RISHI LASER LIMITED

Registered Office: 612, Veena Killedar Industrial Estate, 10-14 Pais Street, Byculla (w), Mumbai 400 011.
Tel.: +91 22 2307 5677, 4585, 2307 4897 Fax: +91 22 2308 0022
Email: rlcl.mumbai@rishilaser.com, **Website**: www.rishilaser.com
CIN: L99999MH1992PLC066412

13th November, 2025
RLL/53/2025-26

To,
The Secretary
BSE Limited
Floor 25, P. J. Towers,
Dalal Street
Mumbai- 400 001

Script Code: 526861
ISIN: INE988D01012

Sub: Outcome of Board Meeting

Pursuant to the provisions of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 13th November, 2025 inter alia, has Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025 alongwith Limited Review Report thereon. (Enclosed).

The meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 12:30 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

For **Rishi Laser Limited**

VANDANA JITESH PATEL

Vandana Patel
Company Secretary
Enclosed a/a

: GF, 1st & 2nd Floor, Prasanna House, Associated Society,
Opp. Radhakrishna Park, Nr. Akota Stadium,
Akota, Vadodara - 390020
: 0265-3599941 / 2331060 : +91-91732-02343 / +91-63552-89986
: office@smb-ca.com : www.smb-ca.com

SHAH MEHTA AND BAKSHI
CHARTERED ACCOUNTANTS

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

Review Report to,
The Board of Directors
Rishi Laser Limited

1. We have reviewed the unaudited financial results of **Rishi Laser Limited** (the "Company") for the quarter ended September 30, 2025 and the year to date results for the period April 01, 2025 to September 30, 2025, which are included in the accompanying 'Statement of unaudited standalone financial results for the quarter and half year ended September 30, 2025, the statement of unaudited standalone assets and liabilities as on that date and the statement of unaudited standalone cash flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company, 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 Standards 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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 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. In our opinion and to the best of our information and according to the explanations given to us, the Statement: -

   a) Based on our review conduct 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the

SHAH MEHTA & BAKSHI • Vadodara • Chartered Accountants

Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Shah Mehta & Bakshi
Chartered Accountants
Firm Registration No.: 103824W



Himesh Gajjar
Partner
Membership No.: 177342
UDIN: 25177342BMIVON5201
Vadodara, November 13, 2025

RISHI LASER LTD.
CIN:L99999MH1992PLC066412
612, V.K.Industrial Estate, 10-14 Pais Street,
Byculla (W), Mumbai 400 011.
Tel No. 022-23074585,23075677 Fax: 022-23080022
Web: www.rishilaser.com Email: rlcl.mumbai@rishilaser.com; investors@rishilaser.com

(Rs. in Lakhs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

S. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		9/30/2025	6/30/2025	9/30/2024	9/30/2025	9/30/2024	3/31/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	4,284.01	4,103.21	3,898.76	8,387.22	7,599.33	15,071.68
2	Other Income	9.84	39.68	10.87	49.52	18.90	69.23
3	**Total Income (1+2)**	**4,293.85**	**4,142.89**	**3,909.63**	**8,436.74**	**7,618.23**	**15,140.91**
	Expenses						
(a)	Cost of materials consumed	2,104.06	2,317.39	1,924.49	4,421.45	4,054.10	8,077.08
(b)	Purchases of Stock-in-Trade	-		-			-
(c)	Changes in inventories of finished goods, Stock in Trade and work-in-progress	75.49	(102.86)	187.49	(27.37)	52.34	(40.07)
(d)	Employee benefits expense	818.77	687.50	698.96	1,506.27	1,335.76	2,667.83
(e)	Finance Costs	76.32	68.89	60.80	145.21	123.82	255.08
(f)	Depreciation and amortisation expense	77.33	65.19	66.18	142.52	128.84	293.11
(g)	Other Expenses	868.85	842.28	741.98	1,711.13	1,522.29	3,060.01
4	**Total Expenses**	**4,020.82**	**3,878.39**	**3,679.90**	**7,899.21**	**7,217.15**	**14,313.04**
5	**Profit/(Loss) before Tax (3-4)**	**273.03**	**264.50**	**229.73**	**537.53**	**401.08**	**827.87**
6	Exceptional Items	-	-	-	-	-	
7	**Profit/(Loss) after Exceptional Items but before Tax (5+6)**	**273.03**	**264.50**	**229.73**	**537.53**	**401.08**	**827.87**
8	**Tax Expense**						
(i)	Current Tax	51.21	65.80	-	117.01	-	-
(ii)	Deferred Tax	10.56	21.78	23.03	32.34	31.77	2.59
9	**Profit/(loss) for the period (7-8)**	**211.26**	**176.92**	**206.70**	**388.18**	**369.31**	**825.28**
10	**Other Comprehensive Income/(loss)**						
A(i)	Items that will not be reclassified to profit or loss	(26.31)	23.65	1.73	(2.66)	20.46	613.31
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-	-
B(i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period (9+10)**	**184.95**	**200.57**	**208.43**	**385.52**	**389.77**	**1,438.59**
12	**Paid up equity share capital (Face Value of Rs.10/- each)**	**919.26**	**919.26**	**919.26**	**919.26**	**919.26**	**919.26**
13	**Other Equity excluding Revaluation Reserve**						**2,606.39**
14	**Earnings per equity share (Face Value Rs.10/- each)**						
(a)	Basic (In Rs.)	2.30	1.92	2.25	4.22	4.02	8.98
(b)	Diluted (In Rs.)	2.30	1.92	2.25	4.22	4.02	8.98

Notes to financial results :

1 Rishi Laser is engaged in the sole segment of precision metal fabrication.

2 The unaudited financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 13th November 2025 and the Statutory Auditor has conducted "Limited Review" of the same pursuant to Regulation 33 of SEBI(LODR) Regulations, 2015.

3 The statement have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

4 There are no discontinued operations.

Rishi Laser Ltd. Mumbai

5 **Unaudited Statement of Assets and Liabilities as at September 30, 2025**

	Particulars	As at 30.09.2025 (Rs.in Lakhs)	As at 31.03.2025 (Rs. in Lakhs)
A	**ASSETS**	**Unaudited**	**Audited**
1	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	7,319.61	6,505.87
	(b) Capital work-in-progress	140.62	526.38
	(c) Other Intangible Assets	49.86	50.14
	(d) Right of use Assets	152.84	195.85
	(e) Financial Assets		
	(i) Investments	145.90	138.68
	(ii) Other Finacial Assets	276.90	279.75
	(f) Other Non-Current Assets	174.23	273.43
	(g) Deferred tax Assets (Net)	-	-
	(h) Non Current tax assets (net)	-	37.35
	Sub total	**8,259.96**	**8,007.45**
2	**CURRENT ASSETS**		
	(a) Inventories	1,314.24	1,165.66
	(b) Financial Assets		
	(i) Investments	518.31	471.57
	(ii)Trade Receivables	2,178.45	1,793.55
	(iii) Cash and Cash Equivalents	853.25	159.92
	(iv) Bank Balances other than (iii) above	11.49	178.56
	(v) Loans	6.98	6.35
	(c) Other Current Assets	313.91	214.32
	Sub total	**5,196.63**	**3,989.93**
	TOTAL ASSETS	**13,456.59**	**11,997.38**
B	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	919.26	919.26
	(b) Other Equity	6,597.13	6,211.61
	Sub total	**7,516.39**	**7,130.87**
2	**LIABILITIES**		
	(i) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	1,536.95	1,286.45
	(ii) Lease Liability	91.41	202.15
	(b) Provisions	290.18	290.18
	(c) Deferred tax liabilities (Net)	32.34	-
	(c) Other Non Current Liability	50.00	50.00
	Sub total	**2,000.88**	**1,828.78**
	(ii) CURRENT LIABILITIES		
	(a) Borrowings	720.28	376.55
	(i) Trade payables		
	- Total outstanding dues to MSME	363.17	260.07
	- Total outstanding dues to other than MSME	2,101.54	1,934.95
	(ii) Other Financial Liabilities	405.45	241.32
	(iii) Lease Liabilities	105.73	62.79
	(c) Other Current Liabilities	79.97	109.98
	(d) Provisions	69.54	50.17
	(e) Current Tax Liabilities(Net)	93.64	1.90
			-
	Sub total	**3,939.32**	**3,037.73**
	Total Equity and Liabilities	**13,456.59**	**11,997.38**

Rishi Laser Ltd. Mumbai

6 Cash Flow Statement

Particulars	Six Month ended 30.09.2025 (Rs. in Lakh)	Six Month ended 30.09.2024 (Rs. in Lakh)
PROFIT BEFORE TAX	537.53	401.08
Adjusted for:		
Depreciation and amortisation expenses	142.52	128.84
Finance Cost	145.21	123.82
Interest Income	(12.82)	(12.77)
Deferred Income	(1.15)	(2.05)
Other Non Cash Adjustment	(22.23)	-
Gain from investment	-	(5.07)
Net foreign exchange (gain) / loss	-	3.79
Allowances for doubtful debts		
(Gain)/Loss on Disposal of PPE	1.19	50.08
Provision for Gratuity	15.59	13.64
Impairment of Investment	(18.77)	-
Total	**787.07**	**701.36**
A.OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		
Adjusted for (Increase)/Decrease in operating Assets:		
Trade and other Receivable	(384.90)	(175.70)
Inventories	(148.58)	45.20
Other Financial Asset	(52.04)	(2.94)
Current Tax Assets (net)	-	17.12
Other current assets	(99.59)	(64.65)
Other Bank Balances	-	(13.95)
Trade payables	269.69	(299.52)
Other Non Current Financial Liabilities	-	-
Other Current Financial liabilities	164.13	55.98
Other Current Liabilities	(30.01)	68.00
Current Provisions	3.78	16.48
Total	**(277.52)**	**(353.98)**
CASH GENERATED FROM OPERATIONS	**509.55**	**347.38**
Less: Taxes Paid	(12.08)	24.41
Net Cash From Operating Activities	**521.63**	**322.97**
B. CASH FLOW FROM INVESTING ACTIVITIES:		-
(Addition) of acquire property, plant and equipment	(448.00)	(444.34)
Disposal of acquire property, plant and equipment	18.79	8.37
Purchase of Current Investments	(59.00)	-
Proceeds from Sale of Investment	30.95	0.05
Proceeds from sale of majority stake of Subsidiary	-	-
Interest Received	12.82	12.77
Other Non Financial Assets - Term Deposit	54.26	(3.57)
Movement in Other Bank Balances	167.07	
Net Cash (Used in) Investing Activities	**(223.11)**	**(426.72)**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Add/(Repayment) of Principal portion of Lease Liability	(56.00)	(45.96)
Repayment of Interest portion of Lease Liability	(11.80)	(15.51)
Movement in Short Term Borrowing	269.37	79.45
Proceeds from Borrowings	418.18	104.69
Repayment of Borowings	(81.76)	(66.65)
Interest and other finance charges	(143.18)	(123.82)
Net Cash (Used in) From Financing Activities	**394.81**	**(67.80)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	693.33	(171.55)
Cash and cash equivalents at the beginning of the financial year	159.92	524.62
Cash and cash equivalents at the end of the financial year	**853.25**	**353.07**

7 The above standalone statement of cash flows has been prepared under the 'Indirect Method' as set out in the Ind AS 7 on Statement of Cash Flows as notified under Companies (Indian Accounting Standards) Rules, 2015.

8 Figures in brackets in cash flow statement represents deductions/ outflows.

9 The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.

10 Visit us on www.rishilaser.com.

For RISHI LASER LTD.

Harshad Patel
Managing Director
DIN: 00164228

Rishi Laser Ltd. Mumbai

Place : Mumbai
Date :13/11/2025