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
Email: rlcl.mumbai@rishilaser.com, **Website**: www.rishilaser.com
CIN: L99999MH1992PLC066412

28th May, 2026
RLL/09/2026-27

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

Script Code: 526861
ISIN: INE988D01012

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to the provisions of the Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 28th May, 2026 inter alia, has taken the following decisions:-

1. Approved and taken on record the Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
2. Statement of Assets and Liabilities as at 31st March, 2026.
3. A copy of Statutory Auditor's Report for the Financial Year ended 31st March, 2026 is enclosed herewith.
4. Re-appointment of M/s P. K. Chatterjee & Associates, Cost Accountants (Firm Reg. No. 101833) as Cost Auditor for the Financial Year 2026-27 and ratification of remuneration thereon subject to approval of shareholders. Brief profile is enclosed as Annexure A.
5. Appointment of M/s. P C Chhajed & Co., Chartered Accountants (FRN: 101800W) as an Internal Auditor for the Financial Year 2026-27. profile is enclosed as Annexure B.

The meeting of the Board of Directors commenced at 02.00 p.m. and concluded at 03:45 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

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Annexure A

Brief profile of Cost Auditor

Name and Details of Auditor	M/s. P. K. Chatterjee & Associates Cost Accountants FRN: 101833
Email id	Chatterjee_pkc@rediffmail.com
Contact no.:	9879613570
Address	115, Radhey Nagar Housing Society, Opp. Sargam Shopping Centre, Parle Point, Surat-395007
Brief profile	M/s. P. K. Chatterjee & Associates, Practicing Cost Accountant is into profession since 2010. It is a proprietorship firm. Mr. Pranab Chatterjee is the proprietor of the firm having membership no. 023674. He has professional wide sphere experience in the area of specialization in Cost Audit, Internal Audit, Indirect tax (Service tax, Central Excise & GST matters).

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Annexure B

Brief profile of Internal Auditor

Name and Details of Auditor	M/s. P C Chhajed & Co. Chartered Accountants FRN: 101800 W
Email id	indore@pcchhajed.in
Contact no.:	+91-9981200544
Address	Head Office: 10/4, Murai Mohalla, Chhawani, Indore (M.P.) PIN - 452001
Brief profile	P C Chhajed & Co. is a 45 years old firm established in the year 1980. The firm offers Financial, Taxation, Auditing and Consultancy services. The Firm has a team of experts and comprises of Nine full time Partners and Skilled & Semi Skilled Professionals. They have total team strength of around 20 persons including Chartered Accountants, MBA's and other Team members including Qualified and Semi Qualified staff. Team members are well trained & equipped with latest skillset needed in the profession. Experience details: - Statutory Audit, Internal Audits and Tax Audit, of various individuals, firms, company, trust, public sector undertaking and government undertakings. - Empaneled with State Bank of India, Corporation Bank, Punjab & Sind Bank, Bank of Baroda, Central Bank of India, Punjab National Bank, Bank of Maharashtra and Bank of India, Indian Bank for Concurrent & Stock Audit.

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

S. No	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	4,076.24	3,639.18	3,776.60	16,102.64	15,071.68
2	Other Income	49.00	34.28	38.99	132.80	69.23
3	**Total Income (1+2)**	**4,125.24**	**3,673.46**	**3,815.59**	**16,235.44**	**15,140.91**
	Expenses					
(a)	Cost of materials consumed	2,010.17	1,671.08	2,048.96	8,102.70	8,077.08
(b)	Purchases of Stock-in-Trade	17.29	315.73	-	333.02	-
(c)	Changes in inventories of finished goods, Stock in Trade and work-in-progress	(24.04)	(157.13)	(76.22)	(208.54)	(40.07)
(d)	Employee benefits expense	962.37	814.35	665.95	3,282.99	2,667.83
(e)	Finance Costs	152.82	116.40	64.81	414.43	255.08
(f)	Depreciation and amortisation expense	145.25	160.89	96.09	448.66	293.11
(g)	Other Expenses	881.28	721.12	789.58	3,313.53	3,060.01
4	**Total Expenses**	**4,145.14**	**3,642.44**	**3,589.17**	**15,686.79**	**14,313.04**
5	**Profit/(Loss) before Tax (3-4)**	**(19.90)**	**31.02**	**226.42**	**548.65**	**827.87**
6	Exceptional Items (Refer Note 5)	(18.12)	(37.39)	-	(55.51)	-
7	**Profit/(Loss) after Exceptional Items but before Tax (5+6)**	**(38.02)**	**(6.37)**	**226.42**	**493.14**	**827.87**
8	**Tax Expense**	**(11.95)**	**(11.51)**	**(93.46)**	**125.89**	**2.59**
(i)	Current Tax	(39.05)	(19.49)	-	58.47	-
(ii)	Deferred Tax	27.10	7.98	(93.46)	67.42	2.59
9	**Profit/(loss) for the period (7-8)**	**(26.07)**	**5.14**	**319.88**	**367.25**	**825.28**
10	**Other Comprehensive Income/(loss)**					
A	Items that will not be reclassified to profit or loss (net of Taxes, if any)	(32.49)	(2.76)	602.80	(37.91)	613.31
B	Items that will be reclassified to profit or loss	-	-	-	-	-
11	**Total Comprehensive Income for the period (9+10)**	**(58.56)**	**2.38**	**922.68**	**329.34**	**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**
13	**Other Equity excluding Revaluation Reserve**				2,935.73	2,606.39
14	**Earnings per equity share (Face Value Rs.10/- each)**					
(a)	Basic (In Rs.) *(not annualised)	(0.09)*	0.46*	3.48*	4.60	8.98
(b)	Diluted (In Rs.) *(not annualised)	(0.09)*	0.46*	3.48*	4.60	8.98

NOTES TO FINANCIAL RESULTS :

1. Rishi Laser is engaged in the sole segment of precision metal fabrication.
2. The audited financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 28th May, 2026 and Audit under Regulation 33 of SEBI(LODR) Regulations, 2015 has been carried out by the statutory auditor of the company. The Auditor has expressed unmodified opinion on the financial statement of the company.
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.
5. During the quarter, the company has recognized an incremental provision of Rs. 18.12 lakhs towards the impact of the new Labour Codes, 2020, This has been classified as an 'Exceptional item' given its regulatory driven, non-recurring nature, the Company continues to monitor the finalization of relevant State Rules and will provide further accounting adjustments as clarifications are issued.
6. The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.
7. In previous year, the Company has undertaken a revaluation of its freehold land based on an independent valuation carried out by a registered valuer in accordance with the requirements of Ind AS 16 – Property, Plant and Equipment. Pursuant to the valuation, an upward adjustment amounting to ₹640.09 lakhs has been recognised as a revaluation surplus under Other Comprehensive Income (OCI). This adjustment reflects the fair value ascribed to the asset as at the reporting date and has been accounted for within equity under the *revaluation reserve*.
8. Earning Per Share has been calculated on Profit after tax but before exceptional item as described in Note No 5.

9 AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

	Particulars	As at 31.03.2026 (Rs.in Lakhs)	As at 31.03.2025 (Rs. in Lakhs)
A	**ASSETS**	Audited	Audited
1	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	7,771.74	6,505.87
	(b) Capital work-in-progress	422.54	526.38
	(c) Other Intangible Assets	49.45	50.14
	(d) Right of use Assets	1,222.86	195.85
	(e) Financial Assets		
	(i) Investments	105.94	138.68
	(ii) Other Financial Assets	211.71	279.75
	(f) Other Non-Current Assets	79.85	273.43
	(g) Non Current tax assets (net)	57.52	37.35
	Sub total	**9,921.61**	**8,007.45**
2	**CURRENT ASSETS**		
	(a) Inventories	1,499.79	1,165.66
	(b) Financial Assets		
	(i) Investments	175.58	471.57
	(ii)Trade Receivables	2,465.03	1,793.55
	(iii) Cash and Cash Equivalents	333.28	159.92
	(iv) Bank Balances other than (iii) above	7.87	178.56
	(v) Loans	1.85	6.35
	(c) Other Current Assets	467.69	214.32
	Sub total	**4,951.09**	**3,989.93**
	TOTAL ASSETS	**14,872.70**	**11,997.38**
B	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	919.26	919.26
	(b) Other Equity	6,540.95	6,211.61
	Sub total	**7,460.21**	**7,130.87**
2	**LIABILITIES**		
	(i) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	1,468.40	1,286.45
	(ii) Lease Liability	1,072.39	202.15
	(b) Provisions	371.41	290.18
	(c) Other Non Current Liability	50.00	50.00
	(c) Deferred tax liabilities (Net)	59.12	-
	Sub total	**3,021.32**	**1,828.78**
	(ii) CURRENT LIABILITIES		
	(a) Borrowings	729.29	376.55
	(i) Trade payables		
	- Total outstanding dues to MSME	304.34	260.07
	- Total outstanding dues to other than MSME	2,465.18	1,934.95
	(ii) Other Financial Liabilities	438.62	241.32
	(iii) Lease Liabilities	288.40	62.79
	(b) Other Current Liabilities	79.50	109.98
	(c) Provisions	85.84	50.17
	(d) Current Tax Liabilities(Net)	-	1.90
	Sub total	**4,391.17**	**3,037.73**
	Total Equity and Liabilities	**14,872.70**	**11,997.38**

10 CASH FLOW STATEMENT

	Particulars	Year ended 31.03.2026 (Rs. in Lakh)	Year ended 31.03.2025 (Rs. in Lakh)
	PROFIT BEFORE TAX	**493.14**	**827.87**
	Adjusted for:		
	Depreciation and amortisation expenses	448.66	293.11
	Finance Cost	414.43	255.08
	Interest Income	(23.59)	(20.83)
	Deferred Income	(5.23)	(4.02)
	Unrealised foreign exchange (gain) / loss	(16.77)	0.08
	Allowances for doubtful debts	-	-
	(Gain)/Loss on Disposal of PPE	4.44	67.46
	Provision for Gratuity	94.74	31.18
	Income from Investment	(32.28)	(23.36)
	Dividend Received	(0.23)	-
	Other Non-cash items	(39.30)	-
	Total	**1,338.01**	**1,426.57**
	A.OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		
	Adjusted for (Increase)/Decrease in operating Assets:		
	Trade and other Receivable	(654.72)	(136.57)
	Inventories	(334.13)	(56.44)
	Other Financial Asset	25.36	(71.05)
	Other current assets	(255.22)	(68.43)
	other non current assets	-	(46.42)
	Trade payables	574.51	(253.18)
	Non Current Provisions	81.23	22.24
	Other Current Financial liabilities	197.30	72.38
	Other Current Liabilities	(30.48)	18.12
	Current Provisions	(49.35)	(2.47)
	Total	**(445.50)**	**(521.82)**
	CASH GENERATED FROM OPERATIONS	**892.51**	**904.75**
	Less: Taxes Paid (net of refunds)	80.54	20.23
	Net Cash From Operating Activities (A)	**811.97**	**884.52**
	B. CASH FLOW FROM INVESTING ACTIVITIES:		
	(Addition) of acquire property, plant and equipment	(1,267.45)	(1,428.86)
	Disposal of acquire property, plant and equipment	31.78	19.94
	Purchase of Current Investments	*(59.00)*	*(411.00)*
	Proceeds from Sale of Investment	386.83	89.37
	Interest Received	23.59	20.83
	Other Non Financial Assets	54.26	(54.26)
	Dividend Received	0.23	-
	Movement in Other Bank Balances	170.69	32.52
	Net Cash (Used in) Investing Activities (B)	**(659.07)**	**(1,731.46)**
	C. CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from the issue of Share Warrants	-	300.00
	Movement in Short Term Borrowing	302.85	98.35
	Add/(Repayment) of Principal portion of Lease Liability	(77.03)	(61.48)
	Repayment of Interest portion of Lease Liability	(147.19)	(36.08)
	Proceeds from Borrowings	469.37	745.95
	Repayment of Borrowings	(264.46)	(309.42)
	Interest and other finance charges	(263.08)	(255.08)
	Net Cash (Used in) From Financing Activities (C)	**20.46**	**482.24**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	173.36	(364.70)
	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	**333.28**	**159.92**

11 The above 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.

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

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

14 Visit us on www.rishilaser.com.

For RISHI LASER LTD.

Harshad Patel
Managing Director
DIN: 00164228

Rishi Laser Ltd. Mumbai

Place : Mumbai
Date : May 28, 2026

: 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 Auditors' Report on the quarterly and year to date Annual Financial Results of Rishi Laser Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of
Rishi Laser Limited

Report on the audit of the Annual Financial Results

Opinion
We have audited the accompanying statement of quarterly and year-to-date annual financial results of Rishi Laser Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Annual Financial Results
These annual financial results have been prepared based on the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate

SHAH MEHTA & BAKSHI • Chartered Accountants • Vadodara

accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, 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 proceduresthat are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results 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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions

SHAH MEHTA & BAKSHI Vadodara Chartered Accountants

and events in a manner that achieves fair presentation.

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.

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 Matters

The annual financial results include the results for the quarter ended March 31,2026 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of this matter.

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

SHAH MEHTA & BAKSHI Vadodara Chartered Accountants

Himesh Gajjar
Partner
Membership No.: 177342
UDIN: 26177342OXSJMA5724
Vadodara, May 28, 2026

RISHI LASER LIMITED

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CIN: L99999MH1992PLC066412

28th May, 2026
RLL/10/2026-27

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

Script Code: 526861
ISIN: INE988D01012

Subject: Declaration in respect of unmodified opinion on the Audit Report for the year ended 31st March, 2026 pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/Madam,

With reference to the captioned subject, we hereby declare that pursuant to the Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015; M/s Shah, Mehta and Bakshi, Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with Unmodified opinion for the Audited Financial Statement for the Financial Year ended 31st March, 2026.

This is for your kind information and records.

Thanking You,

Yours Faithfully

For Rishi Laser Limited

VANDANA JITESH PATEL

Vandana Patel
Company Secretary