services | 19.50 | 29.29 | 1.54 | 66.82 |
| | Interest Income | 53.67 | 73.80 | 38.51 | 249.08 |
| | Dividend Income | 1.58 | 1.05 | 0.03 | 73.5 |
| | Net gain on fair value changes | 19.07 | (16.09) 88.05 | 102.67 | 392.1 |
| 11 | Total revenue from operations | 93.62 | 86.03 | 102.07 | 332.1 |
| 11 | Other Income | 70.78 | 110.85 | 3.90 | 216.9 |
| | Net Gain on sale of Financial Instruments | (0.42) | 0.38 | 5.09 | 8.0 |
| | Other Incomes | 70.36 | 111.23 | 8.99 | 224.9 |
| | Total Other income | | 199.28 | 111.66 | 617.1 |
| 111 | Total income (I+II) | 164.18 | 199.20 | 111.00 | 017.1 |
| IV | Expenses | 4 2.44 | 7.28 | 1.25 | 16.6 |
| | Cost of materials consumed | 3.44 | 15.72 | 12.77 | 59.1 |
| | Employee benefits expense | 15.18 | 0.10 | 0.17 | 0.5 |
| | Finance costs | 0.09 | 2.33 | 2.90 | 9.3 |
| | Depreciation and amortisation expense | 1.83 | 37.35 | | 36.7 |
| | Provisions | (10.09) | | (0.02) | 99.6 |
| | Other expenses | 22.64 | 41.15 | 7.36 24.43 | 222.1 |
| | Total expenses | 33.09 | 103.93 | | 395.0 |
| V | Profit / (Loss) before exceptional items and tax (III-IV) | 131.09 | 95.35 | 87.23 | 395.0 |
| VI | Exceptional items | 121.50 | - | 07.00 | 205 |
| VII | Profit / (Loss) before tax (V + VI) | 131.09 | 95.35 | 87.23 | 395.0 |
| VIII | Tax expense | | 2.2 | 7.12 | 00.4 |
| | a) Current Tax | 20.20 | 21.73 | 4.11 | 69.9 |
| | b) Deferred Tax | 0.08 | 0.06 | 10.40 | 0 |
| | Total Tax Expenses | 20.28 | 21.79 | 14.51 | 70.: |
| IX | Net Profit/ (Loss) for the period (VII - VIII) | 110.81 | 73.56 | 72.72 | 324. |
| Χ | Other Comprehensive Income | | | | |
| | Items that will not be classified to profit or loss | | | | |
| | (i) Items that will not be classified to profit or loss | 101.98 | 17.62 | 98.75 | 281. |
| | (ii) Income tax relating to items that will not be classified to profit or loss | 17.02 | 1.83 | 16.48 | 45. |
| | (iii) Items that will be classified to profit or loss | | - | | 2 |
| | (ii) Income tax relating to items that will be classified to profit or loss | - | | | - |
| | Total other comprehensive income for the year (net of tax) | 84.96 | 15.79 | 82.27 | 236. |
| ΧI | Total comprehensive income for the period (IX+X) | 195.77 | 89.35 | 154.99 | 561. |
| XII | Paid-up Equity Share Capital (Face Value of Rs. 5 per Share) | 647.32 | 647.32 | 647.32 | 647 |
| XIII | Earnings per share :(in Rs.) | | | | |
| | (a) Basic | 1.51 | 0.69 | 1.20 | 4 |
| | (b) Diluted | 1.51 | 0.69 | 1.20 | 4 |

Date: 14.08.2021 Place: Jamshedpur Rajeev Singh Dugal Managing Director DIN - 00052037

RSD FINANCE LIMITED

| Particulars egment Revenue Investment & Finance related activities | 30/06/2021 (Un-Audited) | Quarter Ended 31/03/2021 (Audited) | 30/06/2020 (Un-Audited) | Year Ended 31/03/2021 (Audited) |
|---|--|---|--|---|
| egment Revenue | (Un-Audited) | | | |
| | , | (Audited) | (Un-Audited) | (Audited) |
| | | | | , |
| Investment & Finance related activities | | | | |
| , more than a manage related delivities | 144.68 | 169.99 | 110.12 | 550.3 |
| Job work & Manufacturing activities | 19.50 | 29.29 | 1.54 | 66.8 |
| Unallocable | - | - | - | 30.0 |
| | | | | |
| Total | 164.18 | 199.28 | 111.66 | 617.1 |
| ss: Inter segment Revenue | - | - | | - |
| Net Sale/ Income from operations | 164.18 | 199.28 | 111.66 | 617. |
| anment Pasuits (Profit) (+) / Lass () before the 9 Interest | | | | |
| | 100 10 | 00.00 | 04.00 | |
| | | | | 380. |
| | | 7.17 | | 15. |
| Chanocable | | - | - | - |
| Total | 131.18 | 95.45 | 87 40 | 395. |
| ess: Interest | 0.09 | 0.10 | 0.17 | 0. |
| | | | | |
| Total Profit before Tax | 131.09 | 95.35 | 87.23 | 395. |
| egment Assets | | | | |
| | 5,937.68 | 5,729.33 | 5,423.27 | 5,729. |
| | 150.60 | 158.99 | 154.18 | 158. |
|) Unallocable | | - | | - |
| Total Segment Assets | 6,088.28 | 5,888.32 | 5,577.45 | 5,888. |
| ess: Intersegment Elimination | - | - | | |
| dd: Unallocated Corporate Assets | - | - | * | - |
| Total Assets | 6,088.28 | 5,888.32 | 5,577.45 | 5,888. |
| | | | | |
| | 214.28 | 205.63 | 319.78 | 205. |
| | 87.95 | 92.41 | 93.25 | 92. |
|) Unallocable | - | - | - | |
| Total Segment Liabilities | 302.23 | 298.04 | 413.03 | 298 |
| ess: Intersegment Elimination | | - | | |
| dd: Unallocated Corporate Liabilities | | - | | |
| Total Liabilities | 302.23 | 298.04 | 413.03 | 298. |
| | Results (Profit) (+) / Loss (-) before tax & Interest Investment & Finance related activities Job work & Manufacturing activities Unallocable Total Profit before Tax gment Assets Investment & Finance related activities Unallocable Total Segment Assets Investment & Finance related activities Unallocable Total Segment Assets Interest Total Segment Assets Investment & Finance related activities Unallocable Total Segment Assets Investment & Finance related activities Unallocated Corporate Assets Total Assets Investment & Finance related activities Unallocable Total Segment Liabilities Unallocable Total Segment Liabilities Unallocable Total Segment Liabilities Unallocable | Net Sale/ Income from operations 164.18 greent Results (Profit) (+) / Loss (-) before tax & Interest Investment & Finance related activities Job work & Manufacturing activities Unallocable Total 131.18 ss: Interest Total Profit before Tax 131.09 greent Assets Investment & Finance related activities Job work & Manufacturing activities Investment & Finance related activities Job work & Manufacturing activities Total Segment Assets Ss: Interest Total Segment Assets Fotal Assets Investment & Finance related activities Total Segment Liabilities Investment & Finance related activities Investment | Net Sale/ Income from operations 164,18 199,28 | Net Sale/ Income from operations 164.18 199.28 111.66 |

CIN: L17222JH1963PLC013316

NOTES:-

- The above standalone financial results for the Quarter ended June 30, 2021 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.08.2021 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, 2021 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the financial year 2020-21 and the published year to date figures upto December 31, 2020 which were subject to limited review by statutory auditor.
- 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's results will depend on future developments.
- 4 The above financial results are available at www.bseindia.com & www.rsdfinancelimited.com
- 5 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

or and on behalf of the Board of Directors

Rajeev Singh Dugal Managing Director DIN: 00052037

Place: Jamshedpur Date: 14.08.2021 Head Office: 1st Floor, Arvinder Complex, 2, S.B. Shop Area, R-Road, Bistupur, Jamshedpur - 831001. Phone: 0657-2321102, 6573379

Branch Office: Sri Bimlanand Tower, G(G+2), 2nd Floor, Purulia Road, Opposite Sadar Hospital, Ranchi - 834 001. Phone: 0651-2212138, 9431107454

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the quarter ended June 30, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disciosure 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 ended June 30, 2021 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 have 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:

| Sr. No | Name of the Company | Relationship with the Holding | Company |
|--------|------------------------------|-------------------------------|----------|
| 1. | Precision Automotive Pvt Ltd | Wholly owned subsidiary | 2 / 1000 |
| 2. | SRP Oil Pvt Ltd | Subsidiary | X8XV |
| 3. | Sigma HTS LLP | Step down subsidiary | Mont |

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

- 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. 1,06,23,901/- from SRP Oil Pvt Ltd, Rs. 1,04,92,743/- from Precision Automotive Private Limited & Rs. 8,89,09,145/from SIGMA HTS LLP and total comprehensive profit/loss after tax of Rs. -24,59,329/- from SRP Oil Pvt Ltd, Rs. 98,52,591/- from Precision Automotive Private Limited & Rs. 1,02,91,083/- 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: 14.08.2021

Place: Jamshedpur

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

Rajesn-Rrasad

Partner

Membership No. 075409

Firm Registration No. 008816C

UDIN -21075409AAAAX1591

CIN: L17222JH1963PLC013316

| | | | | (Rs. In Lakh exc | cept per share detail | |
|---------|---|---------------|------------|------------------------|---|--|
| | | Quarter Ended | | | Year Ended | |
| SI. No. | Particulars | 30/06/2021 | 31/03/2021 | 30/06/2020 | 31/03/2021 | |
| | | (Un-Audited) | (Audited) | (Un-Audited) | (Audited) | |
| 1 | Income from Operations | (Oli-Addited) | (Addited) | (Oli-Addited) | (Addited) | |
| | Sale of Products & Services | 962.27 | 1,629.34 | 289.09 | 4,196.8 | |
| | Interest Income | 89.86 | 36.59 | 98.50 | 494.7 | |
| | Dividend Income | 1.58 | 54.90 | 0.03 | 57.2 | |
| | Net gain on fair value changes | 90.11 | 85.52 | 128.04 | 280.3 | |
| | Total revenue from operations | 1,143.82 | 1,836.35 | 515.66 | 5,029.2 | |
| II | Other Income | | 7,722 | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| | Net Gain on sale of Financial Instruments | 88.32 | 62.94 | 57.53 | 394.9 | |
| | Other Incomes | 26.76 | 52.63 | 5.01 | 103.9 | |
| | Total Other income | 115.08 | 115.57 | 62.54 | 498.8 | |
| Ш | Total income (I+II) | 1,258.90 | 1,951.92 | 578.20 | 5,528.1 | |
| IV | Expenses | | | | , | |
| | Cost of materials consumed | 320.29 | 897.90 | 177.90 | 2,302.5 | |
| | Employee benefits expense | 99.93 | 128.28 | 55.26 | 367.2 | |
| | Finance costs | 31.67 | 37.78 | 39.24 | 169.7 | |
| | Depreciation and amortisation expense | 169.25 | 146.22 | 118.66 | 501. | |
| | Provision | (10.09) | 91.75 | (0.02) | 91.1 | |
| | Other expenses | 336.17 | 441.18 | 104.75 | 1,143.4 | |
| | Total expenses | 947.22 | 1,743.11 | 495.79 | 4,575.4 | |
| ٧ | Profit / (Loss) before exceptional and tax (III-IV) | 311.68 | 208.81 | 82,41 | 952.7 | |
| VI | Exceptional items | | - | | | |
| VII | Profit / (Loss) before tax (V + VI) | 311.68 | 208.81 | 82.41 | 952,7 | |
| VIII | Tax expense | | | | | |
| | a) Current Tax | 82.18 | 21.84 | 9.81 | 134. | |
| | b) Deferred Tax | 6.89 | 3.53 | 31.46 | 25. | |
| | Total Tax Expenses | * 89.07 | 25.37 | 41.27 | 160.: | |
| IX | Net Profit/ (Loss) for the period (VII - VIII) | 222.61 | 183.44 | 41.14 | 792.2 | |
| 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 | 185.86 | 1.97 | 152.70 | 495.6 | |
| | (ii) Income tax relating to items that will not be classified to profit or loss | 35.86 | 16.90 | 30.06 | 90. | |
| | (iii) Items that will be classified to profit or loss | - | - | - | - | |
| | (ii) Income tax relating to items that will be classified to profit or loss | - | - | - | | |
| | Total other comprehensive income for the year (net of tax) (i - ii) | 150.00 | (14.93) | 122.64 | 404.9 | |
| XI | Total comprehensive income for the period (IX+X) | 372.61 | 168.51 | 163.78 | 1,197. | |
| XII | Profit for the period attributable to | | | | | |
| | Owners of the Company | 156.95 | 287.36 | 84.88 | 709. | |
| | Non-Controlling interest | 65.66 | (103.92) | (43.74) | 82. | |
| XIII | Other Comprehensive Income attributable to | | | | | |
| | Owners of the Company | 129.77 | (13.13) | 103.49 | 363. | |
| | Non-Controlling Interest | 20.24 | (1.80) | 19.15 | 41.: | |
| XIV | Total Comprehensive Income attributable to | | | | | |
| | Owners of the Company | 286.72 | 274.23 | 188.37 | 1,073. | |
| | Non-Controlling Interest | 85.89 | (105.72) | (24.59) | 123. | |
| XV | Paid-up Equity Share Capital (Face Value of Rs. 5 per Share) | . 647.32 | 647.32 | 647.32 | 647. | |
| XVI | Earnings per share :(in Rs.) | | | | | |
| | (a) Basic | 2.21 | 2.12 | 1.45 | 8. | |
| | (b) Diluted | 2.21 | 2.12 | 1.45 | 8 | |
| ee ac | companying notes to the standalone financial results | A Kuman & | * 51 | nd on behalf of the Bo | ard V Cm | |
| nto. 4 | 4.09.3034 | 13/1 | EH I | Rajeev Singh Dugal | 1.01 | |
| late: 1 | 4.08.2021 | 133 | 4 | Managing Director | | |

Finance Limited

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2021 (Rs. In Lakh) Quarter Ended Year Ended Consolidated Consolidated Consolidated Consolidated SI. No Particulars 31/03/2021 30/06/2021 30/06/2020 31/03/2021 (Un-Audited) (Un-Audited) (Audited) (Audited) Segment Revenue (a) Investment & Finance related activities 249.61 238.89 229.06 1.006.29 (b) Job work & Manufacturing activities 19.50 29.29 66.82 1.54 (c) Hotel business related activities 106.24 343.97 74.12 835.59 (d) Heat Treatment Activity 889.09 1.345.97 273.56 3,637.70 Total 1,264.44 578.28 1,958.12 5,546.40 ess: Inter segment Revenue 5.54 6.20 0.08 18.27 Net Sale/ Income from operations 1,258.90 1,951.92 578.20 5.528.13 Segment Results (Profit) (+) / (-) Loss before tax & Interest (a) Investment & Finance related activities 217.21 83.26 201.69 690.60 (b) Job work & Manufacturing activities 9.06 (4.42) 15.41 (c) Hotel business related activities (57.46)(20.57)(13.48)7.51 (d) Heat Treatment Activity 174.54 176.73 (62.14)408.90 Total 343.35 246.59 121.65 1,122.42 Less: Interest 31.67 37.78 39.24 169.71 Total Profit before Tax 311.68 208.81 82.41 952.71 Segment Assets (Including Godwill) (a) Investment & Finance related activities 12,269.71 12,013.48 11,371.59 12,013.48 (b) Job work & Manufacturing activities 150.60 158.99 154.18 158.99 (c) Hotel business related activities 4,915.12 4,904.25 4,971.57 4.904.25

4,353.97

21,689.40

21,689.40

1,224.59

87.95

554.29

1,668.91

3,535.74

3,535.74

Total Segment Assets

Total Segment Liabilities

Total Liabilities

Total Assets

4,334.15

21,410.87

21,410.87

1,266.58

92 41

518.83

1,758.00

3,635.82

3,635.82

For and on behalf of the Board

Managing Director

DIN - 00052037

3.681.79

20,179.13

20,179.13

1,261.62

93 25

632.25

1,473.59

3,460.71

3,460.71

4,334.15

21,410.87

21,410.87

1,266.58

92.41

518.83

1,758.00

3,635.82

3,635.82

Rajeev Singh Dugal

Date: 14.08.2021 Place: Jamshedpur

(d) Heat Treatment Activity

ess: Intersegment Elimination Add: Unallocated Corporate Assets

(a) Investment & Finance related activities

(b) Job work & Manufacturing activities

(c) Hotel business related activities

(d) Heat Treatment Activity

ess: Intersegment Elimination Add: Unallocated Corporate Liabilities

(e) Unallocable

Segment Liabilities

(e) Unallocable

NOTES:-

- The above consolidated financial results for the Quarter ended June 30, 2021 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 14.08.2021 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, 2021 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the financial year 2020-21 and the published year to date figures upto December 31, 2020 which were subject to limited review by statutory auditor.
- 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's results will depend on future developments.
- 4 The above financial results are available at www.bseindia.com & www.rsdfinancelimited.com
- 5 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: 14.08.2021