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

7th November, 2026
RLL/43/2026-27

To
Corporate Relationship Department,
BSE Limited,
25th Floor, P. J. Towers, Dalal Street,
Mumbai-400001.

Ref: SCRIP-526861
ISIN: INE988D01012

Sub: Outcome of Board Meeting

Pursuant to the provisions of the Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 7th November, 2026 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, 2026 alongwith Limited Review Report thereon. (Enclosed).

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 12.15 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

For **Rishi Laser Limited**

VANDANA JITESH PATEL
Digitally signed by VANDANA JITESH PATEL
Date: 2026.11.07 12:16:42 +05'30'

Vandana Patel
Company Secretary
Enclosed a/a

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 2026

S. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5,422.59	4,225.88	4,284.01	9,648.47	8,387.22	16,102.64
2	Other Income	15.70	18.26	9.84	33.96	49.52	132.80
3	**Total Income (1+2)**	**5,438.29**	**4,244.14**	**4,293.85**	**9,682.43**	**8,436.74**	**16,235.44**
	Expenses						
(a)	Cost of materials consumed	3,252.45	2,411.88	2,104.06	5,664.33	4,421.45	8,102.70
(b)	Purchases of Stock-in-Trade	-		-			333.02
(c)	Changes in inventories of finished goods, Stock in Trade and work-in-progress	(458.53)	(287.78)	75.49	(746.31)	(27.37)	(208.54)
(d)	Employee benefits expense	1,073.12	925.87	818.77	1,998.99	1,506.27	3,282.99
(e)	Finance Costs	115.63	103.90	76.32	219.53	145.21	414.43
(f)	Depreciation and amortisation expense	133.67	127.50	77.33	261.17	142.52	448.66
(g)	Other Expenses	1,174.00	901.44	868.85	2,075.44	1,711.13	3,313.53
4	**Total Expenses**	**5,290.34**	**4,182.81**	**4,020.82**	**9,473.15**	**7,899.21**	**15,686.79**
5	**Profit/(Loss) before Tax (3-4)**	**147.95**	**61.33**	**273.03**	**209.28**	**537.53**	**548.65**
6	Exceptional Items (Refer Note 5)	-	-	-	-	-	(55.51)
7	**Profit/(Loss) after Exceptional Items but before Tax (5+6)**	**147.95**	**61.33**	**273.03**	**209.28**	**537.53**	**493.14**
8	**Tax Expense**						
(i)	Current Tax	31.75	17.74	51.21	49.49	117.01	58.47
(ii)	Deferred Tax	1.84	(5.95)	10.56	(4.11)	32.34	67.42
9	**Profit/(loss) for the period (7-8)**	**114.36**	**49.54**	**211.26**	**163.90**	**388.18**	**367.25**
10	**Other Comprehensive Income/(loss)**						
A(i)	Items that will not be reclassified to profit or loss	4.27	22.66	(30.23)	26.93	(3.55)	(46.21)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.35)	(2.77)	3.92	(3.12)	0.89	8.30
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)**	**118.28**	**69.43**	**184.95**	**187.71**	**385.52**	**329.34**
12	**Paid up equity share capital (Face Value of Rs.10/- each)**	**999.26**	**999.26**	**919.26**	**999.26**	**919.26**	**919.26**
13	**Other Equity excluding Revaluation Reserve**				3,943.43		**2,935.73**
14	**Earnings per equity share (Face Value Rs.10/- each)**						
(a)	Basic (In Rs.)	1.15	0.51	2.30	1.66	4.22	4.60
(b)	Diluted (In Rs.)	1.15	0.51	2.30	1.66	4.22	4.60

Notes to financial results :

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

2 The unaudited financial results for the quarter and half year ended September 30, 2026 have been duly reviewed by the Statutory Auditors, recommended by the Audit Committee and have been approved and were taken on record by the Board of Directors at their meeting held on 7th November 2026.

3 During the quarter ended 30th June, 2026, the company has alloted 8,00,000 equity shares upon conversion of 8,00,000 warrants issued on a preferential basis at a price of Rs 150/- each. Out of the said equity shares, 1,25,000 equity shares were allotted to persons belonging to the promoter category and the remaining 6,75,000 equity shares were allotted to persons belonging to the non-promoter category. The Company had already received 25% of the warrant issue price upfront on or before 09.11.2024. The balance 75% of the warrant issue price was received from the respective allottees on or before 06.05.2026, and accordingly the aforesaid equity shares were allotted upon conversion of the warrants. Consequently the paid up share capital of the company has been increased to Rs 9,99,26,000 consisting of 99,92,600 equity shares of Rs 10/- each. The amount received has been used for capital expansion purpose and general corporate purpose.

4 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.

5 For the year ended 31st March, 2026, the company has recognized an incremental provision of Rs 55.51 lakhs respectively 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 There are no discontinued operations.

8 The figures for the quarter ended September 30,2026 are the balancing figures between the unaudited figures of half year ended and the first quarter of the Financial year 2026-27 which were subject to limited review.

9 Earnings per share has been calculated on Profit after tax but before exceptional items, if any.

10	Unaudited Statement of Assets and Liabilities as at September 30, 2026		
	Particulars	As at 30.09.2026 (Rs.in Lakhs)	As at 31.03.2026 (Rs. in Lakhs)
A	**ASSETS**	**Unaudited**	**Audited**
1	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	8,353.87	7,771.74
	(b) Capital work-in-progress	395.61	422.54
	(c) Other Intangible Assets	45.03	49.45
	(d) Right of use Assets	1,122.95	1,222.86
	(e) Financial Assets		
	(i) Investments	139.61	105.94
	(ii) Other Finacial Assets	260.64	211.71
	(g) Deferred tax Assets (Net)		-
	(h) Non Current tax assets (net)	70.48	57.52
	Sub total	**10,467.55**	**9,921.61**
2	**CURRENT ASSETS**		
	(a) Inventories	2,393.33	1,499.79
	(b) Financial Assets		
	(i) Investments	681.32	175.58
	(ii)Trade Receivables	2,774.72	2,465.03
	(iii) Cash and Cash Equivalents	719.82	333.28
	(iv) Bank Balances other than (iii) above	7.84	7.87
	(v) Loans	0.27	1.85
	(c) Other Current Assets	923.40	467.69
	Sub total	**7,500.70**	**4,951.09**
	TOTAL ASSETS	**17,968.25**	**14,872.70**
B	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	999.26	919.26
	(b) Other Equity	7,548.65	6,540.95
	Sub total	**8,547.91**	**7,460.21**
2	**LIABILITIES**		
	(i) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	1,676.84	1,468.40
	(ii) Lease Liability	1,027.78	1,072.39
	(b) Provisions	371.41	371.41
	(c) Other Non Current Liability	50.00	50.00
	(d) Deferred tax liabilities (Net)	58.13	59.12
	Sub total	**3,184.16**	**3,021.32**
	(ii) CURRENT LIABILITIES		
	(a) Borrowings	662.81	729.29
	(i) Trade payables		
	- Total outstanding dues to MSME	673.17	304.34
	- Total outstanding dues to other than MSME	3,727.43	2,465.18
	(ii) Other Financial Liabilities	584.04	438.62
	(iii) Lease Liabilities	256.63	288.40
	(b) Other Current Liabilities	185.03	79.50
	(c) Provisions	103.06	85.84
	(d) Current Tax Liabilities(Net)	44.01	-
	Sub total	**6,236.18**	**4,391.17**
	Total Equity and Liabilities	**17,968.25**	**14,872.70**

11 Cash Flow Statement

Particulars	Six Month ended 30.09.2026 (Rs. in Lakh)	Six Month ended 30.09.2025 (Rs. in Lakh)
PROFIT BEFORE TAX	209.28	537.53
Adjusted for:		
Depreciation and amortisation expenses	261.18	142.52
Finance Cost	219.53	145.21
Interest Income	(6.21)	(12.82)
Deferred Income	(3.48)	(1.15)
Net foreign exchange (gain) / loss	(3.49)	(22.23)
(Gain)/Loss on Disposal of PPE	5.28	1.19
Provision for Gratuity	19.61	15.59
Impairment of Investment	(20.78)	(18.77)
Total	**680.92**	**787.07**
A.OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		
Adjusted for (Increase)/Decrease in operating Assets:		
Trade and other Receivable	(306.20)	(384.90)
Inventories	(893.54)	(148.58)
Other Financial Asset	(43.87)	(52.04)
Other current assets	(455.71)	(99.59)
Trade payables	1,631.08	269.69
Other Current Financial liabilities	145.42	164.13
Other Current Liabilities	105.53	(30.01)
Current Provisions	(9.12)	3.78
Total	**173.59**	**(277.52)**
CASH GENERATED FROM OPERATIONS	**854.51**	**509.55**
Less: Taxes Paid	18.44	(12.08)
Net Cash From Operating Activities	**836.07**	**521.63**
B. CASH FLOW FROM INVESTING ACTIVITIES:		-
(Addition) of acquire property, plant and equipment	(721.05)	(448.00)
Disposal of acquire property, plant and equipment	4.20	18.79
Purchase of Current Investments	(584.96)	(59.00)
Proceeds from Sale of Investment	100.00	30.95
Interest Received	6.21	12.82
Other Non Financial Assets - Term Deposit	-	54.26
Movement in Other Bank Balances	0.03	167.07
Net Cash (Used in) Investing Activities	**(1,195.57)**	**(223.11)**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from the issue of Share Capital	900.00	-
Add/(Repayment) of Principal portion of Lease Liability	(76.38)	(56.00)
Repayment of Interest portion of Lease Liability	(68.04)	(11.80)
Movement in Short Term Borrowing	(9.08)	269.37
Proceeds from Borrowings	329.90	418.18
Repayment of Borowings	(178.87)	(81.76)
Interest and other finance charges	(151.49)	(143.18)
Net Cash (Used in) From Financing Activities	**746.04**	**394.81**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	386.54	693.33
Cash and cash equivalents at the beginning of the financial year	333.28	159.92
Cash and cash equivalents at the end of the financial year	**719.82**	**853.25**

12 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.

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

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

15 Visit us on www.rishilaser.com.

For RISHI LASER LTD.

Harshad Patel
Managing Director
DIN: 00164228

Rishi Laser Ltd. Mumbai

Place : Mumbai
Date :07/11/2026

: GF, 1st & 2nd Floor, Prasanna House, Associated Society,
Opp. Radhakrishna Park, Nr. Akota Stadium,
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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.

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, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026, which are included in the accompanying 'Statement of unaudited financial results for the quarter and half year ended September 30, 2026, the statement of unaudited assets and liabilities as on that date and the statement of unaudited 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.

SHAH MEHTA & BAKSHI Vadodara Chartered Accountants

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 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

SHAH MEHTA & BAKSHI • Vadodara • Chartered Accountants

Himesh Gajjar
Partner
Membership No.: 177342
UDIN: 26177342UYGFWE4555
Vadodara, November 07, 2026