

**Independent Auditor's Review Report on Unaudited Standalone Financial Results of RSD Finance Limited for the 3<sup>rd</sup> quarter and nine months ended on December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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 3<sup>rd</sup> quarter and nine months ended on December 31, 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 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 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.
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. S D Y & Co.  
Chartered Accountants



**Jay Prakash Heerwal**  
Partner  
Membership No. 415136  
Firm Registration No. 016850C  
UDIN: 26415136EQGHIP3561

Date: 11.02.2026  
Place: Jamshedpur

# RSD FINANCE LIMITED

CIN : L17222WB1963PLC025749

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## QUARTERLY INTEGRATED FILING (FINANCIAL)

### A Financial Results

#### Statement of Un-audited Standalone Financial Results for the Quarter Ended 31st December, 2025

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31-03-2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations						
	Interest Income	135.32	144.14	146.67	431.02	497.74	705.56
	Dividend Income	1.32	1.92	0.42	4.61	5.14	5.38
	Net gain on fair value changes	24.03	(46.47)	12.00	(0.52)	90.17	69.31
	Sale of Services	28.65	19.01	22.60	72.69	68.15	94.87
	<b>Total revenue from operations</b>	<b>189.33</b>	<b>118.60</b>	<b>181.69</b>	<b>507.80</b>	<b>661.20</b>	<b>875.12</b>
II	Other Income						
	Net Gain on sale of Financial Instruments	24.30	70.60	(146.69)	161.25	(9.47)	-40.09
	Other Incomes	3.78	12.30	0.11	32.62	5.13	44.59
	<b>Total Other income</b>	<b>28.08</b>	<b>82.90</b>	<b>(146.58)</b>	<b>193.87</b>	<b>(4.34)</b>	<b>4.50</b>
III	<b>Total income (I+II)</b>	<b>217.40</b>	<b>201.50</b>	<b>35.11</b>	<b>701.67</b>	<b>656.86</b>	<b>879.62</b>
IV	Expenses						
	Cost of materials consumed	9.42	4.58	7.21	22.10	22.36	28.10
	Employee benefits expense	22.54	21.56	21.57	65.48	62.94	84.21
	Finance costs	1.43	0.00	0.02	1.44	0.05	0.08
	Provisions	1.74	(3.67)	-	-1.93	-	-63.91
	Depreciation and amortisation expense	9.89	18.70	1.39	29.71	3.95	5.27
	Other expenses	40.40	43.61	33.81	116.59	103.03	161.17
	<b>Total expenses</b>	<b>85.41</b>	<b>84.78</b>	<b>64.00</b>	<b>233.38</b>	<b>192.33</b>	<b>214.94</b>
V	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>131.99</b>	<b>116.72</b>	<b>(28.89)</b>	<b>468.29</b>	<b>464.53</b>	<b>664.68</b>
VI	Exceptional Item						
VII	<b>Profit / (Loss) before tax (V + VI)</b>	<b>131.99</b>	<b>116.72</b>	<b>(28.89)</b>	<b>468.29</b>	<b>464.53</b>	<b>664.68</b>
VIII	Tax expense						
	a) Current Tax	29.56	39.88	(10.56)	119.35	92.01	152.71
	b) Deferred Tax	-1.25	(2.40)	(0.49)	-3.59	(0.20)	(0.27)
	<b>Total Tax Expenses</b>	<b>28.32</b>	<b>37.48</b>	<b>(11.05)</b>	<b>115.76</b>	<b>91.81</b>	<b>152.44</b>
IX	<b>Net Profit / (Loss) for the period after tax (VII - VIII)</b>	<b>103.67</b>	<b>79.24</b>	<b>(17.84)</b>	<b>352.52</b>	<b>372.72</b>	<b>512.24</b>
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	51.24	(31.04)	(68.44)	111.93	(18.64)	(36.56)
	(ii) Income tax relating to items that will not be classified to profit or loss	12.90	(7.82)	(17.22)	28.17	(4.69)	(9.20)
	<b>Total other comprehensive income for the year (net of tax)</b>	<b>38.34</b>	<b>(23.22)</b>	<b>(51.22)</b>	<b>83.76</b>	<b>(13.95)</b>	<b>(27.36)</b>
XI	<b>Total comprehensive income for the period</b>	<b>142.02</b>	<b>56.02</b>	<b>(69.06)</b>	<b>436.28</b>	<b>358.77</b>	<b>484.88</b>
XII	<b>Paid-up Equity Share Capital (Rs. 5/- per share)</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>
XIII	Earnings per share : (in Rs.)						
	(a) Basic	1.10	0.43	(0.53)	3.37	2.77	3.75
	(b) Diluted	1.10	0.43	(0.53)	3.37	2.77	3.75

See accompanying notes to the standalone financial results

For and on behalf of the Board of Directors

Date: 11/02/2026

Place: Jamshedpur

Rajeev Singh Dugal

Managing Director

DIN: 00052037



*Rajeev Singh Dugal*

Standalone Segment wise Revenue, Result & Capital Employed for the Quarter ended 31st December, 2025

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31/03/2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	188.75	182.49	12.51	628.98	588.72	784.75
	(b) Job work & Manufacturing activities	28.65	19.01	22.60	72.69	68.14	94.87
	(c) Unallocable						
1	<b>Total</b>	<b>217.40</b>	<b>201.50</b>	<b>35.11</b>	<b>701.67</b>	<b>656.86</b>	<b>879.62</b>
	Less: Inter segment Revenue						
	<b>Net Sale/ Income from operations</b>	<b>217.40</b>	<b>201.50</b>	<b>35.11</b>	<b>701.67</b>	<b>656.86</b>	<b>879.62</b>
	<b>Segment Results (Profit) (+) / Loss (-) before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	124.87	111.25	(33.91)	448.83	449.05	639.24
	(b) Job work & Manufacturing activities	8.55	5.47	5.04	20.90	15.53	25.52
	(c) Unallocable						
2	<b>Total</b>	<b>133.42</b>	<b>116.72</b>	<b>(28.87)</b>	<b>469.73</b>	<b>464.58</b>	<b>664.76</b>
	Less: Interest	1.43	-	0.02	1.44	0.05	0.08
	<b>Total Profit before Tax</b>	<b>131.99</b>	<b>116.72</b>	<b>(28.89)</b>	<b>468.29</b>	<b>464.53</b>	<b>664.68</b>
	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	8,453.00	8,444.93	7,858.50	8,453.00	7,858.50	7,946.55
	(b) Job work & Manufacturing activities	127.17	111.86	136.02	127.17	136.02	137.52
	(c) Unallocable						
3	<b>Total Segment Assets</b>	<b>8,580.17</b>	<b>8,556.79</b>	<b>7,994.52</b>	<b>8,580.17</b>	<b>7,994.52</b>	<b>8,084.07</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	<b>Total Assets</b>	<b>8,580.17</b>	<b>8,556.79</b>	<b>7,994.52</b>	<b>8,580.17</b>	<b>7,994.52</b>	<b>8,084.07</b>
	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	280.75	391.10	240.03	280.75	240.03	194.49
	(b) Job work & Manufacturing activities	72.13	75.32	84.49	72.13	84.49	93.48
	(c) Unallocable						
4	<b>Total Segment Liabilities</b>	<b>352.88</b>	<b>466.42</b>	<b>324.52</b>	<b>352.88</b>	<b>324.52</b>	<b>287.97</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	<b>Total Liabilities</b>	<b>352.88</b>	<b>466.42</b>	<b>324.52</b>	<b>352.88</b>	<b>324.52</b>	<b>287.97</b>

For and on behalf of the Board of Directors

Date: 11/02/2026  
Place: Jamshedpur

Rajeev Singh Dugal  
Managing Director  
DIN: 00052037



*Rajeev Singh Dugal*

**NOTES:-**

- The above standalone financial results for the 3rd Quarter and Nine months ended 31st December, 2025 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 11.02.2026 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 31st December, 2025 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 1 The figures for the quarter ended 31st December, 2025 are the balancing figures between year to date figures upto 31st December, 2025 and the published un-audited year to date figures upto 30th September, 2025.
  - 2 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

For and on behalf of the Board of Directors

Date: 11/02/2026.  
Place : Jamshedpur

Rajeev Singh Dugal  
Managing Director  
DIN: 00052037

## **CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER**

(In Terms of Regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
**RSD Finance Limited**

We, Rajeev Singh Dugal and Ravi Joshi, in our respective capacities as Managing Director and Chief Financial Officer of RSD Finance Limited ("the Company"), to the best of our knowledge and belief certify that –

We have reviewed the Standalone Financial Statements of RSD Finance Limited for the 3<sup>rd</sup> quarter ended on December 31, 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:** 11/02/2026

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the RSD Finance Limited for the 3<sup>rd</sup> quarter and nine months ended on December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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 3<sup>rd</sup> quarter and nine months ended on December 31, 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 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 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.

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 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.

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. 2214.44 Lacs from SRP Oil Pvt Ltd and Rs. 1004.58 Lacs from Precision Automotive Private Limited, Net profit before tax expense of Rs. 728.64 Lacs from SRP Oil Pvt Ltd and Rs. 935.85 Lacs from Precision Automotive Private Limited and total comprehensive profit/loss after tax of Rs. 592.30 Lacs from SRP Oil Pvt Ltd and Rs. 927.23 Lacs from Precision Automotive Private Limited, respectively as considered in the consolidated nine months unaudited financial results.

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

For M/s. S D Y & Co.  
Chartered Accountants



Jay Prakash Heerwal  
Partner

Membership No. 415136  
Firm Registration No. 016850C  
UDIN: 26415136YMJJCZ3279



Date: 11.02.2026

Place: Jamshedpur

# RSD FINANCE LIMITED

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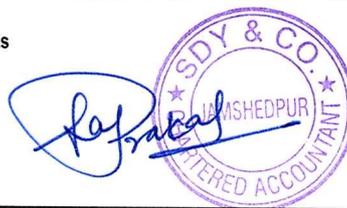
## Statement of Un- Audited Consolidated Financial Results for the Quarter ended 31st December, 2025

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31/03/25
		(Un - Audited)	(Un-Audited)	(Un-Audited)	(Un - Audited)	(Un - Audited)	(Audited)
<b>I</b>	<b>Revenue from Operations</b>						
	Sale of Products	8.92	7.03	1,650.35	28.64	5,132.08	7,119.34
	Sale of Services	677.18	449.80	1,131.05	1,662.20	2,965.83	4,131.07
	Interest Income	287.77	298.02	339.35	852.29	967.76	1,585.00
	Dividend Income	300.10	4.34	55.89	306.77	68.67	70.12
	Net gain on fair value changes	151.10	-131.24	-45.64	350.34	195.46	95.08
	<b>Total revenue from operations</b>	<b>1,425.07</b>	<b>627.96</b>	<b>3,131.00</b>	<b>3,200.24</b>	<b>9,329.80</b>	<b>13,000.62</b>
<b>II</b>	<b>Other Income</b>						
	Net Gain on sale of Financial Instruments	76.48	160.92	(35.01)	472.50	291.53	207.61
	Other Incomes	97.44	58.30	51.49	221.48	148.34	292.09
	<b>Total Other income</b>	<b>173.91</b>	<b>219.22</b>	<b>16.48</b>	<b>693.98</b>	<b>439.87</b>	<b>499.70</b>
<b>III</b>	<b>Total Income (I+II)</b>	<b>1,598.99</b>	<b>847.18</b>	<b>3,147.48</b>	<b>3,894.23</b>	<b>9,769.67</b>	<b>13,500.32</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of materials consumed	283.93	139.32	1,285.19	585.98	3,867.30	5,389.64
	Employee benefits expense	161.51	152.19	261.42	467.12	743.89	993.13
	Finance costs	2.39	1.00	51.66	4.43	150.40	395.17
	Depreciation and amortisation expense	44.21	51.98	211.21	129.23	616.26	776.00
	Provision	1.74	-3.67	-	-1.93	-	(63.91)
	Other expenses	213.08	196.61	726.62	576.63	2,151.97	3,473.98
	<b>Total expenses</b>	<b>706.86</b>	<b>537.43</b>	<b>2,536.10</b>	<b>1,761.45</b>	<b>7,529.82</b>	<b>10,964.01</b>
<b>V</b>	<b>Profit / (Loss) before exceptional item and tax (III-IV)</b>	<b>892.13</b>	<b>309.75</b>	<b>611.38</b>	<b>2,132.78</b>	<b>2,239.85</b>	<b>2,536.30</b>
<b>VI</b>	Exceptional items						
<b>VII</b>	<b>Profit / (Loss) before tax (V + VI)</b>	<b>892.13</b>	<b>309.75</b>	<b>611.38</b>	<b>2,132.78</b>	<b>2,239.85</b>	<b>2,536.30</b>
<b>VIII</b>	Tax expense						
	a) Current Tax	77.12	37.13	170.52	261.19	543.27	753.48
	b) Deferred Tax	-0.38	-2.98	1.11	-3.53	2.10	1.35
	<b>Total Tax Expenses</b>	<b>76.74</b>	<b>34.15</b>	<b>171.63</b>	<b>257.65</b>	<b>545.37</b>	<b>754.83</b>
<b>IX</b>	<b>Net Profit/ (Loss) for the period (VII - VIII)</b>	<b>815.39</b>	<b>275.59</b>	<b>439.75</b>	<b>1,875.12</b>	<b>1,694.48</b>	<b>1,781.47</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	Items that will not be classified to profit or loss						
	(i) Items that will not be classified to profit or loss	117.17	3.15	(247.62)	107.82	(1.63)	34.06
	(ii) Income tax relating to items that will not be classified to profit or loss	29.49	0.79	-62.32	27.14	(0.41)	8.57
	Total other comprehensive income for the year (net of tax) (i - ii)	<b>87.68</b>	<b>2.36</b>	<b>(185.30)</b>	<b>80.68</b>	<b>(1.22)</b>	<b>25.49</b>
<b>XI</b>	<b>Total comprehensive income for the period</b>	<b>903.07</b>	<b>277.95</b>	<b>254.45</b>	<b>1,955.81</b>	<b>1,693.26</b>	<b>1,806.96</b>
<b>XII</b>	<b>Profit for the period attributable to</b>						
	Owners of the Company	690.37	259.53	267.14	1,578.96	1,280.40	1,323.53
	Non-Controlling Interest	125.02	16.07	172.61	296.16	414.09	457.94
<b>XIII</b>	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Company	77.46	13.55	-158.38	95.80	(13.87)	14.90
	Non-Controlling Interest	10.22	(11.20)	-26.92	-15.11	12.64	10.59
<b>XIV</b>	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Company	767.83	273.08	108.77	1,674.76	1,266.53	1,338.43
	Non-Controlling Interest	135.24	4.87	145.68	281.05	426.73	468.53
<b>XV</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 5 per share)</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>	<b>647.32</b>
<b>XVI</b>	<b>Earnings per share :(in Rs.)</b>						
	(a) Basic	6.98	2.15	1.97	15.11	13.08	13.96
	(b) Diluted	6.98	2.15	1.97	15.11	13.08	13.96

See accompanying notes to the standalone financial results

Date: 11.02.2026  
Place: Jamshedpur



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# RSD FINANCE LIMITED

CIN : L17222WB1963PLC025749

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Web: www.rsdfinancelimited.com

## Consolidated Segment wise Revenue, Result & Capital Employed for the 3rd Quarter and Nine months ended 31st December, 2025

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31/03/25
		(Un - Audited)	(Un-Audited)	(Un - Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<b>1</b>	<b>Segment Revenue</b>						
	(a) Investment & Finance related activities	664.66	377.13	160.28	1,633.56	1,132.40	1,699.43
	(b) Job work & Manufacturing activities	28.65	19.01	22.59	72.69	68.14	94.87
	(c) Hotel business related activities	913.23	459.28	893.47	2,214.44	2,101.64	2,726.10
	(d) Heat Treatment Activity	-	-	2,084.43	-	6,498.80	9,015.49
	<b>Total</b>	<b>1,606.54</b>	<b>855.42</b>	<b>3,160.77</b>	<b>3,920.69</b>	<b>9,800.98</b>	<b>13,535.89</b>
	Less: Inter segment Revenue	7.55	8.24	13.29	26.46	31.31	35.57
	<b>Net Sale/ Income from operations</b>	<b>1,598.99</b>	<b>847.18</b>	<b>3,147.48</b>	<b>3,894.23</b>	<b>9,769.67</b>	<b>13,500.32</b>
<b>2</b>	<b>Segment Results (Profit) (+) / (-) Loss before tax &amp; Interest</b>						
	(a) Investment & Finance related activities	576.04	284.47	96.20	1,384.71	922.05	995.64
	(b) Job work & Manufacturing activities	8.55	5.47	5.04	20.90	15.53	25.52
	(c) Hotel business related activities	309.93	20.81	401.97	731.60	753.90	845.62
	(d) Heat Treatment Activity	-	-	159.84	-	698.77	1,064.69
	<b>Total</b>	<b>894.52</b>	<b>310.75</b>	<b>663.05</b>	<b>2,137.21</b>	<b>2,390.25</b>	<b>2,931.47</b>
	Less: Interest	2.39	1.00	51.66	4.43	150.40	395.17
	<b>Total Profit before Tax</b>	<b>892.13</b>	<b>309.75</b>	<b>611.39</b>	<b>2,132.78</b>	<b>2,239.85</b>	<b>2,536.30</b>
<b>3</b>	<b>Segment Assets</b>						
	(a) Investment & Finance related activities	19,018.73	18,746.30	14,595.41	19,018.73	14,595.41	14,440.74
	(b) Job work & Manufacturing activities	127.17	111.86	136.02	127.17	136.02	137.52
	(c) Hotel business related activities	7,676.79	7,597.80	7,181.24	7,676.79	7,181.24	7,182.62
	(d) Heat Treatment Activity	-	-	7,074.79	-	7,074.79	7,486.35
	<b>Total Segment Assets</b>	<b>26,822.69</b>	<b>26,455.96</b>	<b>28,987.46</b>	<b>26,822.69</b>	<b>28,987.46</b>	<b>29,247.23</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Assets						
	<b>Total Assets</b>	<b>26,822.69</b>	<b>26,455.96</b>	<b>28,987.46</b>	<b>26,822.69</b>	<b>28,987.46</b>	<b>29,247.23</b>
<b>4</b>	<b>Segment Liabilities</b>						
	(a) Investment & Finance related activities	456.65	776.33	483.44	456.65	483.44	544.34
	(b) Job work & Manufacturing activities	72.13	75.32	84.49	72.13	84.49	93.48
	(c) Hotel business related activities	580.77	781.88	724.75	580.77	724.75	673.99
	(d) Heat Treatment Activity	-	-	2,826.81	-	2,826.81	2,999.50
	<b>Total Segment Liabilities</b>	<b>1,109.55</b>	<b>1,633.53</b>	<b>4,119.49</b>	<b>1,109.55</b>	<b>4,119.49</b>	<b>4,311.31</b>
	Less: Intersegment Elimination						
	Add: Unallocated Corporate Liabilities						
	<b>Total Liabilities</b>	<b>1,109.55</b>	<b>1,633.53</b>	<b>4,119.49</b>	<b>1,109.55</b>	<b>4,119.49</b>	<b>4,311.31</b>

Date: 11.02.2026

Place: Jamshedpur



**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

# RSD Finance Limited

CIN : L17222WB1963PLC025749

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

## NOTES:-

The above consolidated financial results for the 3rd Quarter and Nine Months ended December 31, 2025 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 11.02.2026 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, 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 December, 2025 are the balancing figures between year to date figures upto 31st December, 2025 and the published un-audited year to date figures upto 30th September, 2025.

During the first 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 and nine month ended December 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.

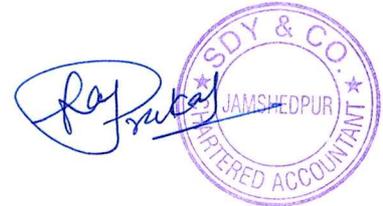


For and on behalf of the Board of Directors

Place : Jamshedpur

Date: 11.02.2026

Rajeev Singh Dugal  
Managing Director  
DIN: 00052037



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## **CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER**

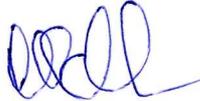
(In Terms of Regulation 33(2) (a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
**RSD Finance Limited**

We, Rajeev Singh Dugal and Ravi Joshi, in our respective capacities as Managing Director and Chief Financial Officer of RSD Finance Limited ("the Company"), to the best of our knowledge and belief certify that –

We have reviewed the Consolidated Financial Statements of RSD Finance Limited for the 3<sup>rd</sup> quarter ended on December 31, 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: 11.02.2026**

# RSD Finance Limited

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

CIN: L17222JH1963PLC013316

**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) - Not Applicable**

**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.**

REGISTERED & ADMINISTRATIVE OFFICE.

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