RISHABH INSTRUMENTS LIMITED

February 5, 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400051
NSE Symbol: RISHABH

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
21st Floor, Dalal Street,
Mumbai – 400001
BSE Scrip Code: 543977

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on February 5, 2026 - Regulation 30 and 33, read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), 2015

This is to inform that the Board of Directors of the Company at its meeting held today i.e. February 5, 2026 *inter-alia*, considered and approved:

1. The Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months's ended December 31, 2025, along with the Limited Review Report issued by M S K A & Associates LLP, Chartered Accountants, and Statutory Auditors of the company, are enclosed herewith as ***"Annexure-1"***. The Unaudited Standalone & Consolidated Financial Results along with the Limited Review Report will be made available on the Company's website https://rishabh.co.in/.

The Board Meeting commenced through Video Conferencing at 02:30 p.m. (IST) and concluded at 03.40 p.m. (IST).

Kindly take the same on your records.

For Rishabh Instruments Limited

AJINKYA JOGLEKAR
Digitally signed by AJINKYA JOGLEKAR
Date: 2026.02.05 16:18:10 +05'30'

Ajinkya Joglekar
Company Secretary and Compliance Officer
ICSI Membership No.: A57272

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Rishabh Instruments Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Rishabh Instruments Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Rishabh Instruments Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 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 stated in paragraph 3 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates).
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Yogesh Yewale
Partner
Membership No.:158877
UDIN: 26158877BJFXFZ2582

Place: Pune
Date: February 05, 2026.

Rishabh Instruments Limited
CIN: L31100MH1982PLC028406

Unaudited Statement of Standalone Financial Results for the Quarter & Nine Months ended December 31, 2025

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	610.53	660.11	592.42	1,888.39	1,707.97	2,391.87
	Other income	29.93	38.92	31.70	100.95	81.06	99.29
	Total Income	**640.46**	**699.03**	**624.12**	**1,989.34**	**1,789.03**	**2,491.16**
2	**Expenses**						
	Cost of material consumed	259.24	285.25	315.07	810.24	882.46	1,189.00
	Purchase of Stock-in-trade	7.09	4.86	2.83	31.40	11.13	34.28
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(2.39)	(6.64)	9.39	(14.74)	6.94	6.56
	Employee benefits expense	132.03	116.70	105.68	356.83	327.43	442.44
	Finance costs	0.92	0.91	0.75	2.79	2.69	2.82
	Depreciation and amortization expense	46.83	41.58	36.05	128.53	91.49	132.50
	Other expenses	85.98	87.92	100.44	261.37	270.23	369.57
	Total Expenses	**529.70**	**530.58**	**570.21**	**1,576.42**	**1,592.37**	**2,177.17**
3	**Profit before tax (1) - (2)**	**110.76**	**168.45**	**53.91**	**412.92**	**196.66**	**313.99**
4	**Tax expenses**						
	Income Tax charge	38.96	44.87	16.12	121.25	55.78	86.20
	Deferred tax charge/(credit)	(12.28)	2.28	(2.06)	(12.50)	(4.26)	(5.96)
	Adjustment of tax relating to previous year	-	(5.07)	-	(5.07)	-	-
	Total tax expenses	**26.68**	**42.08**	**14.06**	**103.68**	**51.52**	**80.24**
5	**Profit for the period/year (3) - (4)**	**84.08**	**126.37**	**39.85**	**309.24**	**145.14**	**233.75**
6	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains/(loss) on defined benefit plans	4.40	(0.58)	(1.93)	3.24	(4.89)	(2.21)
	Income tax effect	(1.11)	0.14	0.48	(0.82)	1.23	0.56
	Total other comprehensive income/(loss) for the period/year	**3.29**	**(0.44)**	**(1.45)**	**2.42**	**(3.66)**	**(1.65)**
7	**Total comprehensive income for the period/year, net of tax (5+6)**	**87.37**	**125.93**	**38.40**	**311.66**	**141.48**	**232.10**
8	**Paid-up equity share capital (Face Value of Rs. 10/ each)**	**384.75**	**384.09**	**382.21**	**384.75**	**382.21**	**382.21**
	Other equity						**3,705.17**
	Earnings per share (Not annualised for quarters and nine months)						
	Basic (Rs.)	2.19	3.29	1.04	8.05	3.80	6.12
	Diluted (Rs.)	2.17	3.28	1.04	8.00	3.78	6.10

RISHABH INSTRUMENTS LTD. R NASHIK

For and on behalf of Board of Directors
Rishabh Instruments Limited

Narendra J Goliya
Executive Chairman
DIN: 00315870

Place: Nashik
Date: February 05, 2026

Rishabh Instruments Limited
CIN: L31100MH1982PLC028406

Notes to Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025:

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025 ("Unaudited Standalone Financial Results") of Rishabh Instruments Limited (the "Company") has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 5, 2026 and have been subject to a limited review by the statutory auditor of the Company.

2. The Unaudited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Requirements").

3. On 21 November 2025, the Government of India notified four new Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020,and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws.
The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate implementation of the Codes. Based on actuarial valuation carried out, management's assessment and the guidance issued by the Institute of Chartered Accountants of India, Company has recognised the incremental impact arising primarily due to the change in the definition of wages prescribed under the new Labour Codes.
The Company continues to monitor the finalisation of Central and State Rules and any further clarifications issued by the Government and will recognise additional accounting impacts, if any, based on such developments.

4.The Company's operations predominantly relate to manufacturing & supply of digital and analog electrical measuring meters & special purpose switches. The Chief Operating Decision Maker (CODM) reviews the operations of the Company as one operating segment. In accordance with IND AS 108, 'Operating Segments', the company has presented the segment information on consolidated basis in its consolidated financial results.

5. The previous period / year comparatives have been regrouped / rearranged wherever necessary to be aligned to the current period's presentation.

For and on behalf of Board of Directors
Rishabh Instruments Limited

RISHABH INSTRUMENTS LTD. ★ NASHIK ★ R

Narendra J Goliya
Executive Chairman
DIN: 00315870

Place: Nashik
Date: February 05, 2026

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Rishabh Instruments Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Rishabh Instruments Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Rishabh Instruments Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended December 31, 2025 and the year to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Energy Solution Labs Private Limited, India	Subsidiary Company.
2	Dhruv Enterprises Limited, Cyprus	Wholly Owned Subsidiary.
3	Sifam Tinsley Instrumentation Inc., United States	Wholly Owned Subsidiary.
4	Shanghai VA Instrument Co. Ltd, China	Wholly Owned Subsidiary.

5	Lumel Spółka Akcyjna, Poland	Step-down wholly owned Subsidiary
6	Lumel Alucast Spółka Z Ograniczoną Odpowiedzialnością, Poland	Step-down wholly owned Subsidiary
7	Sifam Tinsley Instrumentation Limited, United Kingdom	Step-down Subsidiary
8	Lumel Slask, Poland	Step-down wholly owned Subsidiary
9	Microsys Spol. Sro.	Step-down wholly owned Subsidiary
10	Przedsiebiorstwo Wdrozeniowe INMEL Sp. z o.o., Poland	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of six (6) subsidiaries included in the Statement, whose interim financial results reflect total revenues of INR 366.40 million and INR 966.87 million, total net profit after tax of INR 18.31 million and INR 45.68 million and total comprehensive income of INR 31.71 million and INR 188.92 million, for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement includes the interim financial result of one (1) subsidiary which have not been reviewed by their auditor, whose interim financial results reflects total revenue of INR 20.53 million and INR 41.15 million, total net profit after tax of INR 6.57 million and INR 1.26 million and total comprehensive income of INR 7.60 million and INR 1.77 million for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement.



The Statement also includes the Group's share of net profit after tax of INR 0.02 million and INR 0.05 million and total comprehensive income of INR 0.02 million and INR 0.05 million for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement, in respect of one (1) associate, based on their interim financial information which have not been reviewed by their auditor are not subject to review.

These interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associate is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (*Formerly known as M S K A & Associates*)
Chartered Accountants
ICAI Firm Registration No.105047W / W101187

Yogesh Yewale
Partner
Membership No.: 158877
UDIN: 26158877IWKVYW9538

Place: Pune
Date: February 05, 2026

Rishabh Instruments Limited
CIN: L31100MH1982PLC028406

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

(INR million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited Restated [Refer Note 4]	Unaudited	Unaudited Restated [Refer Note 4]	Audited - Restated [Refer Note 4]
1	**Income**						
	Revenue from operations	1,836.20	1,963.34	1,811.86	5,702.83	5,328.90	7,203.40
	Other income	56.08	49.20	50.35	147.78	119.72	145.31
	Total Income	1,892.28	2,012.54	1,862.21	5,850.61	5,448.62	7,348.71
2	**Expenses**						
	Cost of material and components consumed	694.84	595.49	613.87	1,923.50	1,842.58	2,718.19
	Purchase of Stock-in-trade	96.12	105.99	136.75	312.40	328.80	337.22
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(145.02)	44.99	22.32	(154.11)	109.73	(46.47)
	Employee benefits expense	595.36	550.40	543.32	1,716.38	1,636.27	2,173.92
	Finance costs	13.66	10.89	13.48	36.39	38.54	55.03
	Depreciation and amortization expense	97.45	86.77	71.85	259.33	195.29	276.12
	Other expenses	281.06	332.78	352.66	973.07	1,088.95	1,536.26
	Total Expenses	1,633.47	1,727.31	1,754.25	5,066.96	5,240.16	7,050.27
3	**Profit before share of profit in associate and tax for the period/year**	258.81	285.23	107.96	783.65	208.46	298.44
4	**Share of profis/(loss) of an associate**	0.02	0.05	(0.15)	0.05	(0.23)	(0.05)
5	**Profit before tax for the period/year (3) + (4)**	258.83	285.28	107.81	783.70	208.23	298.39
6	**Tax expenses**						
	Current tax expense	73.01	67.64	48.35	186.86	98.49	138.19
	Income tax in respect of earlier year	-	(5.07)	-	(5.07)	-	(5.98)
	Deferred tax charge/(credit)	(19.31)	1.81	(18.67)	(20.34)	(38.77)	(43.55)
	Total tax expenses	53.70	64.38	29.68	161.45	59.72	88.66
7	**Profit after tax for the period/year (5) - (6)**	205.13	220.90	78.13	622.25	148.51	209.73
8	**Other comprehensive income/(loss)**						
a	***Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods:***						
	Re-measurement (losses) on defined benefit plans	1.80	(4.48)	(7.21)	(6.96)	(21.64)	(16.20)
	Income tax effect on these items	(0.34)	0.89	1.80	1.39	5.41	3.22
	Total Other comprehensive income/(loss) not to be reclassified to profit or loss in subsequent periods	1.46	(3.59)	(5.41)	(5.57)	(16.23)	(12.98)
b	***Other comprehensive income/(loss) to be reclassified to profit or loss in subsequent periods:***						
	Exchange differences on translation of foreign operations	74.46	101.48	(98.34)	390.71	30.40	162.54
	Total other comprehensive income/(loss) to be reclassified to profit & loss in subsequent periods:	74.46	101.48	(98.34)	390.71	30.40	162.54
	Total other comprehensive income/(loss) for the period/year	75.92	97.89	(103.75)	385.14	14.17	149.56
	Total comprehensive income/(loss) net of tax for the period/year	281.05	318.79	(25.62)	1,007.39	162.68	359.29
9	**Total Profit for the period/year**						
	Attributable to:						
	Equity Holders of the Holding Company	199.80	221.54	83.62	618.30	160.72	223.99
	Non Controlling Interests	5.33	(0.64)	(5.49)	3.95	(12.21)	(14.26)
	Total Profit	205.13	220.90	78.13	622.25	148.51	209.73
10	**Other comprehensive income/(loss) for the period/year**						
	Attributable to:						
	Equity Holders of the Holding Company	75.47	97.37	(97.10)	382.31	19.16	147.13
	Non Controlling Interests	0.45	0.52	(6.65)	2.83	(4.99)	2.43
	Total other comprehensive income/(loss)	75.92	97.89	(103.75)	385.14	14.17	149.56
11	**Total comprehensive income/(loss) for the period/year**						
	Attributable to:						
	Equity Holders of the Holding Company	275.27	318.91	(13.48)	1,000.61	179.88	371.12
	Non Controlling Interests	5.78	(0.12)	(12.14)	6.78	(17.20)	(11.83)
	Total comprehensive income/(loss)	281.05	318.79	(25.62)	1,007.39	162.68	359.29
12	**Paid-up equity share capital (Face Value of Rs. 10/ each)**	384.75	384.20	382.21	384.75	382.21	382.21
	Other equity including non controlling interest [Restated]	-	-	-	-	-	5,758.18
	Earnings per share (Not annualised for quarters and nine months ended)						
	- Basic earning per share [Restated]	5.19	5.77	2.04	16.09	3.89	5.86
	- Diluted earning per share [Restated]	5.17	5.75	2.03	16.00	3.87	5.84

For and on behalf of Board of Directors
Rishabh Instruments Limited

Narendra J Goliya
Executive Chairman
DIN: 00315870

RISHABH INSTRUMENTS LTD. NASHIK

Place: Nashik
Date: February 05, 2026

Rishabh Instruments Limited
CIN: L31100MH1982PLC028406

Notes to Unaudited consolidated Financial Results for the Quarter and Nine months ended December 31, 2025

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Statement of Unaudited consolidated Financial Results for the quarter and nine months ended December 31, 2025 ("Unaudited consolidated Financial Results") of Rishabh Instruments Limited (the " Holding Company"), its subsidiaries (togather referred as "Group") and it's associate has been reviewed by the Audit Committee of the Holding Company and approved by the Board of Directors of the Holding Company at their meeting held on February 05, 2026 and these Unaudited consolidated Financial Results have been reviewed by the statutory auditor of the Holding Company.

2.The Group's is engaged in designing, development and manufacturing of test and measuring instruments and industrial control prodcuts. Based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting systems, the Group has structured its operations into single operating segment; however based on the geographic distribution of activities, the chief operating decision maker identified Asia, Europe & others as reportable geographical segments.

(INR million)

Particulars	For the Quarter ended			For the Period ended		Year Ended
Revenue from customer	Deceber 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Asia	465.32	459.15	478.13	1,383.35	1,355.22	1,885.74
Europe	1,286.23	1,336.52	1,215.07	3,918.64	3,594.17	4,831.54
Other	84.65	167.67	118.66	400.84	379.51	486.12
Total revenue	**1,836.20**	**1,963.34**	**1,811.86**	**5,702.83**	**5,328.90**	**7,203.40**

Effective from Period beginning from April 01, 2025, the Group has revised the basis of presentation of its geographical segments. The geography "Poland" has been combined and presented under a single segment "Europe" and geography "USA" has been combined and presented under "Other" in line with internal reporting to the CODM. The comparative figures have been restated accordingly.

3. The Unaudited consolidated Financial Results of the Holding Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Requirements").

4. The wholly owned step down subsidiary of the Holding Company namely Lumel S.A. Sp. Z.O.O had acquired 100% stake in MICROSYS, spol. s.r.o with the object of extension of its product portfolio. MICROSYS, spol. s.r.o is engaged in the business of production of the promotic visualization system (SCADA) and the implementation of applications in the field of industrial automation. The acquisition was made through share purchase agreement dated August 06, 2024 for a consideration of EURO 13,48,837.

The management as per paragraph 45 of IND AS 103 "Business Combination" had consolidated MICROSYS, spol. s.r.o with provisional amounts for the year ended March 31, 2025. The management has completed the Purchase Price Allocation within twelve (12) months from the date of acquisition during the period ended December 31, 2025, and has consequently restated assets and liabilities including intangibles and resultant goodwill reported previously.

The effects of restatement with respect to periods presented in these Unaudited consolidated Financial Results are tabulated below :

(INR million)

Particulars	Quarter Ended	Nine months Ended	Year Ended
	December 31, 2024	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Audited)
Profit after tax - as previously reported	79.16	150.10	212.09
Amortisation Charge	(1.30)	(2.01)	(2.97)
Deferred Tax Credit	0.27	0.42	0.61
Net Impact on P&L	1.03	1.59	2.36
Profit after tax - as restated	**78.13**	**148.51**	**209.73**
Basic EPS -as previously reported	2.07	3.93	5.92
Diluted EPS -as previously reported	2.06	3.91	5.90
EPS -impact of adjustments	(0.03)	(0.04)	(0.06)
Basic EPS - as restated	2.04	3.89	5.86
Diluted EPS - as restated	2.03	3.87	5.84

5. On 21 November 2025, the Government of India notified four new Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020,and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws.

The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate implementation of the Codes. Based on actuarial valuation carried out, management's assessment and the guidance issued by the Institute of Chartered Accountants of India, the Group has recognised the incremental impact arising primarily due to the change in the definition of wages prescribed under the new Labour Codes.

The Group continues to monitor the finalisation of Central and State Rules and any further clarifications issued by the Government and will recognise additional accounting impacts, if any, based on such developments.

6. The previous period / year comparatives have been regrouped / rearranged wherever necessary to conform to the current period's presentation.

For and on behalf of Board of Directors
Rishabh Instruments Limited

Narendra Goliya
Managing Director
DIN: 00315870

RISHABH INSTRUMENTS LTD. R NASHIK

Place: Nashik
Date: February 05, 2026