

**RISHI LASER LTD.**

CIN:L99999MH1992PLC066412

612, V.K.Industrial Estate, 10-14 Pais Street,

Byculla (W), Mumbai 400 011.

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(Rs. In Lakhs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

S. No	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		30-06-2023	30-06-2022	31-03-2023	31-03-2023
		Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	3,874.69	3,029.11	3,374.35	13,407.20
2	Other Income	30.24	46.99	24.02	179.96
3	Total Income (1+2)	3,904.93	3,076.10	3,398.37	13,587.16
	Expenses				
(a)	Cost of materials consumed	2,273.49	1,772.22	1,849.69	7,712.14
(b)	Purchase of stock-in-trade				
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(46.21)	124.27	55.75	145.43
(d)	Employee benefits expense	572.54	451.81	530.19	1,997.92
(e)	Finance Cost	65.66	80.23	67.03	314.83
(f)	Depreciation and amortisation expense	64.77	73.24	67.56	283.24
(g)	Other Expenses	740.56	555.54	678.01	2,674.12
4	Total Expenses	3,670.81	3,057.31	3,248.23	13,127.68
5	Profit/(Loss) before Exceptional Items (3-4)	234.12	18.79	150.14	459.48
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) after Exceptional Items but before Tax (5+ -6)	234.12	18.79	150.14	459.48
8	Tax Expense				
(i)	Current Tax	-	-	-	-
(ii)	Deferred Tax	20.66	(32.61)	(33.92)	(31.30)
9	Profit/(loss) for the period (7-8)	213.46	51.40	184.06	490.78
10	Other Comprehensive Income/(loss)				
(i)	Items that will not be reclassified to profit or loss (net of taxes)	12.74	(6.43)	(24.96)	(27.42)
11	Total Comprehensive Income for the period (9+10)	226.20	44.97	159.10	463.36
12	Paid up equity share capital (Face Value of Rs.10/- each)	919.26	919.26	919.26	919.26
13	Other Equity excluding Revaluation Reserve				582.74
14	Earnings per equity share (Face Value of Rs.10 each):				
(a)	Basic	2.32	0.56	2.00	5.34
(b)	Diluted	2.32	0.56	2.00	5.34

Notes

- Rishi Laser is engaged in the sole segment of precision metal fabrication.
- 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 August 1, 2023
- 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.
- The Previous period's figures have been regrouped/rearranged/reclassified wherever necessary to suit the present layout.
- There are no discontinued operations.
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- The figures for the quarter ended on March 31, 2023 are the balancing figure between audited figures in respect of full financial year of 22-23, and unaudited figures published for the year to date up to December 31, 2022 which is the end date of the third quarter of the FY which were subjected to limited review.

For RISHI LASER LTD.

Harshad Patel
Managing Director
DIN: 00164228Place : Mumbai
Date : August 1, 2023



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Independent Auditor's review report on review of interim standalone financial results of Rishi Laser Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Rishi Laser Limited

1. We have reviewed the accompanying statement of Unaudited standalone financial results ('the Statement') of Rishi Laser Limited ('the Company') for the quarter ended on June 30, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and



- b) 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**



Himesh D. Gajjar

Partner

Membership No: 177342

Internal Ref No: 103

UDIN: 23177342BGWELT2522

Vadodara, August 1, 2023