



**Date: 14.02.2025**

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, 14<sup>th</sup> February, 2025 at 01:00 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, 14<sup>th</sup> February, 2025 at 01:00 P.M., inter alia, has approved the following items:

1. Considered and approved Standalone Un-Audited Financial Results of the Company for the quarter ended on 31<sup>st</sup> December, 2024 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 01:00 pm today and concluded at 02:10 pm

Kindly take same on your records.

Thanking You,

**FOR RISHABH DIGHA STEEL & ALLIED PRODUCTS LIMITED**

ASHOK  
MAGANLAL  
MEHTA

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ASHOK MAGANLAL  
MEHTA  
Date: 2025.02.14  
14:24:20 +05'30'

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

**Encl:**

1. Un-Audited Financial Results for the quarter ended December 31, 2024.
2. Limited Review Report.

**RISHABH DIGHA STEEL & ALLIED PRODUCTS LIMITED**

Regd. Office: 1, Floor-GRD, Plot-514B, Amar Kunj, R P Masani Road, Road No 32 Khalsa Collage, Matunga, Mumbai -400019. Tel: 022-23481267; Email: [info@rishabhdighasteel.com](mailto:info@rishabhdighasteel.com) Website: [www.rishabhdighasteel.com](http://www.rishabhdighasteel.com)

CIN: L15310MH1991PLC064563

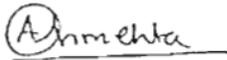
**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 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.

5. The review of standalone financial results for the year ended March 31, 2024, were reviewed by Akshay D Shah & Co. LLP, who have expressed an unmodified conclusion in their review report dated May 28, 2024. Further, the financial results for the quarter and year ended December 31, 2023, were reviewed by them, with their review report dated February 13, 2024. These review reports have been furnished to us and relied upon for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. Attention is to be drawn to Note 5 of the financial statement which state the management is considering various restructuring plans for the company and as of now company do not have any operations.

For Bilimoria Mehta & Co  
Chartered Accountants  
FRN: 101490W



Aakash Mehta  
Partner  
Membership no. 165824

UDIN: 25165824BMIIDH6265  
Place of Signature: Mumbai  
Date: February 14, 2025

**RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED**  
Registered Office: Ground Floor, Plot No. 514B, Amar Kung, R P Masani Road, Matunga, Mumbai 40019  
Email id: info@rshabhdigha.com, Phone no: 94999077  
CIN: L1830MH1991PLC064563  
**Statement of unaudited financial results for the quarter and half year ended December 31, 2024**  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended 31 December 2024	Quarter Ended 30 September 2024	Quarter Ended 31 December 2023	Half Year Ended 31 December 2024	Half Year Ended 30 December 2023	For the Year ending 31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
I. Revenue from operations	-	-	-	-	-	-
II. Other Income	31.09	26.57	9.76	83.61	24.31	1,603.97
<b>III. Total Income (I + II)</b>	<b>31.09</b>	<b>26.57</b>	<b>9.76</b>	<b>83.61</b>	<b>24.31</b>	<b>1,603.97</b>
<b>IV. Expenses</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
(d) Employee benefit expense	2.70	-	6.56	2.70	13.02	26.33
(e) Financial costs	0.38	0.07	1.28	3.95	6.20	7.28
(f) Depreciation and amortization expense	-	-	2.83	-	10.75	6.84
(g) Other expenses	81.37	0.87	7.11	96.65	24.90	114.82
<b>V. Total Expenses</b>	<b>84.45</b>	<b>0.94</b>	<b>17.78</b>	<b>103.30</b>	<b>54.87</b>	<b>155.34</b>
<b>VI. Profit/(Loss) before tax (III - V)</b>	<b>(53.36)</b>	<b>25.63</b>	<b>(8.00)</b>	<b>(19.69)</b>	<b>(30.56)</b>	<b>1,448.63</b>
<b>Tax expense:</b>						
(1) Current tax	23.91	-	-	23.91	-	305.79
(2) Deferred Tax Liabilities	-	-	-	-	-	(7.13)
<b>VII. Total Tax Expense</b>	<b>23.91</b>	<b>-</b>	<b>-</b>	<b>23.91</b>	<b>-</b>	<b>298.66</b>
<b>VIII. Profit/(Loss) for the period (VI-VII)</b>	<b>(77.27)</b>	<b>25.63</b>	<b>(8.00)</b>	<b>(43.60)</b>	<b>(30.56)</b>	<b>1,150.06</b>
<b>Other Comprehensive Income/(Loss)</b>						
(i) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	4.46
(b) Income tax effect on above	-	-	-	-	-	-
(c) Equity instrument through other comprehensive income	-	-	-	-	-	-
(d) Income tax effect on above	-	-	-	-	-	-
<b>X. Total Comprehensive Income/(Loss) for the year (VIII + IX)</b>	<b>(77.27)</b>	<b>25.63</b>	<b>(8.00)</b>	<b>(43.60)</b>	<b>(30.56)</b>	<b>1,154.52</b>
<b>(Comprising profit and other comprehensive income for the year)</b>						
<b>XI. Earning per equity share</b>						
Equity shares of par value Rs 5/- each						
(a) Basic	(1.41)	0.47	(0.15)	(0.79)	(0.56)	21.04
(b) Diluted	(1.41)	0.47	(0.15)	(0.79)	(0.56)	21.04

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 February, 2025. The Statutory Auditors have carried out Limited Review of the audited Financial Results for the quarter ended 31st December 2024 as per the SEBI Circular dated 19th 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 discontinued its job-work activity since 01st October, 2020 majorly due to the COVID-19 impact. As per Ind AS 105, a discontinued operation of an entity is the operation which has been disposed off or has been classified as held for sale. As the management does not have committed plan to sale and the sale cannot be completed within one year, the operations and its assets are not classified as Discontinued Operations or Held For sale. The management is considering various restructuring plans for the company.
- The figures for the quarter ended December 31, 2024 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year ended December 31, 2024 and unaudited published quarterly result up to September 30, 2024.
- Previous year/period figures have been revised and / or regrouped wherever necessary.

For Bilimoria Mehta & Co.  
Chartered Accountant  
FRN - 1014900V



Aakash Mehta  
Partner  
M. No. 165824  
Place: Mumbai  
Date: February 14, 2025  
UDIN : 25165824BM11DH6265

For Rishabh Digha Steel And Allied Products Limited

ASHOK MAGANLAL  
MEHTA

Mr. Ashok M Mehta  
Director  
DIN: 00163206

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