

RSD Finance Limited

CIN: L17222JH1963PLC013316

May 25, 2026

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. Monday, May 25, 2026 have inter-alia considered and approved the following:

A} The Audited (Standalone & Consolidated) Financial results for the 4th Quarter and Year ended March 31, 2026.

B} Reappointment of S.K Naredi & Co. LLP, Chartered Accountants as the Internal Auditor of the Company for the financial year 2026-27.

The Audited (Standalone & Consolidated) Financial results for the 4th Quarter and Year ended March 31, 2026 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 Statement of Asset & Liabilities, Cash flow statement and Auditor's 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 meeting of the Board of Directors commenced at **15.00 PM** and concluded at **20:40 PM**.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Subhajita Biswal
(Company Secretary & Compliance Officer)

Encl: - As above

REGISTERED & ADMINISTRATIVE OFFICE.

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

INDEPENDENT AUDITORS REPORT

To,

The Board of Directors
RSD Finance Limited

Report on the audit of the Standalone Annual Financial Results

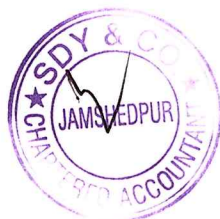
We have audited the accompanying Standalone Financial Result of **RSD FINANCE LIMITED** ('the company') for the quarter and year ended March 31, 2026 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid statement:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regards; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of financial statement under the provision of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

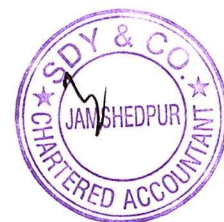
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this statements that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made in the Statement made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statements, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

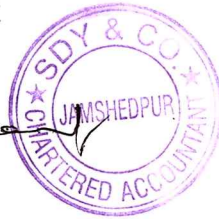
The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to 31st December 2025, being the date of end of the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our Opinion is not modified in respect of the above matters.

For M/s. S D Y & Co.

Chartered Accountants

Firm Registration No. 016850C



Yogesh Kumar Agarwal

Partner

Membership No. – 066880

UDIN - 26066880RDRYZT3141

Date: 25/05/2026

Place: Jamshedpur

Statement of Audited Standalone Financial Results for the 4th Quarter and Year Ended 31st March, 2026

(Rs. In Lakhs Except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31/03/26 (Audited)	31/12/25 (Un-Audited)	31/03/25 (Audited)	31/03/26 (Audited)	31/03/25 (Audited)
I	Revenue from Operations					
	Interest Income	165.81	135.32	207.82	596.83	705.56
	Dividend Income	1.42	1.32	0.24	6.03	5.38
	Net gain on fair value changes	-175.46	24.03	-20.86	(175.98)	69.31
	Sale of services	28.03	28.65	26.72	100.72	94.87
	Total revenue from operations	19.81	189.33	213.92	527.61	875.12
II	Other Income					
	Net Gain on sale of Financial Instruments	20.99	24.30	-30.62	182.24	(40.09)
	Other Incomes	6.89	3.78	39.46	39.51	44.59
	Total Other income	27.88	28.08	8.84	221.75	4.50
III	Total income (I+II)	47.69	217.40	222.76	749.36	879.62
IV	Expenses					
	Cost of materials consumed	10.27	9.42	5.74	32.37	28.10
	Employee benefits expense	22.70	22.54	21.27	88.18	84.21
	Finance costs	2.11	1.43	0.03	3.55	0.08
	Depreciation and amortisation expense	10.12	9.89	1.32	39.83	5.27
	Provisions	1.90	1.74	-63.91	(0.03)	(63.91)
	Other expenses	44.71	40.40	58.14	161.30	161.17
	Total expenses	91.82	85.41	22.61	325.20	214.94
V	Profit / (Loss) before exceptional item and tax (III-IV)	(44.13)	131.99	200.15	424.16	664.68
VI	Exceptional Item					
VII	Profit / (Loss) before tax (V + VI)	(44.13)	131.99	200.15	424.16	664.68
	Tax expense					
	a) Current Tax	40.07	29.56	60.70	159.42	152.71
	b) Deferred Tax	-1.14	-1.25	-0.07	(4.73)	(0.27)
VIII	Total Tax Expenses	38.93	28.32	60.63	154.70	152.44
IX	Net Profit / (Loss) for the period after tax (VII - VIII)	(83.06)	103.68	139.52	269.46	512.24
	Other Comprehensive Income					
	Items that will not be classified to profit or loss					
	(i) Items that will not be classified to profit or loss	-77.62	51.24	-17.92	34.31	(36.56)
	(ii) Income tax relating to items that will not be classified to profit or loss	-19.53	12.90	-4.51	8.64	(9.20)
X	Total other comprehensive income for the year (net of tax)	(58.08)	38.34	(13.41)	25.68	(27.36)
XI	Total comprehensive income for the period (IX+X)	(141.14)	142.02	126.11	295.14	484.88
	Paid-up Equity Share Capital (Rs. 5/- per share)	647.32	647.32	647.32	647.32	647.32
	Earnings per share :(in Rs.)					
	(a) Basic	-1.09	1.10	0.98	2.28	3.75
	(b) Diluted	-1.09	1.10	0.98	2.28	3.75

See accompanying notes to the standalone financial results

Date: 25.05.2026
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Managing Director
DIN - 00052037



RSD FINANCE LIMITED

CIN : L17222WB1963PLC025749

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

Standalone Segment wise Revenue, Result & Capital Employed for the Quarter and Year ended 31st March, 2026

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31/03/26	31/12/25	31/03/25	31/03/26	31/03/25
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	Segment Revenue					
	(a) Investment & Finance related activities	19.66	188.75	196.03	648.64	784.75
	(b) Job work & Manufacturing activities	28.03	28.65	26.73	100.72	94.87
	(c) Unallocable					
1	Total	47.69	217.40	222.76	749.36	879.62
	Less: Inter segment Revenue					
	Net Sale/ Income from operations	47.69	217.40	222.76	749.36	879.62
	Segment Results (Profit) (+) / Loss (-) before tax & Interest					
	(a) Investment & Finance related activities	(48.79)	124.87	190.19	400.05	639.24
	(b) Job work & Manufacturing activities	6.77	8.55	9.99	27.67	25.52
	(c) Unallocable					
2	Total	(42.02)	133.42	200.18	427.72	664.77
	Less: Interest	2.11	1.43	0.03	3.55	0.08
	Total Profit before Tax	(44.13)	131.99	200.15	424.16	664.68
	Segment Assets					
	(a) Investment & Finance related activities	8,320.15	8,453.00	7,946.55	8,320.15	7,946.55
	(b) Job work & Manufacturing activities	135.12	127.17	137.52	135.12	137.52
	(c) Unallocable					
3	Total Segment Assets	8,455.27	8,580.17	8,084.07	8,455.27	8,084.07
	Less: Intersegment Elimination					
	Add: Unallocated Corporate Assets					
	Total Assets	8,455.27	8,580.17	8,084.07	8,455.27	8,084.07
	Segment Liabilities					
	(a) Investment & Finance related activities	300.18	280.75	194.49	300.18	194.49
	(b) Job work & Manufacturing activities	70.72	72.13	93.48	70.72	93.48
	(c) Unallocable					
4	Total Segment Liabilities	370.90	352.88	287.97	370.90	287.97
	Less: Intersegment Elimination					
	Add: Unallocated Corporate Liabilities					
	Total Liabilities	370.90	352.88	287.97	370.90	287.97

Date: 25.05.2026
Place: Jamshedpur



For and on behalf of the Board


Rajeev Singh Dugal
Managing Director
DIN - 00052037

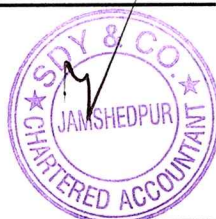
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Disclosure of Assets and Liabilities as per Regulation 33 (3)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on March 31, 2026

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at	As at
	31-March-2026	31-March-2025
	Audited	Audited
A. ASSETS		
1. Financial Assets		
a. Cash & Cash Equivalents	106.33	173.70
b. Bank Balance (other than (a) above)		
c. Receivables		
ii. Trade receivables	17.21	18.14
iii. Other receivables		
d. Loans	1,354.00	1,109.65
e. Investments	6,390.77	6,505.06
f. Other financial assets	406.32	172.22
2. Non Financial assets		
a. Current Tax Assets (Net)		
b. Deferred Tax Assets (Net)		
c. Property, Plant & Equipment	180.63	105.30
d. Other non - financial assets		
TOTAL - ASSETS	8,455.27	8,084.07
B. LIABILITIES AND EQUITY		
1. LIABILITIES		
1.1 Financial Liabilities		
a. Borrowings		
b. Borrowings (Other than Debt Securities)	91.83	-
c. Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11.52	17.18
II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
d. Other financial liabilities		
1.2 Non-Financial Liabilities		
a. Current tax liabilities (Net)	159.42	152.71
b. Deferred tax liabilities (Net)	-1.77	-5.68
c. Provisions	41.66	40.09
d. Other non-financial liabilities	68.23	83.66
TOTAL -LIABILITIES	370.90	287.97
2. EQUITY		
Equity attributable to owners of parent		
a. Equity Share Capital	647.32	647.32
b. Other Equity	7,437.05	7,148.78
TOTAL EQUITY	8,084.37	7,796.10
TOTAL LIABILITY AND EQUITY	8,455.27	8,084.07



For and on behalf of the Board

Rajeev Singh Dugal
Managing Director

DIN: 00052037

Date: 25.05.2026

Place: Jamshedpur

Statement of Standalone Cash Flow Statments for the Year Ended March 31, 2026

(Rs. in Lakhs)

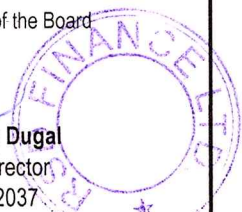
SI No	Particulars	As at 31-March-2026	As at 31-March-2025
1	Cash Flow From Operating Activities		
	Net Profit before Tax	424.16	664.68
	Add : Adjustments for		
	Depreciation	39.83	5.27
	Gain/(Loss) on Remeasurement of Financial Assets	34.31	-36.56
	Provisions	-0.03	-63.91
	Less : Adjustment for		
	P/L Appropriation		
	Profit on Sale of Investment	182.24	-40.09
	Dividend Received	6.03	5.38
	Interest Income	596.83	705.56
	Operating Profit before Working Capital Changes	-286.84	-101.37
	Adjustments for:-		
	Trade Receivables	0.93	-6.26
	Other Non-Financial Liabilities	-13.83	-13.54
	Trade Payables	-5.66	10.85
	Other Financial Assets	-234.10	47.23
	Net cash generated from operating activities	-539.51	-63.09
	Tax Paid/Provided	159.59	203.88
	Net cash generated from operation [A]	-699.09	-266.96
2	Cash Flow From Investing Activities		
	Profit on sale of Investment	182.24	-40.09
	(Increase)/Decrease in Investments	114.29	-396.08
	Loans & Advances	-244.35	0.18
	Dividend Received	6.03	5.38
	Interest Received	596.83	705.56
	Sale/(Purchase) of Assets	(115.16)	(0.40)
	Net cash from investing activities [B]	539.89	274.55
3	Cash Flow From Financing Activities		
	Repayment of Long Term Borrowings	-	-39.81
	Proceeds from Borrowings (Loan Taken)	91.83	-
	Net cash from financing activities [C]	91.83	-39.81
	Net Increase/(Decrease) in Cash & Cash equivalents [A+B+C]	-67.37	-32.23
	Cash & Cash equivalents (Opening balance)	173.70	205.93
	Cash & Cash equivalents (Closing balance)	106.33	173.70

Date: 25.05.2026
Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Rajeev Singh Dugal
Managing Director
DIN - 00052037



NOTES:-

- 1 The above Standalone financial results for the 4th Quarter and year ended March 31, 2026 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 25.05.2026 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 Accounting Standards (IND AS) as 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 report thereon is unmodified. The significant account policies applied by the Company in the preparation of the financial results are consistent with those followed in the Annual Financial Statement for the Year Ended March 31, 2026
- 2 The figures for the quarter ended March 31, 2026 represents the derived figures between the audited figures in respect of the full financial year ended 31st March, 2026 and reviewed year to date figure upto December 31, 2025 being date of end of the third quarter of the financial year 2025-26.
- 3 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. 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 standalone financial results of the Company for the 4th Quarter and year ended March 31, 2026, 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 to confirm to current period's/year's figures.

Date: 25.05.2026
Place : Jamshedpur



For and on behalf of the Board of Directors

Rajeev Singh Dugal
Managing Director
DIN: 00052037



CIN: L17222JH1963PLC013316

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

Financial statements (**Standalone**) of RSD Finance Limited for the financial year ended on 31st March, 2026 are placed herewith before the Board of Directors for their consideration and approval.

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 –

a) We have reviewed the Standalone Financial Statements of RSD Finance Limited for the 4th quarter and financial year ended on 31st March, 2026 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 Indian accounting standards, applicable laws and regulations.

b) To the best of our knowledge and belief, no transactions entered into by the Company during the financial year ended 31st March, 2026 are fraudulent, illegal or violative of the Company's code of conduct.

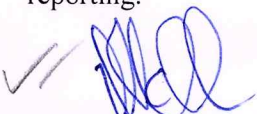
c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the auditors and steps have been taken or propose to take rectify these deficiencies.

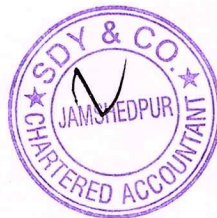
d) We have indicated to the Auditors that:


i) There has not been any significant change in internal control over financial reporting during the year under reference;

ii) There has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statements; and

iii) We are not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Company's internal control system over financial reporting.


RAJEEV SINGH DUGAL
MANAGING DIRECTOR




RAVI JOSHI
CHIEF FINANCIAL OFFICER

Date: 25.05.2026
Place: Jamshedpur

REGISTERED & ADMINISTRATIVE OFFICE.

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

Ph. : 0657-6620001, 7280009199

INDEPENDENT AUDITORS REPORT

To,

The Board of Directors
RSD Finance Limited

Report on the audit of the Consolidated Annual Financial Results

We have audited the accompanying consolidated Annual Financial Results of **RSD FINANCE LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2026 ('the statement'), 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 ('Listing Regulation').

In our opinion and to the best of our information and according to the explanation given to us, and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary referred to in "Other Matters" section below, the aforesaid consolidated financial results:

- a. Include the annual financial results of the following entities

Sr. No.	Name of the Entity	Relationship with the Holding Entity
1.	Precision Automotive Private Limited	Wholly owned Subsidiary
2.	SRP Oil Private Limited	Subsidiary

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regards; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the group for the quarter and year ended 31 March 2025.



We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 (the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of financial statement under the provision of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, have been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Board of Directors and Management are responsible for the preparation and presentation of these statements that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statements, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entity included in the consolidated financial results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1 /44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The consolidated financial results includes the audited financial results of two subsidiaries, whose financial statements reflects total assets (before consolidation adjustments) of Rs. 19,124.55 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. 3,775.46 lakhs for the year ended 31 March 2026 and total net profit after tax (before consolidation adjustments) of Rs. 1,276.39 lakhs for the year ended 31 March 2026 and total



comprehensive income of Rs. 1,210.71 lakhs for the year ended 31 March 2026 respectively, as considered in the Statement which have been audited by its independent auditors.

The financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to 31 December 2025, being the date of the third quarter of the current financial year which were subject to limited reviewed by us, as required under the listing regulations.

Our Opinion is not modified in respect of the above matters.

For M/s. S D Y & Co.

Chartered Accountants

Firm Registration No. 016850C



Yogesh Kumar Agarwal

Partner

Membership No. – 066880

UDIN - 26066880NKZOXY1436

Date: 25/05/2026

Place: Jamshedpur

RSD FINANCE LIMITED

CIN : L17222WB1963PLC025749

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

Statement of Audited Consolidated Financial Results for the 4th Quarter and Year ended 31st March, 2026

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31/03/26 (Audited)	31/12/25 (Un-Audited)	31/03/25 (Audited)	31/03/26 (Audited)	31/03/25 (Audited)
I	Revenue from Operations					
	Sale of Products	8.91	8.92	1,987.26	37.55	7,119.34
	Sale of Services	578.22	677.18	1,165.24	2,240.42	4,131.07
	Interest Income	338.43	287.77	617.24	1,190.72	1,585.00
	Dividend Income	1.50	300.10	1.45	308.28	70.12
	Net gain on fair value changes	-369.16	151.10	(100.38)	(18.82)	95.08
	Total revenue from operations	557.90	1,425.07	3,670.81	3,758.14	13,000.62
II	Other Income					
	Net Gain on sale of Financial Instruments	-15.48	76.48	(83.92)	457.02	207.61
	Other Incomes	53.92	97.44	143.75	275.40	292.09
	Total Other income	38.44	173.91	59.83	732.42	499.70
III	Total income (I+II)	596.34	1,598.98	3,730.64	4,490.56	13,500.32
IV	Expenses					
	Cost of materials consumed	202.89	283.93	1,522.34	788.87	5,389.64
	Employee benefits expense	166.43	161.51	249.24	633.55	993.13
	Finance costs	3.20	2.39	244.77	7.63	395.17
	Depreciation and amortisation expense	43.53	44.21	159.74	172.76	776.00
	Provision	1.90	1.74	(63.91)	(0.03)	(63.91)
	Other expenses	213.27	213.08	1,322.01	789.89	3,473.98
	Total expenses	631.22	706.86	3,434.19	2,392.67	10,964.01
V	Profit / (Loss) before exceptional item and tax (III-IV)	(34.88)	892.12	296.45	2,097.89	2,536.30
VI	Exceptional items					
VII	Profit / (Loss) before tax (V + VI)	(34.88)	892.12	296.45	2,097.89	2,536.30
VIII	Tax expense					
	a) Current Tax	295.90	77.12	210.21	557.09	753.48
	b) Deferred Tax	-1.51	-0.38	(0.75)	(5.04)	1.35
	Total Tax Expenses	294.39	76.74	209.46	552.05	754.83
IX	Net Profit/ (Loss) for the period (VII - VIII)	-329.28	815.38	86.99	1,545.85	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	-161.28	117.17	35.69	(53.46)	34.06
	(ii) Income tax relating to items that will not be classified to profit or loss	-40.59	29.49	8.98	(13.45)	8.57
	Total other comprehensive income for the year (net of tax) (i - ii)	-120.69	87.68	26.71	(40.01)	25.49
XI	Total comprehensive income for the period (IX+X)	-449.96	903.06	113.70	1,505.84	1,806.96
XII	Profit for the period attributable to					
	Owners of the Company	-293.64	690.37	43.13	1,285.33	1,323.53
	Non-Controlling Interest	-35.64	125.02	43.85	260.52	457.94
XIII	Other Comprehensive Income attributable to					
	Owners of the Company	-99.60	77.46	28.77	(3.80)	14.90
	Non-Controlling Interest	-21.09	10.22	(2.05)	(36.20)	10.59
XIV	Total Comprehensive Income attributable to					
	Owners of the Company	-393.24	767.83	71.90	1,281.52	1,338.43
	Non-Controlling Interest	-56.73	135.24	41.80	224.32	468.53
XV	Paid-up Equity Share Capital (Face Value of Rs. 5 per share)	647.32	647.32	647.32	647.32	647.32
XVI	Earnings per share :(in Rs.)					
	(a) Basic	-3.48	6.98	0.88	11.63	13.96
	(b) Diluted	-3.48	6.98	0.88	11.63	13.96

See accompanying notes to the consolidated financial results

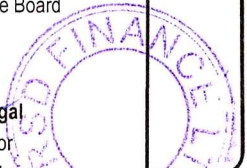
Date: 25.05.2026

Place: Jamshedpur



For and on behalf of the Board

Rajeev Singh Dugal
Managing Director
DIN: 00052037



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

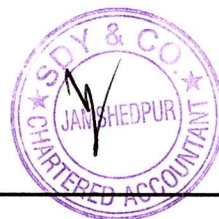
Email:rsdfinance.ltd@gmail.com
Web: www.rsdfinancelimited.com

Consolidated Segment wise Revenue, Result & Capital Employed for the 4th Quarter and Year ended 31st March, 2026

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		Consolidated 31-03-2026	Consolidated 31-12-2025	Consolidated 31-03-2025	Consolidated 31-03-2026	Consolidated 31-03-2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(a) Investment & Finance related activities	67.78	664.66	567.03	1,701.33	1,699.43
	(b) Job work & Manufacturing activities	28.03	28.65	26.73	100.72	94.87
	(c) Hotel business related activities	508.33	913.23	624.46	2,722.77	2,726.10
	(d) Heat Treatment Activity			2,516.69		9,015.49
	Total	604.14	1,606.54	3,734.91	4,524.82	13,535.89
	Less: Inter segment Revenue	7.80	7.55	4.26	34.26	35.57
	Net Sale/ Income from operations	596.34	1,598.99	3,730.65	4,490.56	13,500.32
2	Segment Results (Profit) (+) / (-) Loss before tax & Interest					
	(a) Investment & Finance related activities	-43.91	576.04	73.59	1,340.79	995.64
	(b) Job work & Manufacturing activities	6.77	8.55	9.99	27.67	25.52
	(c) Hotel business related activities	5.46	309.93	91.72	737.06	845.62
	(d) Heat Treatment Activity			365.92		1,064.69
	Total	(31.68)	894.52	541.22	2,105.52	2,931.47
	Less: Interest	3.20	2.39	244.77	7.63	395.17
	Total Profit before Tax	(34.88)	892.13	296.45	2,097.89	2,536.30
3	Segment Assets					
	(a) Investment & Finance related activities	18,879.60	19,018.73	14,440.74	18,879.60	14,440.74
	(b) Job work & Manufacturing activities	135.12	127.17	137.52	135.12	137.52
	(c) Hotel business related activities	7,676.23	7,676.79	7,182.62	7,676.23	7,182.62
	(d) Heat Treatment Activity			7,486.35		7,486.35
	Total Segment Assets	26,690.95	26,822.69	29,247.23	26,690.95	29,247.23
	Less: Intersegment Elimination					
	Add: Unallocated Corporate Assets					
	Total Assets	26,690.95	26,822.69	29,247.23	26,690.95	29,247.23
4	Segment Liabilities					
	(a) Investment & Finance related activities	701.17	456.65	544.34	701.17	544.34
	(b) Job work & Manufacturing activities	70.72	72.13	93.48	70.72	93.48
	(c) Hotel business related activities	699.33	580.77	673.99	699.33	673.99
	(d) Heat Treatment Activity			2,999.50		2,999.50
	Total Segment Liabilities	1,471.22	1,109.55	4,311.31	1,471.22	4,311.31
	Less: Intersegment Elimination					
	Add: Unallocated Corporate Liabilities					
	Total Liabilities	1,471.22	1,109.55	4,311.31	1,471.22	4,311.31

For and on behalf of the Board



Rajeev Singh Dugai
Managing Director
DIN - 00052037

Date: 25.05.2026
Place: Jamshedpur

RSD FINANCE LIMITED

CIN : L17222WB1963PLC025749

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

Disclosure of Assets and Liabilities as per Regulation 33 (3)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as on March 31, 2026

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at	As at
	31-March-2026	31-March-2025
	Audited	Audited
A. ASSETS		
1. Financial Assets		
a. Cash & Cash Equivalents	281.27	58.71
b. Bank Balance (other than (a) above)	246.30	524.84
c. Receivables		
ii. Trade receivables	41.48	366.01
iii. Other receivables		
d. Loans	1,403.27	1,418.25
e. Investments	21,768.68	17,279.89
f. Other financial assets	1,075.85	1,313.99
2. Non Financial assets		
a. Inventories	107.14	1,944.81
b. Property, Plant & Equipment	1,766.96	5,567.24
c. Capital Work in progress	-	773.05
d. Other Non - Financial Assets (to be specified)	-	0.43
TOTAL - ASSETS	26,690.95	29,247.23
B. LIABILITIES AND EQUITY		
1. LIABILITIES		
1.1 Financial Liabilities		
a. Derivative financial instruments		
b. (I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	33.81	772.86
c. Borrowings (Other than Debt Securities)	226.71	2,107.96
1.2 Non-Financial Liabilities		
a. Current tax liabilities (Net)	557.09	753.48
b. Provisions	158.59	153.38
c. Deferred tax liabilities (Net)	274.61	293.11
d. Other non-financial liabilities	220.41	230.53
TOTAL -LIABILITIES	1,471.22	4,311.31
2. EQUITY		
Equity attributable to owners of parent		
a. Equity Share Capital	647.32	642.32
b. Other Equity	21,264.81	20,542.22
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT	21,912.13	21,189.59
Non Controlling Interest	3,307.60	3,746.33
TOTAL - EQUITY	25,219.73	24,935.92
TOTAL EQUITY AND LIABILITY	26,690.95	29,247.23

Date: 25.05.2026
Place: Jamshedpur



For and on behalf of the Board

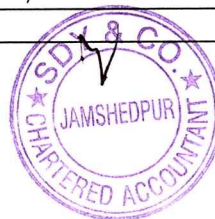
Rajeev Singh Dugal
Managing Director
DIN - 00052037

ADMN. OFF. : C/o Alcor Hotel, Holding No. 4, Opp. Indian Petrol Pump, Ramdas Bhatta, Bristupur, 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

Statement of Consolidated Cash Flow Statements for the Year Ended 31st March, 2026			
(Rs. in Lakhs)			
Sl No	Particulars	As at 31-March-2026	As at 31-March-2025
1	Cash Flow From Operating Activities		
	Net Profit before Tax	2,097.89	2,536.30
	Add : Adjustments for		
	Depreciation	172.76	776.00
	Gain/(Loss) on Remeasurement of Financial Assets	-53.46	34.06
	Provisions	-0.03	-63.91
	Less : Adjustment for		
	P/L Appropriation	504.58	-25.01
	Profit on Sale of Investment	457.02	207.61
	Dividend Received	308.28	70.12
	Interest Income	1,190.72	1,585.00
	Operating Profit before Working Capital Changes	-243.43	1,444.74
	Adjustments for:-		
	Inventories	1,837.68	-448.59
	Trade Receivables	324.53	-114.13
	Other Non- Financial Liabilities	-10.12	42.32
	Other Financial Assets	238.14	-644.07
	Provision for expenses payable	5.25	-12.97
	Trade Payables	-739.05	192.66
	Net cash generated from operating activities	1,413.00	459.96
	Tax Paid/Provided	753.48	473.60
	Net cash generated from operation [A]	659.51	-13.64
2	Cash Flow From Investing Activities		
	Profit on sale of Investment	457.02	207.61
	(Increase)/Decrease in Investments	-4,488.79	-310.78
	Loans & Advances	14.98	-259.09
	Dividend Received	308.28	70.12
	Interest Received	1,190.72	1,585.00
	Sale/(Purchase) of Assets	4,401.00	-814.52
	Net cash from investing activities [B]	1,883.21	478.34
3	Cash Flow From Financing Activities		
	Proceeds from Long Term Borrowings	-1,881.25	-531.99
	Dividend Paid	-54.40	-54.40
	Capital Introduction in Subsidiary	-663.05	8.64
	Net cash from financing activities [C]	-2,598.70	-577.75
	Net Increase/(Decrease) in Cash & Cash equivalents [A+B+C]	-55.98	-113.05
	Cash & Cash equivalents (Opening balance)	583.55	696.60
	Cash & Cash equivalents (Closing balance)	527.57	583.55

Date: 25.05.2026

Place: Jamshedpur

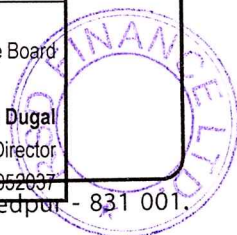


For and on behalf of the Board

Rajeev Singh Dugal

Managing Director

DIN - 00052037



RSD Finance Limited

CIN : L17222WB1963PLC025749

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

NOTES:-

- 1 The above Consolidated financial results for the 4th Quarter and year ended March 31, 2026 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 25.05.2026 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 Accounting Standards (IND AS) as 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 report thereon is unmodified. The significant account policies applied by the Company in the preparation of the financial results are consistent with those followed in the Annual Financial Statement for the Year Ended March 31, 2026
- 2 The figures for the quarter ended March 31, 2026 represents the derived figures between the audited figures in respect of the full financial year ended 31st March, 2026 and received year to date figure upto December 31, 2025 being date of end of the third quarter of the financial year 2025-26.
- 3 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.
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 4th Quarter and year ended March 31, 2026, 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 to confirm to current period's/year's figures.

Date: 25.05.2026
Place : Jamshedpur



For and on behalf of the Board of Directors

Rajeev Singh Dugal
Managing Director
DIN: 00052037

CIN: L17222JH1963PLC013316

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

Financial statements (**Consolidated**) of RSD Finance Limited for the financial year ended on 31st March, 2026 are placed herewith before the Board of Directors for their consideration and approval.

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 –

a) We have reviewed the Consolidated Financial Statements of RSD Finance Limited for the 4th quarter and financial year ended on 31st March, 2026 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 Indian accounting standards, applicable laws and regulations.

b) To the best of our knowledge and belief, no transactions entered into by the Company during the financial year ended 31st March, 2026 are fraudulent, illegal or violative of the Company’s code of conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the auditors and steps have been taken or propose take to rectify these deficiencies.

d) We have indicated to the Auditors that:

i) There has not been any significant change in internal control over financial reporting during the year under reference;

ii) There has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statements; and

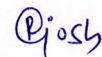
iii) We are not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Company’s internal control system over financial reporting.



RAJEEV SINGH DUGAL
(MANAGING DIRECTOR)

Date: 25.05.2026

Place: Jamshedpur



RAVI JOSHI
(CHIEF FINANCIAL OFFICER)

RSD Finance Limited

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

CIN: L17222JH1963PLC013316

Date: 25.05.2026

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: Declaration of Audited Financial Results of RSD Finance Limited (Standalone and Consolidated) with an Unmodified Opinion for the 4th Quarter and Financial Year ended March 31, 2026

We hereby declare that Audited Financial Results of RSD Finance Limited (Standalone and Consolidated) for the 4th Quarter and Financial Year ended March 31, 2026 expresses an Unmodified Opinion.

This declaration is given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Kindly take the above declaration on your records.

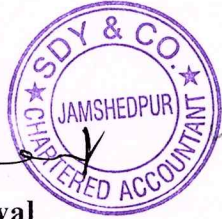
Thanking You,

Yours faithfully

For M/s. S D Y & Co
Chartered Accountants
(FRN: 016850C)



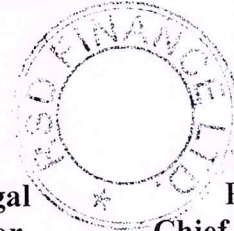
Yogesh Kumar Agarwal
Partner
Membership No- 066880



For RSD Finance Limited



Rajeev Singh Dugal
Managing Director
DIN - 00052037



Ravi Joshi
Chief Financial Officer

Date: 25.05.2026

Place: Jamshedpur

REGISTERED & ADMINISTRATIVE OFFICE.

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

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