

RSD Finance Limited

CIN: L17222JH1963PLC013316

August 11, 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. Tuesday, August 11, 2026 have inter-alia considered and approved the Un-audited (Standalone and Consolidated) Financial Results.

The Un-audited (Standalone & Consolidated) Financial results for the 1st Quarter ended June 30, 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 the Limited Review Report issued by M/s. S D Y & Co., Statutory Auditors of the Company is enclosed herewith.

The above disclosures are being made in compliance with Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 3.00 PM and concluded at 08.00 PM.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

For RSD Finance Limited

Rajeev Singh Dugal
(Managing Director)

Encl: - As above

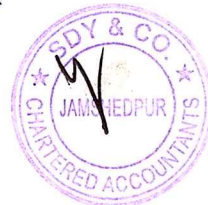
REGISTERED & ADMINISTRATIVE OFFICE.

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

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

To,
The Board of Directors of
RSD Finance Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the statement") of RSD Finance Limited ("the Company") for the quarter ended on June 30, 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 ('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 accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express the conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently do not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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
F R N: 016850C



Yogesh Kumar Agarwal
Partner

Membership No. 066880.

UDIN: 26066880G7BTWFZG810

Date: 11.08.2026

Place: Jamshedpur

QUARTERLY INTEGRATED FILING (FINANCIAL)

A Financial Results

Statement of Un-Audited Standalone Financial Results for the Quarter Ended 30th June, 2026

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations				
	Interest Income	130.15	165.81	151.56	596.83
	Dividend Income	5.42	1.42	1.37	6.03
	Net gain on fair value changes	149.23	(175.46)	21.91	(175.98)
	Sale of Services	19.02	28.03	25.03	100.72
	Total revenue from operations	303.82	19.81	199.88	527.61
II	Other Income				
	Net Gain on sale of Financial Instruments	104.99	20.99	66.35	182.24
	Other Incomes	12.18	6.89	16.54	39.51
	Total Other income	117.17	27.88	82.89	221.75
III	Total income (I+II)	420.99	47.69	282.77	749.36
IV	Expenses				
	Cost of materials consumed	5.89	10.27	8.10	32.37
	Employee benefits expense	22.22	22.70	21.38	88.18
	Finance costs	2.06	2.11	0.01	3.55
	Depreciation and amortisation expense	7.02	10.12	1.12	39.83
	Provisions	(0.96)	1.90	-	(0.03)
	Other expenses	24.74	44.71	32.58	161.30
	Total expenses	60.98	91.82	63.19	325.20
V	Profit / (Loss) before exceptional item and tax (III-IV)	360.01	(44.13)	219.58	424.16
VI	Exceptional Item	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	360.01	(44.13)	219.58	424.16
VIII	Tax expense				
	a) Current Tax	54.18	40.07	49.91	159.42
	b) Deferred Tax	(0.59)	(1.14)	0.06	(4.73)
	Total Tax Expenses	53.58	38.93	49.97	154.70
IX	Net Profit / (Loss) for the period after tax (VII - VIII)	306.43	(83.06)	169.61	269.46
X	Other Comprehensive Income				
	Items that will not be classified to profit or loss				
	(i) Items that will not be classified to profit or loss	110.31	(77.62)	91.73	34.31
	(ii) Income tax relating to items that will not be classified to profit or loss	27.76	(19.53)	23.09	8.64
	Total other comprehensive income for the year (net of tax)	82.55	(58.08)	68.64	25.68
XI	Total comprehensive income for the period	388.98	(141.14)	238.25	295.14
XII	Paid-up Equity Share Capital (Rs. 5/- per share)	647.32	647.32	647.32	647.32
XIII	Earnings per share : (in Rs.)				
	(a) Basic	3.00	(1.09)	1.84	2.28
	(b) Diluted	3.00	(1.09)	1.84	2.28

See accompanying notes to the standalone financial results

For and on behalf of the Board of Directors

Date: 11/08/2026
Place: Jamshedpur



Rajeev Singh Dugal
Rajeev Singh Dugal
Managing Director
DIN: 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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

Ph. : 0657-6620001, 7280009199

UDIN:- 26066880GBTW FZG 810

RSD FINANCE LIMITED

CIN : L17222JH1963PLC013316

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

Un-Audited Standalone Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2026					
(Rs. In Lakh)					
Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31/03/2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	401.97	19.66	257.74	648.64
	(b) Job work & Manufacturing activities	19.02	28.03	25.03	100.72
	(c) Unallocable				
	Total	420.99	47.69	282.77	749.36
	Less: Inter segment Revenue				
	Net Sale/ Income from operations	420.99	47.69	282.77	749.36
2	Segment Results (Profit) (+) / Loss (-) before tax & Interest				
	(a) Investment & Finance related activities	357.50	(48.79)	212.71	400.05
	(b) Job work & Manufacturing activities	4.57	6.77	6.88	27.67
	(c) Unallocable				
	Total	362.07	(42.02)	219.59	427.72
	Less: Interest	2.06	2.11	0.01	3.55
	Total Profit before Tax	360.01	(44.13)	219.58	424.16
3	Segment Assets				
	(a) Investment & Finance related activities	8,789.99	8,320.15	8,252.72	8,320.15
	(b) Job work & Manufacturing activities	125.09	135.12	128.09	135.12
	(c) Unallocable				
	Total Segment Assets	8,915.08	8,455.27	8,380.81	8,455.27
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Assets				
	Total Assets	8,915.08	8,455.27	8,380.81	8,455.27
4	Segment Liabilities				
	(a) Investment & Finance related activities	377.73	300.18	269.12	300.18
	(b) Job work & Manufacturing activities	63.99	70.72	77.34	70.72
	(c) Unallocable				
	Total Segment Liabilities	441.72	370.90	346.46	370.90
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Liabilities				
	Total Liabilities	441.72	370.90	346.46	370.90

Date: 11/08/2026
Place: Jamshedpur

For and on behalf of the Board of Directors

Rajeev Singh Dugal
Managing Director
DIN: 00052037

UDIN: - 26066880GBTWfZG810

REGISTERED & ADMINISTRATIVE OFFICE

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

Ph. : 0657-6620001, 7280009199

NOTES:-

- 1 The above standalone financial results for the 1st Quarter ended 30th June, 2026 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 11.08.2026 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 30th June, 2026 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 2 The figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the financial year 2025-26 and the published year to date figures upto Dec 31, 2025
- 3 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Date: 11/08/2026
Place : Jamshedpur



For and on behalf of the Board of Directors




Rajeev Singh Dugal
Managing Director
DIN: 00052037

UDIN:- 26066880 GBTWFZ G810

CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

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

To,
The Board of Directors
RSD Finance Limited

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

We have reviewed the Standalone Financial Statements of RSD Finance Limited for the 1st quarter ended on June 30, 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 accounting standards, applicable laws and regulations.

RAJEEV SINGH DUGAL
Managing Director



RAVI JOSHI
Chief Financial Officer

Place: Jamshedpur

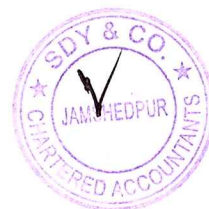
Date: 11.08.2026

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

To,

The Board of Directors of
RSD Finance Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **RSD Finance Limited** (the 'Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the Quarter Ended on June 30, 2026 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 accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material



misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India ('the SEBI') under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the results of the following entity:

Sr. No	Name of the Company	Relationship with the Holding Company
1.	Precision Automotive Pvt Ltd	Wholly owned subsidiary
2.	SRP Oil Pvt Ltd	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion is not modified in respect of this matter.
6. We have reviewed the interim financial results of the subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total



revenues of Rs. 774.51 Lacs from SRP Oil Pvt Ltd and Rs. 243.58 Lacs from Precision Automotive Pvt Ltd, Net Profit before tax expenses of Rs 269.59 Lacs from SRP Oil Pvt Ltd and Rs. 217.42 Lacs from Precision Automotive Pvt Ltd and Total Comprehensive Profit/Loss after tax of Rs 267.39 Lacs from SRP Oil Pvt Ltd and Rs. 205.75 Lacs from Precision Automotive Pvt Ltd, respectively as considered in the consolidated unaudited financial results.

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

For M/s. SDY & Co.
Chartered Accountants
Firm Registration No. 016850C


Yogesh Kumar Agarwal
Partner
Membership No. 066880
UDIN: 26066880WFDUJG18316



Date: 11.08.2026
Place: Jamshedpur

CIN : L17222JH1963PLC013316

Statement of Un- Audited Consolidated Financial Results for the Quarter ended 30th June, 2026

(Rs. In Lakh except per share details)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Un - Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations				
	Interest Income	285.45	338.43	266.50	1,190.72
	Dividend Income	7.28	1.50	2.33	308.28
	Net gain on fair value changes	338.25	(369.16)	330.47	(18.82)
	Sale of Products	7.31	8.91	12.69	37.55
	Sale of Services	533.95	578.22	535.22	2,240.42
	Total revenue from operations	1,172.24	557.90	1,147.21	3,758.14
II	Other Income				
	Net Gain on sale of Financial Instruments	205.65	(15.48)	235.11	457.02
	Other Incomes	51.45	53.92	65.74	275.40
	Total Other income	257.10	38.44	300.85	732.42
III	Total income (I+II)	1,429.34	596.34	1,448.06	4,490.56
IV	Expenses				
	Cost of materials consumed	182.13	202.89	162.73	788.87
	Employee benefits expense	168.85	166.43	153.42	633.55
	Finance costs	2.87	3.20	1.04	7.63
	Depreciation and amortisation expense	36.35	43.53	33.04	172.76
	Provision	(0.96)	1.90	-	(0.03)
	Other expenses	193.09	213.27	166.93	789.89
	Total expenses	582.32	631.22	517.16	2,392.67
V	Profit / (Loss) before exceptional item and tax (III-IV)	847.02	(34.88)	930.90	2,097.89
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V + VI)	847.02	(34.88)	930.90	2,097.89
VIII	Tax expense				
	a) Current Tax	147.70	295.90	146.94	557.09
	b) Deferred Tax	0.44	(1.51)	(0.18)	(5.04)
	Total Tax Expenses	148.13	294.39	146.76	552.05
IX	Net Profit/ (Loss) for the period (VII - VIII)	698.89	(329.28)	784.14	1,545.85
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	218.12	(161.28)	(12.50)	(53.46)
	(ii) Income tax relating to items that will not be classified to profit or loss	54.90	(40.59)	(3.15)	(13.45)
	Total other comprehensive income for the year (net of tax) (i - ii)	163.23	(120.69)	(9.36)	(40.01)
XI	Total comprehensive income for the period	862.11	(449.96)	774.78	1,505.84
XII	Profit for the period attributable to				
	Owners of the Company	603.15	(293.64)	629.06	1,285.33
	Non-Controlling Interest	95.73	(35.64)	155.07	260.52
XIII	Other Comprehensive Income attributable to				
	Owners of the Company	132.08	(99.60)	4.79	(3.80)
	Non-Controlling Interest	31.14	(21.09)	(14.14)	(36.20)
XIV	Total Comprehensive Income attributable to				
	Owners of the Company	735.24	(393.24)	633.85	1,281.52
	Non-Controlling Interest	126.87	(56.73)	140.93	224.32
XV	Paid-up Equity Share Capital (Face Value of Rs. 5 per share)	647.32	647.32	647.32	647.32
XVI	Earnings per share :(in Rs.)				
	(a) Basic	6.66	(3.48)	5.98	11.63
	(b) Diluted	6.66	(3.48)	5.98	11.63

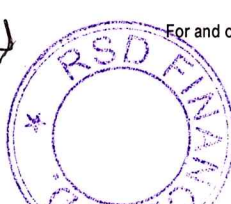
See accompanying notes to the consolidated financial results

Date:

Place : Jamshedpur



For and on behalf of the Board of Directors



Rajeev Singh Dugal

Managing Director

DIN: 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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

Ph. : 0657-6620001, 7280009199

UDIN:- 26066880WFDUTG8316

Consolidated Segment wise Revenue, Result & Capital Employed for the Quarter ended 30th June, 2026

(Rs. In Lakh)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		(Un - Audited)	(Audited)	(Un - Audited)	(Audited)
1	Segment Revenue				
	(a) Investment & Finance related activities	645.54	67.78	591.77	1,701.33
	(b) Job work & Manufacturing activities	19.02	28.03	25.03	100.72
	(c) Hotel business related activities	774.51	508.33	841.93	2,722.77
	(d) Heat Treatment Activity	-		-	
	Total	1,439.07	604.14	1,458.73	4,524.82
	Less: Inter segment Revenue	9.73	7.80	10.67	34.26
	Net Sale/ Income from operations	1,429.34	596.34	1,448.06	4,490.56
2	Segment Results (Profit) (+) / (-) Loss before tax & Interest				
	(a) Investment & Finance related activities	574.92	(43.91)	524.20	1,340.79
	(b) Job work & Manufacturing activities	4.57	6.77	6.88	27.67
	(c) Hotel business related activities	270.40	5.46	400.86	737.06
	(d) Heat Treatment Activity	-		-	
	Total	849.89	(31.68)	931.94	2,105.52
	Less: Interest	2.87	3.20	1.04	7.63
	Total Profit before Tax	847.02	(34.88)	930.90	2,097.89
3	Segment Assets				
	(a) Investment & Finance related activities	19,599.17	18,879.60	18,315.24	18,879.60
	(b) Job work & Manufacturing activities	125.09	135.12	128.09	135.12
	(c) Hotel business related activities	7,862.07	7,676.23	7,608.44	7,676.23
	(d) Heat Treatment Activity	-		-	
	Total Segment Assets	27,586.33	26,690.95	26,051.77	26,690.95
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Assets				
	Total Assets	27,586.33	26,690.95	26,051.77	26,690.95
4	Segment Liabilities				
	(a) Investment & Finance related activities	822.72	701.17	627.15	701.17
	(b) Job work & Manufacturing activities	63.99	70.72	77.34	70.72
	(c) Hotel business related activities	659.05	699.33	802.80	699.33
	(d) Heat Treatment Activity	-		-	
	Total Segment Liabilities	1,545.76	1,471.22	1,507.29	1,471.22
	Less: Intersegment Elimination				
	Add: Unallocated Corporate Liabilities				
	Total Liabilities	1,545.76	1,471.22	1,507.29	1,471.22

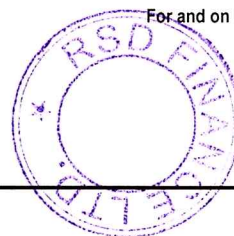
Date:

Place : Jamshedpur

11/08/2026



[Signature]



For and on behalf of the Board of Directors

[Signature]

[Signature]

Rajeev Singh Dugal

Managing Director

DIN: 00052037

REGISTERED & ADMINISTRATIVE OFFICE

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

Ph. : 0657-6620001, 7280009199

UDIN: - 26066880 WFDUSG 8316

NOTES:-

- 1 The above consolidated financial results for the Quarter ended June 30, 2026 have been reviewed by Audit committee and on its recommendation have been approved by the Board of Directors at its meeting held on 11.08.2026 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 June 30, 2026 have been subjected to "Limited Review" by statutory auditors of the Company. The report thereon is unmodified.
- 2 The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the financial year 2025-26 and the published year to date figures upto December 31, 2025.
- 3 Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Date: 11/08/2026
Place : Jamshedpur



For and on behalf of the Board of Directors

Rajeev Singh Dugal
Managing Director
DIN: 00052037

UDIN:- 26066880WFDU5G8316

CERTIFICATION BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

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

To,
The Board of Directors
RSD Finance Limited

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

We have reviewed the Consolidated Financial Statements of RSD Finance Limited for the 1st quarter ended on June 30, 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 accounting standards, applicable laws and regulations.

RAJEEV SINGH DUGAL
Managing Director



RAVI JOSHI
Chief Financial Officer

Place: Jamshedpur
Date: 11.08.2026