



Date: 29.05.2025

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 531539

Sub: Outcome of the Meeting of Board of Directors held on 29th May, 2025 at 03:30 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 on today, i.e. Thursday, May 29, 2025, inter alia, has approved the following items:

1. Considered and approved the Audited Financial Results (Standalone) (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and year ended 31st March, 2025.
2. Considered and Approved the Appointment of M/s Yogesh Bhuvra & Co., Chartered Accountants [Firm Registration Number: 151897W] as Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013

The detailed profile of M/s Yogesh Bhuvra & Co., Chartered Accountants, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure "1".

We further inform you that the Board Meeting commenced at 3:30 p.m. today and concluded at 04:30 p.m.

You are requested to take the same on your record.

Thanking You.

Yours Truly,

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

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ASHOK MAGANLAL
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Date: 2025.05.29
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ASHOK M MEHTA
MANAGING DIRECTOR
DIN: 00163206

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: 022-23481268; Email: info@rishabhdighasteel.com Website: www.rishabhdighasteel.com
CIN: L15310MH1991PLC064563



Encl:

1. Audited Financial Results (Standalone) for the Quarter and year ended March 31, 2025, Statement of Assets and Liabilities and Cash Flow Statement as on 31st March, 2025.
2. Auditors Report on the Audited Financial Results.
3. Declaration of the unmodified Auditor's 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:** 022-23481268; **Email:** info@rishabhdighasteel.com **Website:** www.rishabhdighasteel.com

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Annexure -1

Appointment of M/s. Yogesh Bhuva & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Yogesh Bhuva & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Yogesh Bhuva & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 29.05.2025 for the financial year 2025-26 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Yogesh Bhuva & Co. is a Chartered Accountant Firm was set up in the year 2019 having office in Mumbai. We provide quality Services in the areas of Audit, Accounting Outsourcing, Taxation (Direct and Indirect), Company Law Matters for Domestic Companies and Management Consultancy. The Firm is well geared up to take up any professional assignments in the above areas. It has association with Firms of Chartered Accountants, Management Consultants and Company Secretary etc. to provide complete range of services
5.	Disclosure of relationships between directors	None

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CIN: L15310MH1991PLC064563

Independent Auditor's Report on Standalone Annual 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 and Allied Products Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Rishabh Digha Steel and Allied Products Limited** ('the Company') for the year ended **31st March 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) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 in place adequate internal financial controls with reference to financial statements 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.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the management's 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

9. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.
10. 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.
11. 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 Matter

12. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us.
13. The review of standalone audited financial results for the period ended March 31, 2024, included in the Statement was carried out and reported by M/s. Akshay D Shah & Co. LLP who have expressed unmodified conclusion vide their review report dated May 28, 2024 whose review reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W

Aakash
Himanshu Mehta

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Date: 2025.05.29
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Aakash Mehta
Partner
Membership no. 165824
UDIN: 25165824BMMIHP6497
Place of Signature: Mumbai
Date: 29th May, 2025

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED

Registered Office: C-17/2, MIDC Industrial Area, Taloja, Mumbai

Email id: info@rishabhdighasteel.com, Phone no: 23481267

CIN: L15310MH1991PLC064563

PART I

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025 (Rupees in lacs)

Sr. No.	Particulars	3 MONTHS ENDED			YEAR END AUDITED	
		31.03.2025 (Audited)	31.12.2024 (UnAudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations					
	(a) Revenue from operations	105.27	-	-	105.27	-
	(b) Other income	38.86	31.09	1,579.66	122.46	1,603.97
	Total income from operations (net)	144.13	31.09	1,579.66	227.73	1,603.97
2	Expenses					
	a) Cost of Material Consumed	104.57	-	-	104.57	-
	b) Purchases of Stock-in-Trade	-	-	-	-	-
	c) Changes in inventories of finished goods and work-in-progress	-	-	-	-	-
	d) Employee benefits expense	-	-	6.77	-	26.35
	e) Finance costs	4.11	-	1.18	4.11	7.28
	f) Depreciation and amortisation expense	0.16	-	(3.91)	0.16	6.84
	g) Other expenses	8.62	82.15	89.97	112.32	114.87
	Total expenses	117.45	82.15	94.01	221.15	155.35
3	Profit before exceptional items and tax (1-2)	26.68	(51.06)	1,485.65	6.58	1,448.62
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	26.68	(51.06)	1,485.65	6.58	1,448.62
6	Tax expense					
	a) Current Taxes	(20.67)	23.72	305.70	3.25	305.70
	b) Deferred Tax	(0.01)	-	(7.13)	(0.01)	(7.13)
	c) Tax pertaining to Prior Years	(4.45)	-	-	(4.45)	-
	Total Tax Expenses	(25.13)	23.72	298.57	(1.21)	298.57
7	Net Movement in regulatory deferral acct balances related to profit or Loss and related	-	-	-	-	-
8	Net Profit for the period from continuing Operations	51.81	(74.78)	1,187.08	7.79	1,150.05
	Profit(Loss) from Discontinued operations before tax	-	-	-	-	-
	Tax Expenses of Discontinued operations	-	-	-	-	-
9	Net Profit for the period from discontinuing Operations after Tax	-	-	-	-	-
	Share of Profit(Loss) of associates and joint ventures accoting for using equity method	-	-	-	-	-
10	Total Profit (Loss) for Period	51.81	(74.78)	1,187.08	7.79	1,150.05
11	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified to profit or loss	(1.70)	0.00	4.46	(1.70)	4.46
	(b) Impact of tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	(1.70)	-	4.46	(1.70)	4.46
12	Total Comprehensive Income for the period	50.11	(74.78)	1,191.53	6.09	1,154.51
13	Total Profit or Loss, attributable to					
	Profit or loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
14	Total Comprehensive income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent	-	-	-	-	-
15	Details Equity Share Capital					
	Paid-up equity share capital	548.64	548.64	548.64	548.64	548.64
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
16	Details Debt Securities					
	Paid-up debt capital	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-
	Reserves excluding revaluation reserve	-	-	-	-	-
	Debenture redemption reserve	-	-	-	-	-
17	Earnings per equity share					
i	Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations	0.91	-	-	0.11	-
	Diluted earnings (loss) per share from continuing operations	0.91	-	-	0.11	-
ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	-	(1.36)	21.72	-	21.04
	Diluted earnings (loss) per share from discontinued operations	-	(1.36)	21.72	-	21.04
ii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	0.91	(1.36)	21.72	0.11	21.04
	Diluted earnings (loss) per share from continuing and discontinued operations	0.91	(1.36)	21.72	0.11	21.04

Notes:

- The above financials results of the company have been prepared accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the companies Act, 2013 read with the companies (Indian Accounting Standards) Rules, 2015, as amended.
- 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.
- The above results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 29, 2025. These results have been audited and expressed an unmodified review conclusion.
- The company has invested in equity shares of the other companies the board has decided to revalue the same as on 31.03.2025 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 March 31, 2025 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended March 31, 2025 and unaudited published nine month up to December 31, 2024.

This is the Balance Sheet referred to in our report of even date.

For Bilimoria Mehta & Co.

Chartered Accountant

FRN - 101490W

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Himanshu Mehta

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Date: 2025.05.29 18:44:25 +05'30'

Aakash Mehta

Partner

M. No. 165824

Place: Mumbai

Date:

UDIN:25165824BMIIHP6497

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
BALANCE SHEET AS ON 31st MARCH, 2025

Particulars	Note No.	As At March 31, 2025	As At March 31, 2024
ASSETS		<i>Amount in Rs. '000</i>	<i>Amount in Rs. '000</i>
Non-current assets			
Property, plant and equipment	1	326.03	936.31
Financial assets	2	1,71,056.12	1,90,859.74
Deferred tax assets (net)		1,268.80	1,267.70
Total non-current assets (Sub-Total (A))		1,72,650.94	1,93,063.75
Current assets			
Financial assets			
i. Trade receivables	3	4,975.37	98.45
ii. Cash and cash equivalents	4	545.36	505.89
iii. Investments	5	6,500.00	14,000.00
Other current assets	6	1,215.45	3,237.09
Total current assets (Sub-Total (B))		13,236.18	17,841.44
Total assets (Sub-Total (A + B))		1,85,887.13	2,10,905.19
EQUITY AND LIABILITIES			
Equity			
Equity share capital	7	54,864.00	54,864.00
Other equity	8	1,25,735.88	1,25,126.78
Total Equity (Sub-Total (C))		1,80,599.88	1,79,990.78
LIABILITIES			
Non-current liabilities			
Total non current liabilities (Sub-Total (D))			
Current liabilities			
Financial liabilities			
i. Borrowings	9	3.06	30,226.12
ii. Trade payables	10		
Total Outstanding Dues from micro enterprises and small enterprises		67.50	67.50
Total Outstanding Dues from other than micro enterprises and small enterprises		4,955.95	36.77
iii. Other financial liabilities	11	235.42	417.59
Other Current Liabilities	12	25.33	129.61
Provisions	13	-	36.83
Total current liabilities (Sub-Total (E))		5,287.26	30,914.41
Total liabilities (Sub-Total (D + E))		5,287.26	30,914.41
TOTAL (Sub-Total (C+D+E))		1,85,887.13	2,10,905.19
Note No. 1 to Note No. 25 & Significant Accounting Policies forms integral part of the Financial Statements			

This is the Balance Sheet referred to in our report of even date.
For Bilimoria Mehta & Co.
Chartered Accountant
FRN - 101490W

Aakash
Himanshu Mehta

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Himanshu Mehta
Date: 2025.05.29 18:43:11 +05'30'

Aakash Mehta
Partner
M. No. 165824
Place: Mumbai
Date: 29th May, 2025
UDIN: 25165824BMMIHP6497

For Rishabh Digha Steel And Allied Products Limited

**ASHOK
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ASHOK MAGANLAL
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Date: 2025.05.29
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Mr. Ashok M Mehta
Managing Director
DIN: 00163206

RISHABH DIGHA STEEL AND ALLIED PRODUCTS LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2025

Amount in Rs. '000 Amount in Rs. '000

Particulars		Audited FY 2024-25	Audited FY 2023-24
Cash Flow from Operating Activities			
Net Profit Before Tax		657.97	144861.82
Add : Adjustment for :			
Non Cash Adjustment in Fixed Assets		594.76	0.00
Depreciation		15.51	684.49
Finance Cost		401.45	0.00
Dividend		(5.03)	(4.06)
Interest Income		(12,221.34)	(6,010.19)
Balances written off		673.72	-
Long Term Capital Gain		(20.12)	0.00
Operating Profit before Working Capital Changes		(9,903.07)	139532.06
Add : Adjustment for			
Other Current Assets		(704.14)	(2,168.98)
Trade Receivables		(4,975.37)	-
Trade payables		4,933.13	(116.00)
Other Current Liabilities		(16.18)	(159.00)
Other Financial Liabilities		(182.16)	-
Net Changes in Working Capital		(944.72)	(2,443.98)
Cash generated from Operations		(10,847.79)	1,37,088.08
Less : Direct Taxes Paid (Net of Refund/Prior year Tax)		2,131.79	(29,856.80)
Net Cash Generated / (used) from Operating Activities	(a)	(8,715.99)	107231.28
Cash Flow from Investing Activities			
Purchase and Sales of Fixed Assets		-	15,717.27
Interest Income Received		9,465.89	33,424.19
Dividend Received		5.03	4.06
Investments purchased during the year		(2,12,248.59)	(1,73,358.90)
Investment sold during the year		2,42,157.66	-
Net Cash provided by Investment Activities	(b)	39,379.99	(1,24,213.38)
Cash Flow from Financing Activities			
Repayment of Borrowings		(30,223.06)	17,711.85
Finance Cost		(401.45)	(726.85)
Net Cash generated/ (used) in Financing Activities	(c)	(30,624.51)	16,985.00
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)		39.49	2.90
Add : Balance at the beginning of the year		505.89	502.99
Cash and Cash Equivalents at the close of the year		545.38	505.89

This is the Balance Sheet referred to in our report of even date.

For Bilimoria Mehta & Co.

Chartered Accountant

FRN - 101490W

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Aakash Mehta

Partner

M. No. 165824

Place: Mumbai

Date: 29th May, 2025

UDIN:25165824BMIIHP6497

For Rishabh Digha Steel And Allied Products Limited

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Date: 2025.05.29
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Mr. Ashok M Mehta

Managing Director

DIN: 00163206



**RISHABH DIGHA STEEL
AND ALLIED PRODUCTS LIMITED**

Date: 29.05.2025

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 531539

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financials Results of the Company for the quarter and financial year ended on 31 March, 2025 is with Unmodified Opinion.

Yours Truly,
Thanking You,

FOR RISHABH DIGHA STEEL & ALLIED PRODUCTS LIMITED

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ASHOK MAGANLAL
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Date: 2025.05.29
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**ASHOK M MEHTA
MANAGING DIRECTOR
DIN: 00163206**

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 Website: www.rishabhdighasteel.com
CIN: L15310MH1991PLC064563