



November 14, 2025

To,
Department of Corporate Services,
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400001.

Scrip Code: 531539

Sub: Outcome of the Meeting of Board of Directors held on Friday, 14th November, 2025 at 04:00 P.M.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Friday, November 14, 2025 at 04:00 P.M., inter alia, has approved the following items:

1. Considered and approved Standalone Un-Audited Financial Results of the Company for the quarter and half year ended on 30th September, 2025 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 04:00 pm today and concluded at 06:00 pm

Kindly take same on your records.

Thanking You,

FOR RISHABH DIGHA STEEL & ALLIED PRODUCTS LIMITED

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by ASHOK
MAGANLAL
MEHTA

**ASHOK M MEHTA
MANAGING DIRECTOR
DIN: 00163206**

Encl:

1. Un-Audited Financial Results for the quarter and half year ended September 30, 2025.
2. Limited Review Report.

RISHABH DIGHA STEEL & ALLIED PRODUCTS LIMITED

CIN: L15310MH1991PLC064563

Regd. Office: 1, Floor-GRD, Plot-514B, Amar Kunj, R P Masani Road, Road No 32 Khalsa Collage, Matunga, Mumbai -400019. **Tel:** 022-23481268; **Email:** info@rishabhdighasteel.com **Website:** www.rishabhdighasteel.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

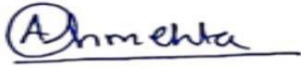
To,

The Board of Directors of Rishabh Digha Steel & Allied Products Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Rishabh Digha Steel & Allied Products Limited ('the Company') for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 Engagements (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 statement is free from material misstatement. A review of interim financial information 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 the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and

other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W



Aakash Mehta
Partner
Membership no. 165824
UDIN: 25165824BMIPL6874
Place of Signature: Mumbai
Date: November 14, 2025

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED
Registered Office: Ground Floor, Plot No. 514B, Amar Kunj, R P Masani Road, Matunga, Mumbai 40019
Email id: info@rishabhdighasteel.com, Phone no: 35409077
CIN: L15310MH1991PLC064563
Statement of unaudited financial results for the quarter and half year ended September 30, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended 30th September 2025	Quarter Ended 30th June 2025	Quarter Ended 30th September 2024	Half Year Ended 30th September 2025	Half Year Ended 30th September 2024	For the Year ending 31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I. Revenue from operations	30.44	-	-	30.44	-	105.27
II. Other Income	23.31	30.58	26.57	53.90	52.52	122.46
III. Total Income (I + II)	53.75	30.58	26.57	84.33	52.52	227.73
IV. Expenses:						
(a) Cost of materials consumed		-	-		-	104.57
(b) Purchase of Stock-in-Trade	30.01	-	-	30.01	-	-
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-	-	-	-
(d) Employee benefit expense	0.00	0.00	2.70	0.00	2.70	4.11
(e) Financial costs	0.42	0.23	0.07	0.65	3.57	0.16
(f) Depreciation and amortization expense	0.02	0.02	-	0.03	-	112.32
(g) Other expenses	1.13	7.03	0.87	8.16	15.28	
V. Total Expenses	31.58	7.27	3.64	38.85	21.55	221.15
VI. Profit/(Loss) before tax (III - V)	22.17	23.32	22.93	45.48	30.97	6.58
Tax expense:						
(1) Current tax	5.77	6.06	-	11.83	-	3.25
(2) Deferred Tax Liabilities	-	0.03	-	0.03	-	(0.01)
(3) Tax pertaining to prior years	-	-	-	-	-	(4.45)
VII. Total Tax Expense	5.77	6.09		11.86		(1.21)
VIII. Profit/(Loss) for the period (VI-VII)	16.40	17.22	22.93	33.62	30.97	7.79
Other Comprehensive Income/(Loss)						
(i) Income tax relating to items that will not be reclassified to profit and loss	-				-	
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	
(b) Income tax effect on above	-	-	-	-	-	-
(c) Equity instrument through other comprehensive income	-				-	
(d) Income tax effect on above						
(e) Fair value gain / (loss) on investments in equity shares	2.69	2.06		4.75		(1.70)
X. Total Comprehensive Income/(Loss) for the year (VIII + IX)	19.09	19.28	22.93	38.37	30.97	6.09
(Comprising profit and other comprehensive income for the year)						
XI. Earning per equity share						
Equity shares of par value Rs 10/- each						
(a) Basic	0.35	0.35	0.42	0.70	0.56	0.11
(b) Diluted	0.35	0.35	0.42	0.70	0.56	0.11

The accompanying notes are an integral part of these financial results

Notes

- The above UnAudited Financial Results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 14th November, 2025. The Statutory Auditors have carried out Limited Review of the unaudited Financial Results for the quarter ended 30th September 2025 as per the SEBI Circular dated 18th October, 2019.
- The format for audited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/12/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI circular dated 5th July 2016, Ind AS and Schedule III (Division II) of the Companies Act, 2013, Applicable to companies that are required to comply with Ind AS
- The company is primarily engaged in one business segment in accordance with the requirement of Indian Accounting Standards (Ind AS) 108: Operating Segment. Accordingly, no separate segment information has been provided.
- Provision for Deferred Tax has been Incorporated in the accounts at the end of accounting year, as per the company's practice consistently followed.
- The company has invested in equity shares of the other companies the board has decided to revalue the same as on 30.09.2025 and the loss / gain if any will be passed through OCI as mentioned under, Ind AS 109 & Ind AS 113 read altogether.
- The figures for the quarter ended 30th September, 2025 and 30th September, 2024 are the balancing figures between the unaudited figures in respect of the half year ended 30th September, 2025 and 30th September, 2024 and the unaudited published figures of three months ended upto 30th June, 2025 and 30th June, 2024 which were subject to limited review.
- Previous year/period figures have been recasted and / or regrouped wherever necessary.

For Rishabh Digha Steel And Allied Products Limited

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ASHOK MAGANLAL
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Mr. Ashok M Mehta
Managing Director
DIN: 00163206

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED

Registered Office: Ground Floor, Plot No. 514B, Amar Kunj, R P Masani Road, Matunga, Mumbai 40019

Email id: info@rishabhdighasteel.com, Phone no: 35409077

CIN: L15310MH1991PLC064563

Balancesheet as at 30th September 2025

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
<u>I. ASSETS</u>		
1. Non-Current Assets		
(a) Property, Plant and Equipment	3.23	3.26
(b) Financial Assets		
(i) Other Non Current Financial Asset	19.16	72.93
(c) Deferred Tax Asset	12.66	12.69
2. Current Assets		
(a) Financial Assets		
(i) Trade receivables	0.04	49.75
(ii) Cash and Cash equivalents	4.12	5.45
(iii) Investments	1,820.91	1,702.63
(b) Other Current Assets	12.57	12.15
Total	1,872.68	1,858.87
<u>II. EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
(a) Equity Share Capital	548.64	548.64
(b) Other Equity	1,295.73	1,257.36
<u>LIABILITIES</u>		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	-	-
(b) Provision		
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	16.58	0.03
(ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	-	0.68
- Total outstanding dues of creditors other than micro enterprises and small enterprises	0.29	49.56
(iii) Other Financial Liabilities	2.35	2.35
(b) Provision	0.79	
(c) Other Current Liabilities	8.29	0.25
Total	1,872.68	1,858.87

For Rishabh Digha Steel And Allied Products Limited

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Mr. Ashok M Mehta

Managing Director

DIN: 00163206

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED
Cash flow statement for the period ended September 30, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Year ended 30th September 2025	Year ended 30th September 2024
(A) <u>Cash Flow from Operating Activities</u>		
Net Profit Before Tax	45.48	30.97
Add: Adjustment for		
Depreciation	0.03	-
Interest Income	(53.64)	(52.52)
Dividend Received	(0.25)	
Foreign Currency Exchnage Loss on investment		
Written off		
Finance Cost	0.67	3.57
Operating Profit before Working Capital Changes	(7.71)	(17.98)
Add: Adjustment for		
Other Current Assets	(0.42)	3.02
Trade Receivables	49.71	-
Trade payables	(49.94)	0.17
Other Current Liabilities	8.83	(0.18)
Other Financial Liabilities	-	(0.69)
Net Changes in Working Capital	8.18	2.32
Cash Generated from Operations	0.47	(15.66)
Less: Direct Taxes Paid (Net of Refund)	(11.83)	
Net Cash Generated/(used) from Operating Activities	(11.36)	(15.66)
(B) <u>Cash Flow from Investing Activities</u>		
Purchase and Sales of Fixed Assets		
Interest Income Received	70.87	317.00
Dividend Received	0.25	
Investments purchased during the year	(1,092.44)	
Investment sold during the year	1,015.46	
Net Cash provided/(used) by Investment Activities	(5.86)	317.00
(C) <u>Cash Flow from Financing Activities</u>		
Proceeds From borrowings	16.55	-
Repayment Borrowings		(298.42)
Finance Charges Paid	(0.67)	(3.57)
Net Cash generated/(used) in Financing Activities	15.88	(301.99)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(1.34)	(0.65)
Add : Balance at the beginning of the year	5.45	5.06
Cash and Cash Equivalents at the close of the year	4.12	4.41

Note:

The cash flow statement is prepared using the indirect method set out in IND AS 7 - Statement of cash flow.

For and on behalf of the Board
Rishabh Digha Steel And Allied Products Limited

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Mr. Ashok M Mehta
Managing Director
DIN : 00163206